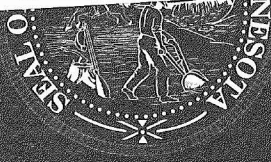


96J275

LEGISLATIVE REFERENCE LIBRARY



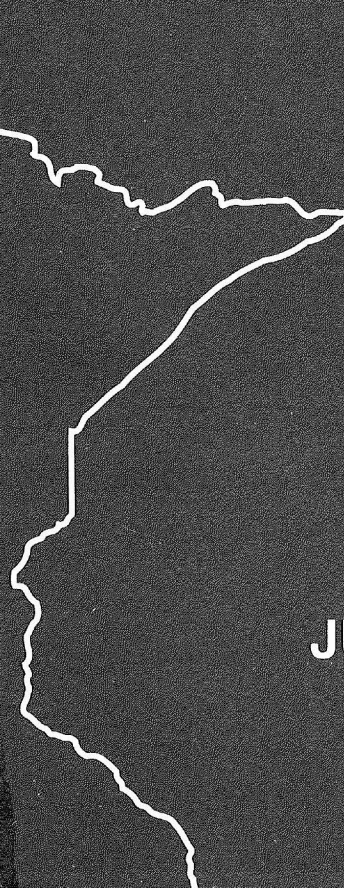
3 0307 00000 6984



MINNESOTA OFFICE OF THE STATE AUDITOR

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

DECEMBER 31, 1994



**JUDITH H. DUTCHER
STATE AUDITOR**

HJ
9777
.M6
R482
1994
c.2

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

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

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

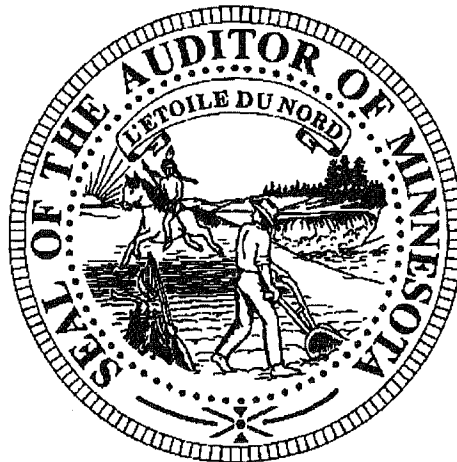
- 1803 townships
- 855 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

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

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



Revenues, Expenditures and Debt
of
Minnesota Cities Over 2,500 in Population
For the Year Ended December 31, 1994



April 11, 1996

Governmental Information Division
Office of the State Auditor
State of Minnesota

Suite 400, 525 Park Street, St. Paul, MN 55103 ◦ (612) 297-3682

TABLE OF CONTENTS

RECEIVED

Overview	MAY 06 1996	1
Revenues	LEGISLATIVE REFERENCE LIBRARY	1
Total Governmental Expenditures	STATE OFFICE BUILDING	6
Municipal Enterprises	ST. PAUL, MN 55155	8
Indebtedness		8

DATA TABLES

Revenue and Expenditures of the Cities - Five Year Change		10
Summary of Revenues for Cities Over 2,500 in Population		11
Summary of Expenditures for Cities Over 2,500 in Population		12
Public Service Enterprises - Summary of Operations by Population Group .		13
Classification of City Revenues - Governmental Funds		14
Classification of City Expenditures - Governmental Funds		15

ENTERPRISE FUNDS

Analysis of Water Enterprise Operations		68
Analysis of Sewer Enterprise Operations		72
Analysis of Refuse Disposal Enterprise Operations		76
Analysis of Electric Enterprise Operations		77
Analysis of Nursing Home Enterprise Operations		79
Analysis of Hospital Enterprise Operations		80
Analysis of Gas Enterprise Operations		81
Analysis of Ambulance Enterprise Operations		81
Analysis of Culture and Recreation Enterprise Operations		82
Analysis of Other City Enterprise Operations		87
Analysis of City Liquor Store Operations		93
Enterprise Fund Footnotes		95

LONG-TERM DEBT - Total Outstanding Indebtedness of Cities		96
---	--	----

APPENDIX A - SCOPE OF REPORT & METHODOLOGY		100
--	--	-----

GLOSSARY		102
----------------	--	-----

1994 Finances For Cities Over 2,500 Population

Overview

Minnesota cities with a population of 2,500 or more spent 1.4 percent *less* in 1994 than in 1993.¹ Cities had total expenditures of \$2.78 billion including current expenditures of \$1.42 billion, capital outlays of \$771.3 million, and debt service payments of \$583.7 million. Total current expenditures increased \$39.4 million or 2.8 percent. Cities increased current expenditures for public safety, streets and highways, and culture and recreation.

Large cities collected revenues of \$2.34 billion in 1994, \$833,268 more than in 1993. Increased revenues from property taxes and other local taxes offset decreases in state and federal aid, and charges for services. Revenues exclude borrowing and transfers from other funds.

Revenues

Revenues for Minnesota's large cities totaled \$2.34 billion in 1994, up a slight 0.04 percent from 1993. On a per capita basis, total revenues actually *decreased* from \$746 in 1993 to \$735 in 1994.

The following table summarizes the amount of total revenue per capita for each population class.

Total Revenues Per Capita By Population Class

<u>Class</u>	<u>Population</u>	1992 <u>Revenues</u> <u>Per Capita</u>	1993 <u>Revenues</u> <u>Per Capita</u>	1994 <u>Revenues</u> <u>Per Capita</u>
First	Over 100,000	\$1,090	\$1,138	\$1,098
Second	20,001 to 100,000	610	636	642
Third	10,001 to 20,000	633	645	650
Fourth	2,500 to 10,000	577	591	580

The principal sources of revenues for the 182 cities consisted of: 1.) intergovernmental revenues (32.6%); 2.) property taxes (23.6%); and, 3.) special assessments (8.1%).

- ***Intergovernmental Revenues.*** Cities receive grants and aids from a number of sources including the federal, state, county and other local governments. Intergovernmental revenues decreased 4.8 percent between 1993 and 1994. Intergovernmental grants and

Intergovernmental revenues decreased 4.8 percent between 1993 and 1994.

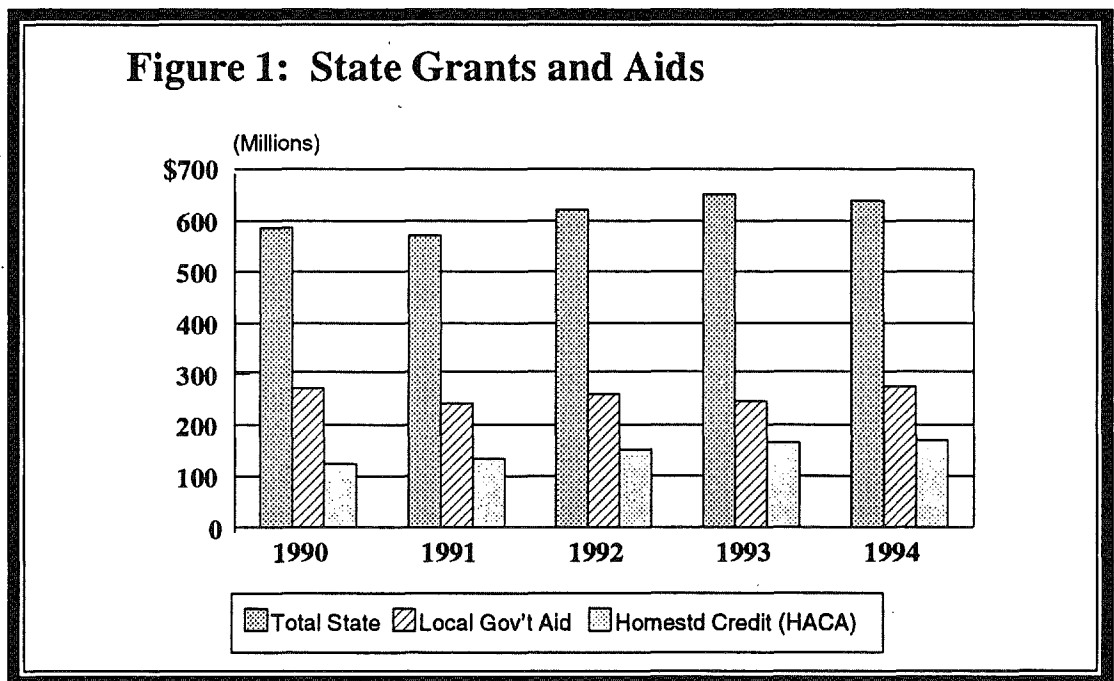
¹ This report includes for the first time the City of Oak Grove which recently incorporated as a city.

aids accounted for 32.6 percent of all total revenues for cities in 1994, down from 34.2 percent in 1993.

State grants and aids. The largest source of intergovernmental aids and grants to cities was the State. State grants and aids totaled \$638.2 million in 1994, 1.9 percent less than in 1993. The decrease in state aid slightly lowered the percentage of city revenues derived from state grants and aids from 27.8 percent in 1993 to 27.2 percent in 1994.

State local government aid (LGA) totaled \$276.3 million and was the largest state aid program in 1994. LGA increased \$29.4 million or 11.9 percent between 1993 and 1994. This large increase was the result of program and formula changes in state aid to cities. Two state aid programs, disparity reduction aid (DRA) and equalization aid (EA), were discontinued after 1993. The dollars previously allocated to the DRA and EA programs were shifted to the LGA program. In addition to the consolidation of the three programs, a new LGA formula went into effect in 1994. A comparison made by combining the total amount of aid distributed through the EA, DRA and LGA programs in 1993 to LGA in 1994 indicated an increase in LGA of \$5.8 million or 2.1 percent in 1994.

State homestead and agricultural credit aid (HACA) totaled \$170.6 million in 1994, an increase of 3.1 percent over 1993. State street and highway aid to large cities totaled \$106.1 million in 1994, 17.5 percent less than in 1993. More than half of the decrease was attributable to the City of St. Paul which reported a decrease in state highway aid of \$12.2 million or 59.4 percent between 1993 and 1994. Figure 1 summarizes state aids and grants for the five year period of 1990 through 1994.



Federal grants and aids. Federal grants and aids were the next largest source of intergovernmental revenues to cities. Federal grants and aids totaled \$96.9 million in 1994, down \$23.3 million or 19.4 percent from 1993. Much of the decrease in federal aid was attributable to the City of Minneapolis which reported a \$39.3 million or 60.1 percent decline in federal aid. In 1993, Minneapolis received a large federal grant to retire bonds issued for parking ramps built as part of the Interstate 394 highway project. The grant was a one-time payment that inflated federal revenues in 1993.

County and local grants. Intergovernmental grants from counties and other local governments totaled \$28.1 million in 1994 and accounted for 1.2 percent of city revenues. County and other local grants and aids declined 7.3 percent between 1993 and 1994.

- **Taxes.** Cities receive revenues from several types of taxes. In addition to collecting property taxes, many large cities also generate revenues from local option taxes such as hotel/motel, franchise (public utilities), gambling, gravel and sales taxes. Cities also generate revenue from tax increments, however, this revenue cannot be used to support general city services.

Property taxes. The second largest single source of revenues for cities over 2,500 in population was revenue from property taxes. Revenue from property taxes totaled \$552.7 million in 1994, 4.9 percent more than in 1993. The share of city revenues derived from property taxes increased from 22.5 percent in 1993 to 23.6 percent in 1994. Property tax revenues increased in 151 cities and decreased in 31 cities.

Property taxes were the second largest single source of revenues for cities over 2,500 in population.

Tax increments. Tax increment revenue totaled \$223.2 million in 1994, 2.9 percent more than in 1993. Revenue from tax increments averaged 9.5 percent of city revenues in 1994. Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 42.7 percent. Cities generate tax increment revenue when they establish tax increment financing (TIF) districts. In a TIF district, a city reserves the use of property taxes to pay the costs of development and redevelopment in the district rather than for general services in the city.

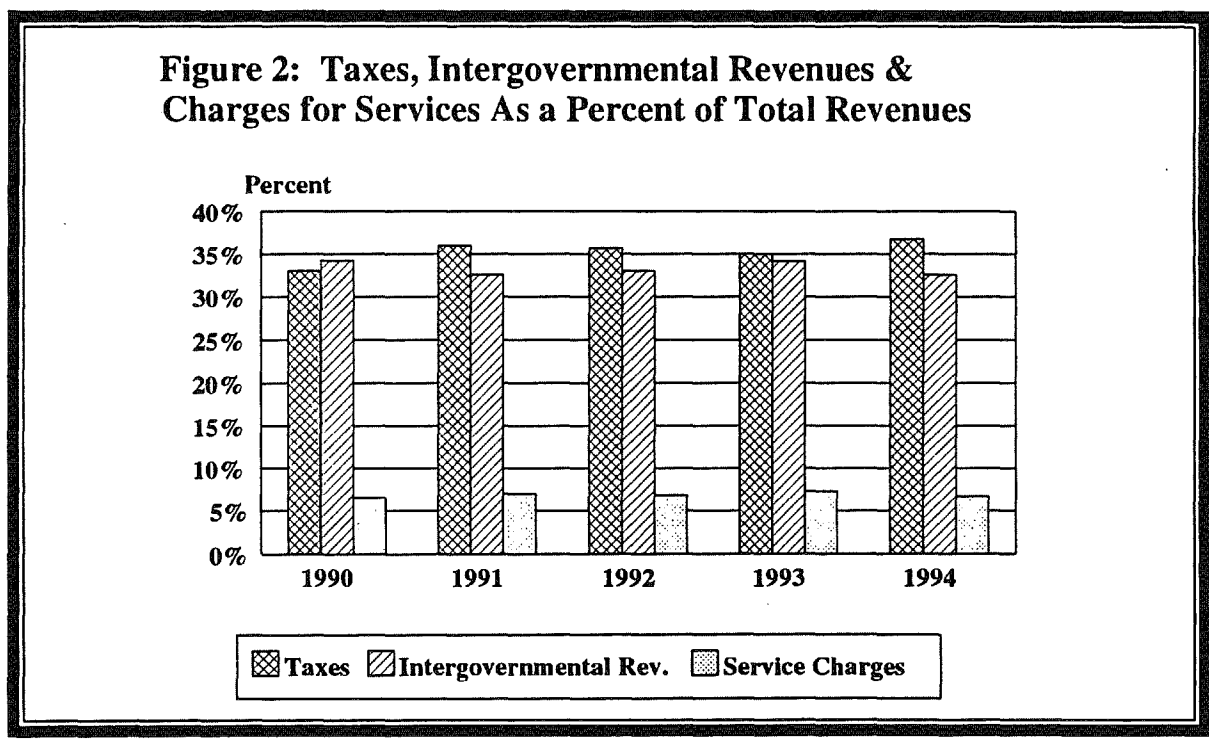
Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 42.7 percent.

Hotel/motel and local sales taxes. Revenue from local sales taxes and hotel/motel taxes totaled \$38.0 million in 1994, an increase of \$8.2 million or 27.6 percent. The City of St. Paul's new 0.5 percent local sales tax helped boost the City's local tax revenue by \$7.8 million or 257.9 percent in 1994.

- **Special assessments.** Cities collected special assessments totaling \$189.7 million in 1994 which accounted for 8.1 percent of all revenues. Special assessments decreased \$15.3 million or 7.5 percent between 1993 and 1994. Smaller cities relied on special assessments to a much greater extent than large cities. Special assessments accounted for 3.5 percent of revenues for cities over 100,000 in population, compared to 11.0 percent for cities with populations of 10,000 to 20,000.
- **Charges for services.** Reversing recent trends, revenue from charges for services declined in 1994. Charges for services totaled \$157.9 million in 1994, a decrease of \$12.9 million or 7.5 percent from 1993. Street and highway service charges declined 13.6 percent, but the majority of the decline in charges for services reflected accounting changes in sanitation service charges rather than an overall trend in charges for services.

Several cities, including Minneapolis, established sanitation enterprise funds in 1994 to account for their sanitation activities. These cities had previously accounted for sanitation services in their general fund. This accounting change resulted in revenues from sanitation service charges declining from \$23.9 million in 1993 to \$3.2 million in 1994, a \$20.7 million or 86.7 percent drop in revenues. Revenues for the various other categories of service charges increased between 1993 and 1994.

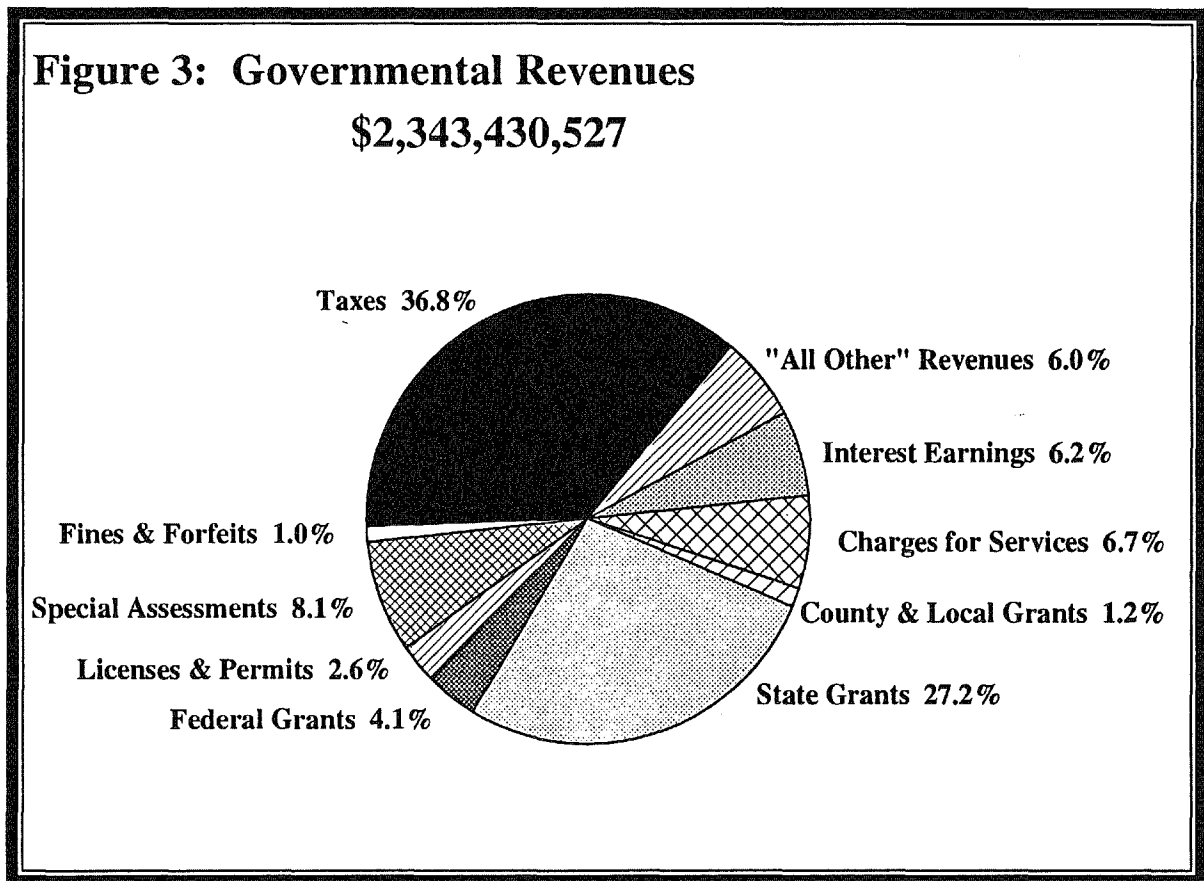
Figure 2 summarizes the proportion of revenues that were provided by taxes,² intergovernmental revenues and service charges for the years 1990 through 1994.



² Taxes includes property, franchise, sales, hotel/motel, gravel and gambling taxes as well as tax increments.

- **Interest earnings.** Interest earnings totaled \$144.4 million in 1994, an increase of \$4.5 million or 3.2 percent over 1993. The trend in interest earnings was driven by the City of Minneapolis whose interest earnings increased \$17.5 million or 93.9 percent due to a large investment that matured in 1994. If Minneapolis is removed from the statewide average, interest earnings actually decreased \$13.0 million or 10.8 percent.
- **All other revenues.** This category of revenues increased \$18.1 million or 14.6 percent between 1993 and 1994. The large increase is primarily attributable to the City of Duluth which reached an agreement with the Fond du Lac Band of Lake Superior Chippewa in 1994 regarding gaming proceeds. The City received a payment of approximately \$12.0 million from the tribe which covered debt service payments on a casino parking ramp, purchase of fixed assets, and payments to the City in lieu of property taxes. The majority of the \$12.0 million was a one-time payment to the City, but approximately \$3.0 million represented five quarterly payments to the City in lieu of property taxes. These quarterly payments, which were initiated in the last quarter of 1993, will be on-going.

Figure 3 summarizes the proportion of revenue that each source of revenue provides.³



³ The category of taxes includes property, hotel/motel, sales, franchise, gravel and gambling taxes as well as tax increments.

Total Governmental Expenditures

Current Expenditures

In 1994, Minnesota's large cities had current expenditures of \$1.42 billion, \$39.4 million or 2.8 percent more than in 1993. Current expenditures exclude capital outlay, principal payments, interest and fiscal charges, and transfers to other funds.

Statewide trends in current expenditures were influenced by accounting changes instituted by several cities in 1994. In 1994, several cities created enterprise funds to account for their sanitation activity. As a result, sanitation current expenditures declined by \$24.2 million or 68.0 percent. If sanitation current expenditures are removed from the current expenditure total, the increase in current expenditures was 4.7 percent rather than 2.8 percent.

- **Public safety.** As in past years, public safety represented the largest current expenditure by Minnesota cities, accounting for 37.3 percent of all current expenditures. Cities spent \$529.4 million on public safety in 1994, more than twice as much as on any other service. Public safety current expenditures increased \$24.7 million or 4.9 percent in 1994 -- the largest dollar increase of any current expenditure. Public safety current expenditures include police, fire, ambulance and other public safety related services.
- **General government.** General government services were the second largest current expenditure for cities. Cities spent \$231.1 million on general government services in 1994, \$3.9 million or 1.7 percent more than in 1993. General government services include expenditures for the mayor, city council and other items related to the administration of the city.
- **Streets and highways.** Minnesota's large cities had street and highway current expenditures of \$200.4 million in 1994, an increase of 4.3 percent over 1993. Street and highway current expenditures exclude expenditures for construction. If expenditures for equipment and construction are included, streets and highways were the costliest function for cities in 1994 at \$573.0 million.
- **Culture and recreation.** Cities spent \$206.3 million on libraries and parks & recreation in 1994, a 4.2 percent increase over 1993. Spending on culture and recreation accounted for 14.5 percent of total current expenditures in 1994.
- **Health and miscellaneous expenditures.** Cities increased spending on health and miscellaneous services by 5.9 percent and 23.5 percent respectively.

Public safety was the largest current expenditure for cities in 1994.

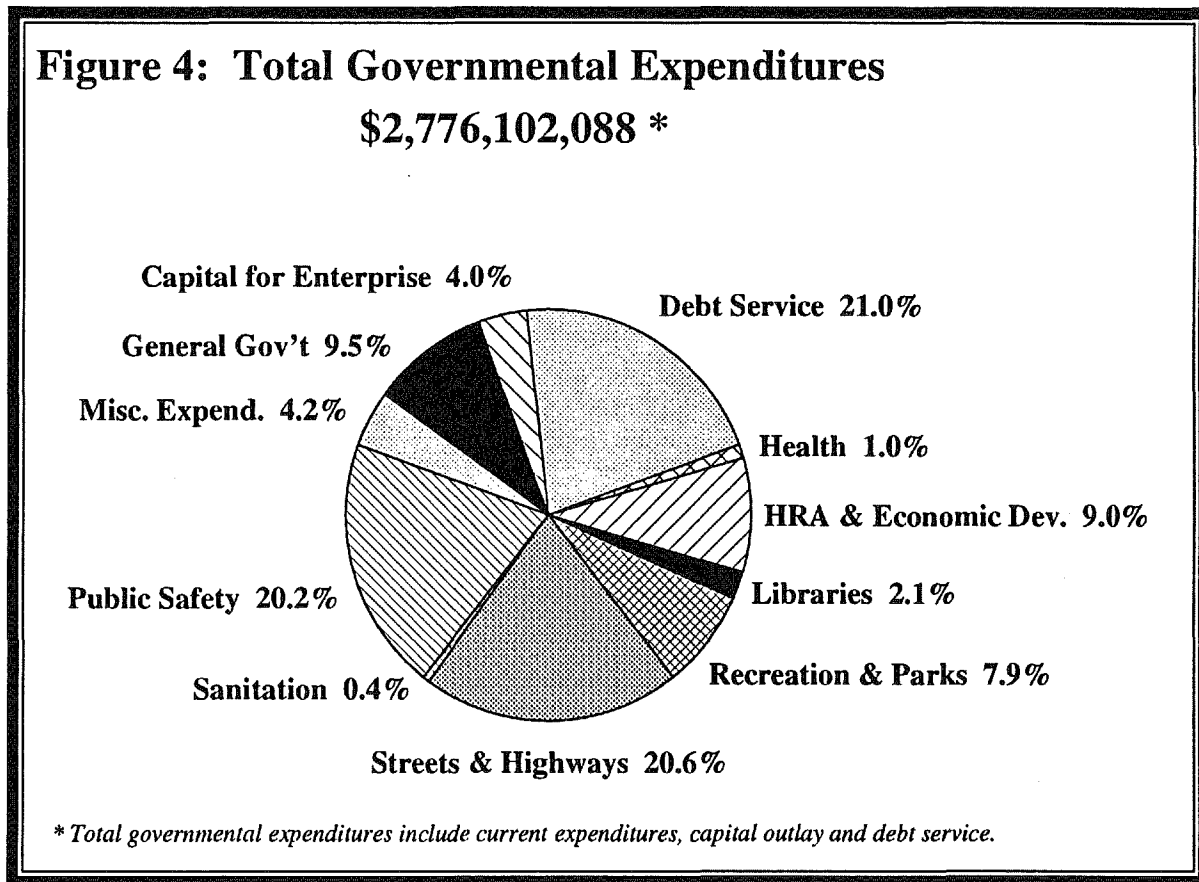
Cities reported decreases in three categories of current expenditures. Sanitation expenditures decreased 68.0 percent; housing and urban development expenditures decreased 0.4 percent; and, airport expenditures declined 0.6 percent.

Capital Outlay And Debt Service

Capital spending totaled \$771.3 million in 1994, 1.2 percent more than in 1993. Large capital outlay increases for street and highway projects and culture and recreation projects offset decreases in most other categories of capital spending. Street and highway capital spending totaled \$372.7 million in 1994, \$49.2 million more than in 1993. Capital outlays for projects related to culture and recreation totaled \$69.5 million in 1994, a 43.8 percent increase over 1993.

Cities had debt service expenditures of \$583.7 million in 1994, \$87.8 million or 13.1 percent less than in 1993.⁴ Refunded bonds totaled \$91.5 million in 1994, \$119.2 million less than in 1993. The large decrease in bond refunding could have been related to a number of factors including rising interest rates and a shrinking pool of high interest bond issues.

Figure 4 summarizes the proportion of expenditures by governmental function.



⁴ Debt service does not include enterprise fund debt service payments.

Municipal Enterprises

Operating income for city public service enterprises was up 80.5 percent in 1994.⁵ Cities establish enterprises to provide specific services that are intended to be self-sustaining through fees and user charges. Many cities create enterprises to provide water, sewer, electric, gas and heat utilities. In addition to utilities, cities have enterprise funds for municipal hospitals, nursing homes, liquor stores, refuse disposal, and recreation activities.

The operating income for large city public service enterprises totaled \$74.2 million in 1994 on operating revenues of \$1.34 billion and operating expenses of \$1.26 billion. Municipal enterprises generated a net income of \$92.6 million in 1994, 33.8 percent more than in 1993. As a result of the increase in net income, cities were able to transfer \$53.9 million from enterprise funds to other governmental funds in 1994. Transfers from enterprise funds were up 18.8 percent in 1994.

Total sales for municipal liquor stores increased \$3.56 million. The cost of sales were up \$2.55 million and gross profit was up \$1.0 million. Operating expenses decreased \$196,455 and operating income increased \$1.2 million. Contributions by the liquor stores to Governmental Funds totaled \$6.2 million, compared to \$6.6 million in 1993.

Indebtedness

During 1994, bonds totaling \$522.5 million were issued by cities over 2,500 in population and \$517.8 million were retired, leaving \$4.47 billion outstanding at the end of 1994. In 1993, bonds totaling \$1.02 billion were issued and \$772.2 million were retired, leaving \$4.46 billion outstanding at the end of the year.

The following table provides a two-year summary of bonded indebtedness.

	<u>1994 Amount</u>	<u>1993 Amount</u>
General Obligation	510,456,909	498,523,121
G.O. Tax Increment	915,222,245	915,423,813
Special Assessment	989,742,796	1,000,529,420
G.O. Revenue	985,175,914	979,665,079
Revenue Tax Increment	379,704,838	396,414,838
Revenue	589,026,219	571,980,879
All Other	98,838,788	93,875,786
Total Bonded Indebtedness	<u>\$4,468,167,709</u>	<u>\$4,456,412,936</u>

⁵ This comparison of municipal service enterprises excludes municipal liquor operations because of accounting differences. A separate analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota Municipal Liquor Operations in 1994 (January 1996)*.

DATA TABLES

TABLE 1
REVENUES AND EXPENDITURES OF THE CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1990 THROUGH 1994

GOVERNMENTAL FUNDS	1990		1991		1992		1993		1994		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
REVENUES											
TAXES	706,617,711	33.1%	756,071,883	36.0%	798,458,763	35.7%	820,484,456	35.0%	861,946,323	36.8%	22.0%
SPECIAL ASSESSMENTS	172,964,139	8.1%	175,158,578	8.3%	202,361,559	9.0%	204,999,128	8.8%	189,694,424	8.1%	9.7%
LICENSES AND PERMITS	47,315,995	2.2%	50,564,471	2.4%	55,170,802	2.5%	58,562,310	2.5%	61,628,945	2.6%	30.2%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	114,893,868	5.4%	81,192,319	3.9%	91,991,841	4.1%	120,227,072	5.1%	96,922,825	4.1%	-15.6%
STATE GRANTS	585,375,811	27.4%	570,313,937	27.1%	620,562,479	27.7%	650,811,564	27.8%	638,208,868	27.2%	9.0%
COUNTY GRANTS	21,600,415	1.0%	21,007,914	1.0%	19,100,032	0.9%	21,083,542	0.9%	18,160,815	0.8%	-15.9%
LOCAL UNITS GRANTS	9,906,848	0.5%	13,242,586	0.6%	8,977,558	0.4%	9,196,665	0.4%	9,912,774	0.4%	0.1%
TOTAL INTERGOVERNMENTAL REVENUES	731,776,942	34.3%	685,756,756	32.6%	740,631,910	33.1%	801,318,843	34.2%	763,205,282	32.6%	4.3%
CHARGES FOR SERVICES	141,731,791	6.6%	146,905,255	7.0%	155,483,079	6.9%	170,810,397	7.3%	157,944,987	6.7%	11.4%
FINES AND FORFEITS	23,986,335	1.1%	24,138,995	1.1%	23,853,626	1.1%	22,880,863	1.0%	22,869,160	1.0%	-4.7%
INTEREST EARNINGS	197,230,906	9.2%	164,540,311	7.8%	142,165,242	6.4%	139,909,188	6.0%	144,399,574	6.2%	-26.8%
ALL OTHER REVENUES	111,405,704	5.2%	99,412,505	4.7%	120,354,971	5.4%	123,632,074	5.3%	141,741,832	6.0%	27.2%
TOTAL REVENUES	2,133,029,523	100.0%	2,102,548,754	100.0%	2,238,479,952	100.0%	2,342,597,259	100.0%	2,343,430,527	100.0%	9.9%
OTHER FINANCING SOURCES:											
BORROWING	560,720,012		430,975,481		619,899,874		748,545,428		471,093,975		
OTHER SOURCES	5,835,433		6,768,778		39,689,260		14,295,761		6,989,875		
TRANSFERS FROM ENTERPRISE FUNDS	111,585,541		64,702,720		72,764,525		70,933,396		69,310,153		
TRANSFERS FROM GOVERNMENTAL FUNDS	408,055,875		322,484,549		346,752,796		396,885,914		375,170,584		
TOTAL REVENUES AND OTHER SOURCES	3,219,226,384		2,927,480,282		3,317,586,407		3,573,257,758		3,265,992,114		
EXPENDITURES (including Capital Outlay)											
GENERAL GOVERNMENT	224,041,620	8.8%	222,496,390	8.5%	234,273,049	8.9%	264,913,268	9.4%	264,937,037	9.5%	18.3%
PUBLIC SAFETY	467,715,145	18.4%	493,015,696	18.9%	537,080,029	20.5%	547,064,630	19.4%	561,543,659	20.2%	20.1%
STREETS AND HIGHWAYS	472,848,494	18.6%	535,306,615	20.5%	500,920,346	19.1%	515,536,644	18.3%	573,049,354	20.6%	21.2%
SANITATION	40,032,182	1.6%	37,800,409	1.4%	39,912,537	1.5%	36,833,576	1.3%	11,628,918	0.4%	-71.0%
HEALTH	22,479,212	0.9%	23,489,198	0.9%	24,035,192	0.9%	24,790,078	0.9%	26,520,957	1.0%	18.0%
LIBRARIES	43,757,210	1.7%	48,640,079	1.9%	46,822,624	1.8%	47,441,979	1.7%	57,766,938	2.1%	32.0%
PARKS AND RECREATION	204,317,143	8.0%	193,644,817	7.4%	192,615,274	7.4%	198,832,393	7.1%	218,059,194	7.9%	6.7%
HRA & ECONOMIC DEVELOPMENT	262,223,320	10.3%	309,888,743	11.9%	270,736,272	10.3%	293,138,549	10.4%	250,600,474	9.0%	-4.4%
AIRPORT	13,081,540	0.5%	10,859,395	0.4%	9,199,270	0.4%	9,823,159	0.3%	11,035,328	0.4%	-15.6%
DEBT SERVICE - PRINCIPAL PAYMENTS	355,468,389	14.0%	344,647,291	13.2%	351,008,243	13.4%	466,750,533	16.6%	378,238,896	13.6%	6.4%
- INTEREST & FISCAL CHARGES	219,626,137	8.6%	219,220,962	8.4%	213,892,811	8.2%	204,657,108	7.3%	205,418,184	7.4%	-6.5%
MISCELLANEOUS EXPENDITURES	160,646,126	6.3%	99,648,256	3.8%	102,367,284	3.9%	91,478,697	3.2%	105,133,569	3.8%	-34.6%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	59,542,686	2.3%	74,012,206	2.8%	97,028,485	3.7%	114,157,005	4.1%	112,169,580	4.0%	88.4%
TOTAL EXPENDITURES	2,545,779,204	100.0%	2,612,670,057	100.0%	2,619,891,416	100.0%	2,815,417,619	100.0%	2,776,102,088	100.0%	9.0%
OTHER FINANCING USES:											
DEBT REDEMPTION - REFUNDED BONDS	41,518,498		27,498,814		160,415,508		210,692,646		91,501,924		
OTHER USES	3,358,962		6,211,329		4,445,697		12,041,030		4,481,539		
TRANSFERS TO ENTERPRISE FUNDS	79,785,530		25,149,230		29,320,941		17,334,227		22,282,939		
TRANSFERS TO GOVERNMENTAL FUNDS	407,403,466		321,834,838		347,692,741		397,210,809		374,815,155		
TOTAL EXPENDITURES AND OTHER USES	3,077,845,660		2,993,364,268		3,161,766,303		3,452,696,331		3,269,183,645		
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)											
CURRENT EXPENDITURES	1,232,765,463	48.4%	1,268,432,760	48.5%	1,331,495,392	50.8%	1,381,787,576	49.1%	1,421,148,899	51.2%	
CAPITAL OUTLAY	737,919,215	29.0%	780,369,044	29.9%	723,494,970	27.6%	762,222,402	27.1%	771,296,109	27.8%	
DEBT SERVICE - PRINCIPAL PAYMENTS	355,468,389	14.0%	344,647,291	13.2%	351,008,243	13.4%	466,750,533	16.6%	378,238,896	13.6%	
- INTEREST & FISCAL CHARGES	219,626,137	8.6%	219,220,962	8.4%	213,892,811	8.2%	204,657,108	7.3%	205,418,184	7.4%	
TOTAL EXPENDITURES	2,545,779,204	100.0%	2,612,670,057	100.0%	2,619,891,416	100.0%	2,815,417,619	100.0%	2,776,102,088	100.0%	

**TABLE 2
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1994**

	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)
									1994		1993		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
POPULATION - 1994 ESTIMATE	723,886		1,353,757		531,053		577,780		3,186,476		3,142,334		
TAXABLE TAX CAPACITY	483,049,677		1,046,662,112		298,685,383		323,051,292		2,151,448,466		2,374,374,797		
1993 NET TAX LEVY (Collect in 1994)	138,443,180		204,539,233		67,973,772		77,400,587		488,376,774		472,977,193		
SPECIAL ASSESSMENTS (Collect in 1994)	25,801,179		47,311,967		15,696,366		16,748,046		103,537,538		111,668,367		
REVENUES													
PROPERTY TAXES	163,487,843	20.6%	231,325,963	26.6%	75,888,335	22.0%	82,000,162	24.3%	552,702,305	23.6%	527,021,407	22.5%	4.9%
TAX INCREMENTS	72,258,684	9.1%	84,947,931	9.8%	39,911,089	11.6%	26,108,096	7.8%	223,223,800	9.5%	216,970,798	9.3%	2.9%
FRANCHISE TAXES (Public Utilities)	34,633,998	4.4%	7,291,104	0.8%	2,705,296	0.8%	1,303,903	0.4%	46,154,301	2.0%	44,839,073	1.9%	2.9%
SALES TAXES	17,331,948	2.2%	7,609,100	0.9%	---	---	---	---	24,941,048	1.1%	15,718,331	0.7%	58.7%
HOTEL/MOTEL TAXES	3,342,283	0.4%	8,692,801	1.0%	709,820	0.2%	291,336	0.1%	13,036,240	0.6%	14,046,269	0.6%	-7.2%
GRAVEL TAX and GAMBLING TAX	1,015,201	0.1%	642,140	0.1%	124,908	0.0%	104,380	0.0%	1,886,629	0.1%	1,868,378	0.1%	1.0%
SPECIAL ASSESSMENTS	28,023,873	3.5%	91,912,048	10.6%	37,981,606	11.0%	31,775,697	9.5%	189,694,424	8.1%	204,999,128	8.8%	-7.5%
LICENSES AND PERMITS	15,946,814	2.0%	27,776,439	3.2%	9,362,913	2.7%	8,542,777	2.6%	61,628,945	2.6%	58,562,310	2.5%	5.2%
INTERGOVERNMENTAL REVENUES													
FEDERAL GRANTS													
- CDBG	27,544,781	3.5%	10,127,396	1.2%	1,748,241	0.5%	4,023,887	1.2%	43,444,305	1.9%	33,049,331	1.4%	31.5%
- Other	32,863,361	4.1%	12,269,010	1.4%	5,338,998	1.6%	2,807,151	0.8%	53,478,520	2.3%	87,177,541	3.7%	-38.7%
STATE GRANTS													
- Local Government Aid	121,419,082	15.3%	32,669,870	6.1%	47,027,601	13.6%	55,161,075	16.5%	276,277,628	11.8%	246,896,816	10.5%	11.9%
- HACA (Homestead Credit)	34,737,981	6.9%	62,423,103	7.2%	25,302,252	7.4%	27,946,396	8.3%	170,631,732	7.3%	163,574,460	7.1%	3.1%
- Taxation Relief and Aids	---	---	---	---	1,501,025	0.6%	3,343,810	1.0%	5,246,835	0.2%	4,637,079	0.2%	13.1%
- Highways	31,357,034	3.9%	46,613,382	5.4%	15,666,094	4.5%	12,301,802	3.7%	106,138,512	4.5%	128,634,887	5.5%	-17.5%
- Other	35,429,358	4.5%	21,304,630	2.5%	12,409,468	3.6%	10,570,483	3.2%	79,914,161	3.4%	103,068,322	4.5%	-23.9%
COUNTY GRANTS													
- Highways	545,634	0.1%	4,242,170	0.3%	122,924	0.0%	935,537	0.3%	5,846,285	0.2%	5,878,372	0.3%	-0.5%
- Other	4,641,430	0.6%	4,691,303	0.3%	1,592,671	0.3%	1,389,126	0.4%	12,314,530	0.3%	15,205,170	0.6%	-19.0%
LOCAL GRANTS													
- Highways	2,479	0.0%	---	---	100,895	0.0%	---	---	103,374	0.0%	166,676	0.0%	-38.0%
- Other	3,077,637	0.4%	2,469,092	0.3%	1,980,664	0.6%	2,281,580	0.7%	9,809,400	0.4%	9,029,889	0.4%	8.6%
TOTAL INTERGOVERNMENTAL REVENUES	311,658,997	39.2%	217,012,183	25.0%	113,570,833	32.9%	120,963,269	36.1%	763,205,282	32.6%	801,318,843	34.2%	-4.8%
CHARGES FOR SERVICES													
General Government	13,801,206	1.7%	10,397,032	1.2%	5,021,695	1.5%	3,943,812	1.2%	33,363,765	1.4%	32,286,490	1.4%	3.3%
Public Safety	7,723,544	1.0%	4,878,737	0.6%	3,776,930	1.1%	6,108,901	1.8%	22,490,112	1.0%	21,378,896	0.9%	5.2%
Streets and Highways	5,350,878	0.7%	6,041,688	0.7%	1,598,998	0.5%	1,290,139	0.4%	14,321,723	0.6%	16,573,828	0.7%	-13.6%
Sanitation	---	---	928,493	0.1%	110,474	0.0%	2,133,930	0.6%	3,172,917	0.1%	23,901,846	1.0%	-86.7%
Libraries	343,344	0.0%	126,300	0.0%	198,433	0.1%	228,334	0.1%	898,631	0.0%	843,381	0.0%	6.6%
Parks and Recreation	1,666,846	0.2%	20,373,084	2.3%	5,632,706	1.6%	4,932,811	1.5%	32,647,447	1.4%	28,801,143	1.2%	13.4%
Airport	---	---	232,017	0.0%	333,568	0.1%	542,088	0.2%	1,107,673	0.0%	790,392	0.0%	40.1%
Transit	---	---	593,930	0.1%	420,708	0.1%	124,432	0.0%	1,139,090	0.0%	---	---	---
Cemetery	---	---	8,020	0.0%	235,466	0.1%	383,430	0.1%	626,936	0.0%	---	---	---
Other Service Charges	21,568,997	2.7%	16,660,430	1.9%	4,331,477	1.3%	5,599,789	1.7%	48,174,693	2.1%	46,234,221	2.0%	4.2%
TOTAL CHARGES FOR SERVICES	50,498,815	6.4%	60,441,931	7.0%	21,700,475	6.3%	23,303,746	7.6%	137,944,987	6.7%	170,810,397	7.3%	-7.5%
FINES AND FORFEITS	9,623,637	1.2%	7,006,604	0.8%	2,503,070	0.8%	3,333,829	1.0%	22,869,160	1.0%	22,880,863	1.0%	-0.1%
INTEREST EARNINGS	49,209,986	6.2%	59,303,011	6.8%	20,161,316	5.8%	15,723,261	4.7%	144,399,574	6.2%	139,909,188	6.0%	3.2%
ALL OTHER REVENUES	37,493,339	4.7%	64,661,638	7.4%	20,303,924	5.9%	19,282,711	5.8%	141,741,832	6.0%	123,632,074	5.3%	14.6%
TOTAL REVENUES	794,546,838	100.0%	808,624,933	100.0%	345,323,387	100.0%	334,933,167	100.0%	2,343,430,527	100.0%	2,342,397,259	100.0%	0.0%
PERCENT OF TOTAL REVENUES	33.9%		37.1%		14.7%		14.3%		100.0%		100.0%		
OTHER FINANCING SOURCES:													
BORROWING													
- Bonded Debt	68,363,229		220,932,901		82,692,900		71,032,914		443,021,944		721,454,239		
- Other Long-Term Debt	5,095,562		6,885,604		3,937,024		11,740,111		27,638,301		25,462,712		
- Short-Term Debt	---		256,000		---		137,730		413,730		1,628,477		
TOTAL BORROWING	73,458,791		228,074,505		86,629,924		82,990,755		471,099,975		748,545,428		
OTHER SOURCES	14,687		4,384,763		1,331,129		1,236,294		6,986,875		14,293,761		
TRANSFERS FROM ENTERPRISE FUNDS	25,109,318		13,932,403		13,203,102		15,063,328		69,310,133		70,933,396		
TRANSFERS FROM GOVERNMENTAL FUNDS	128,936,208		143,069,196		67,074,032		36,091,148		375,170,584		396,885,914		
TOTAL REVENUES AND OTHER SOURCES	1,022,063,842		1,238,083,806		313,383,774		470,246,622		3,263,922,114		3,373,237,738		

**TABLE 3
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1994**

	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)		
									1994		1993				
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%			
EXPENDITURES															
GENERAL GOVERNMENT															
- Current Expenditures	77,576,323	8.8%	76,475,142	7.4%	34,388,425	7.8%	42,662,499	10.1%	231,102,389	8.3%	227,240,379	8.1%		1.7%	
- Capital Outlay	8,304,297	0.9%	16,342,874	1.6%	4,023,233	0.9%	5,164,244	1.2%	33,834,648	1.2%	37,672,889	1.3%		-10.2%	
PUBLIC SAFETY															
- Current Expenditures	215,267,672	24.5%	179,054,853	17.3%	68,209,268	15.5%	66,905,180	15.8%	529,436,973	19.1%	504,750,883	17.9%		4.9%	
- Capital Outlay	4,839,082	0.6%	15,450,754	1.5%	4,914,813	1.1%	6,902,037	1.6%	32,106,686	1.2%	42,313,747	1.5%		-24.1%	
STREETS AND HIGHWAYS															
- Current Expenditures	59,873,252	6.8%	70,103,379	6.8%	32,649,854	7.4%	37,745,179	8.9%	200,373,664	7.2%	192,032,236	6.8%		4.3%	
- Capital Outlay	75,878,620	8.6%	148,664,469	14.4%	81,856,416	18.6%	66,276,185	15.7%	372,675,690	13.4%	323,504,408	11.5%		15.2%	
SANITATION															
- Current Expenditures	3,307,211	0.4%	3,043,398	0.3%	960,562	0.2%	4,096,141	1.0%	11,407,312	0.4%	35,654,081	1.3%		-68.0%	
- Capital Outlay	1,991	0.0%	67,771	0.0%	44,218	0.0%	107,626	0.0%	221,606	0.0%	1,179,495	0.0%		-81.2%	
HEALTH															
- Current Expenditures	21,986,930	2.5%	3,368,234	0.3%	448,153	0.1%	160,623	0.0%	25,963,940	0.9%	24,519,314	0.9%		5.9%	
- Capital Outlay	442,772	0.1%	113,446	0.0%	—	—	799	0.0%	557,017	0.0%	270,764	0.0%		105.7%	
LIBRARIES															
- Current Expenditures	25,842,023	2.9%	5,599,746	0.5%	6,790,292	1.5%	5,687,023	1.3%	43,919,084	1.6%	42,604,947	1.5%		3.1%	
- Capital Outlay	1,144,852	0.1%	6,695,539	0.6%	3,895,951	0.9%	2,111,512	0.5%	13,847,854	0.5%	4,837,032	0.2%		186.3%	
PARKS AND RECREATION															
- Current Expenditures	33,077,685	6.0%	64,888,122	6.3%	25,080,591	5.7%	19,359,917	4.6%	162,406,315	5.9%	155,326,872	5.5%		4.6%	
- Capital Outlay	15,223,376	1.7%	30,053,080	2.9%	4,172,694	0.9%	6,203,729	1.5%	55,652,879	2.0%	43,505,521	1.5%		27.9%	
HRA & ECONOMIC DEVELOPMENT															
- Current Expenditures	64,311,983	7.3%	32,638,653	3.2%	13,838,117	3.1%	10,584,845	2.5%	121,373,598	4.4%	121,844,744	4.3%		-0.4%	
- Capital Outlay	65,500,525	7.5%	28,679,087	2.8%	21,339,945	4.8%	13,707,319	3.2%	129,226,876	4.7%	171,293,805	6.1%		-24.6%	
AIRPORTS															
- Current Expenditures	—	—	1,051,849	0.1%	1,430,454	0.3%	1,463,629	0.3%	3,945,932	0.1%	3,969,888	0.1%		-0.6%	
- Capital Outlay	—	—	864,532	0.1%	4,800,836	1.1%	1,424,028	0.3%	7,089,396	0.3%	5,853,271	0.2%		21.1%	
TRANSIT															
- Current Expenditures	—	—	3,981,462	0.4%	1,830,460	0.4%	967,685	0.2%	6,779,607	0.2%	—	—		—	
- Capital Outlay	—	—	459,728	0.0%	256,135	0.1%	131,767	0.0%	847,630	0.0%	—	—		—	
DEBT SERVICE															
- Principal Payments on Bonds	76,498,311	8.7%	164,029,000	15.8%	65,493,736	14.9%	55,559,916	13.1%	361,580,963	13.0%	399,826,012	14.2%		-9.6%	
- Principal Payments on Other Long-Term Debt	1,232,884	0.1%	6,884,103	0.7%	2,311,525	0.5%	6,229,421	1.5%	16,657,933	0.6%	66,924,521	2.4%		-75.1%	
- Interest & Fiscal Charges	57,441,264	6.5%	88,973,235	8.6%	30,106,385	6.8%	28,897,300	6.8%	205,418,184	7.4%	204,657,108	7.3%		0.4%	
- Unallocated Pension Costs	3,411,484	0.4%	2,718,940	0.3%	—	—	373,636	0.1%	6,504,060	0.2%	7,916,698	0.3%		-17.8%	
- Unallocated Insurance	872,736	0.1%	1,813,913	0.2%	2,638,135	0.6%	2,487,055	0.6%	7,811,839	0.3%	6,990,213	0.2%		11.8%	
ALL OTHER UNALLOCATED															
- Current Expenditures	27,234,391	3.1%	19,619,015	1.9%	14,701,153	3.3%	8,569,627	2.0%	70,124,186	2.5%	58,937,321	2.1%		19.0%	
- Capital Outlay	2,016,186	0.2%	4,659,629	0.4%	2,568,719	0.6%	3,821,713	0.9%	13,066,247	0.5%	17,634,465	0.6%		-25.9%	
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	16,069,071	1.8%	59,260,743	5.7%	11,629,245	2.6%	25,210,521	6.0%	112,169,580	4.0%	114,157,005	4.1%		-1.7%	
TOTAL EXPENDITURES	<u>877,354,921</u>	<u>100.0%</u>	<u>1,035,556,696</u>	<u>100.0%</u>	<u>440,379,315</u>	<u>100.0%</u>	<u>422,811,156</u>	<u>100.0%</u>	<u>2,776,102,088</u>	<u>100.0%</u>	<u>2,815,417,619</u>	<u>100.0%</u>		<u>-1.4%</u>	
PERCENT OF TOTAL EXPENDITURES	31.6%		37.3%		15.9%		15.2%		100.0%		100.0%				
OTHER FINANCING USES:															
DEBT REDEMPTION - Refunded Bonds	—		77,345,468		10,278,210		3,878,246		91,501,924		210,692,646				
OTHER USES	—		2,623,005		1,107,282		751,252		4,481,539		12,041,030				
TRANSFERS TO ENTERPRISE FUNDS	11,532,360		5,785,392		3,015,727		1,949,460		22,282,939		17,334,227				
TRANSFERS TO GOVERNMENTAL FUNDS	128,936,208		143,013,195		66,774,604		36,091,148		374,815,155		397,210,809				
TOTAL EXPENDITURES AND OTHER USES	<u>1,017,823,489</u>		<u>1,264,323,756</u>		<u>521,555,138</u>		<u>465,481,262</u>		<u>3,269,183,643</u>		<u>3,452,696,331</u>				
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)															
CURRENT EXPENDITURES	552,761,690	63.0%	464,358,706	44.8%	202,965,464	46.1%	201,063,039	47.6%	1,421,148,899	51.2%	1,381,787,576	49.1%			
CAPITAL OUTLAY	189,420,772	21.6%	311,311,652	30.1%	139,502,205	31.7%	131,061,480	31.0%	771,296,109	27.8%	762,222,402	27.1%			
DEBT SERVICE															
- Principal Payments	77,731,195	8.9%	170,913,103	16.3%	67,805,261	15.4%	61,789,337	14.6%	378,238,896	13.6%	466,750,533	16.6%			
- Interest & Fiscal Charges	57,441,264	6.5%	88,973,235	8.6%	30,106,385	6.8%	28,897,300	6.8%	205,418,184	7.4%	204,657,108	7.3%			
TOTAL EXPENDITURES	<u>877,354,921</u>	<u>100.0%</u>	<u>1,035,556,696</u>	<u>100.0%</u>	<u>440,379,315</u>	<u>100.0%</u>	<u>422,811,156</u>	<u>100.0%</u>	<u>2,776,102,088</u>	<u>100.0%</u>	<u>2,815,417,619</u>	<u>100.0%</u>			

**TABLE 4
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1994**

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 ENTER- PRISES	
									1994		1993			
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
WATER UTILITIES														
OPERATING REVENUES	69,509,236	100.0%	89,402,060	100.0%	30,428,039	100.0%	38,824,134	100.0%	228,163,469	100.0%	202,435,793	100.0%		170
OPERATING EXPENSES	57,656,841	82.9%	84,907,845	95.0%	27,846,928	91.5%	33,560,281	86.4%	203,971,895	89.4%	193,443,083	95.6%		
OPERATING INCOME (LOSS)	11,852,395	17.1%	4,494,215	5.0%	2,581,111	8.5%	5,263,853	13.6%	24,191,574	10.6%	8,992,708	4.4%		
SEWER UTILITIES														
OPERATING REVENUES	81,979,869	100.0%	75,134,469	100.0%	40,445,921	100.0%	40,107,540	100.0%	237,667,799	100.0%	221,014,979	100.0%		173
OPERATING EXPENSES	73,137,230	89.2%	79,607,894	106.0%	37,997,306	93.9%	39,831,713	99.3%	230,574,143	97.0%	223,192,501	101.0%		
OPERATING INCOME (LOSS)	8,842,639	10.8%	(4,473,425)	-6.0%	2,448,615	6.1%	275,827	0.7%	7,093,656	3.0%	(2,177,522)	-1.0%		
REFUSE DISPOSAL														
OPERATING REVENUES	21,188,984	100.0%	9,007,919	100.0%	13,403,284	100.0%	8,383,502	100.0%	51,983,689	100.0%	31,517,910	100.0%		48
OPERATING EXPENSES	21,784,716	102.8%	8,760,134	97.2%	13,230,840	98.9%	7,881,058	94.0%	51,676,748	99.4%	29,642,584	94.0%		
OPERATING INCOME (LOSS)	(595,732)	-2.8%	247,785	2.8%	152,444	1.1%	502,444	6.0%	306,941	0.6%	1,875,326	6.0%		
ELECTRIC UTILITIES														
OPERATING REVENUES	....	...	113,285,452	100.0%	131,556,683	100.0%	127,175,919	100.0%	372,018,054	100.0%	357,089,235	100.0%		58
OPERATING EXPENSES	....	...	107,084,661	94.5%	118,893,307	90.4%	117,036,275	92.0%	343,014,243	92.2%	323,701,533	91.8%		
OPERATING INCOME (LOSS)	....	...	6,200,791	5.5%	12,663,376	9.6%	10,139,644	8.0%	29,003,811	7.8%	29,387,702	8.2%		
NURSING HOMES														
OPERATING REVENUES	....	...	....	...	....	...	10,222,253	100.0%	10,222,253	100.0%	15,564,343	100.0%		12
OPERATING EXPENSES	....	...	....	...	....	...	10,039,454	98.2%	10,039,454	98.2%	15,004,008	96.4%		
OPERATING INCOME (LOSS)	....	...	....	...	....	...	182,799	1.8%	182,799	1.8%	560,335	3.6%		
HOSPITALS														
OPERATING REVENUES	....	...	....	...	89,846,616	100.0%	129,851,905	100.0%	219,698,521	100.0%	197,697,894	100.0%		18
OPERATING EXPENSES	....	...	....	...	80,537,915	89.6%	122,445,023	94.3%	202,982,938	92.4%	189,200,174	95.7%		
OPERATING INCOME (LOSS)	....	...	....	...	9,308,701	10.4%	7,406,882	5.7%	16,715,583	7.6%	8,497,720	4.3%		
AMBULANCE														
OPERATING REVENUES	....	...	830,833	100.0%	1,329,930	100.0%	541,165	100.0%	2,701,928	100.0%	1,482,750	100.0%		12
OPERATING EXPENSES	....	...	770,910	92.8%	1,062,833	79.9%	580,636	107.3%	2,414,379	89.4%	1,419,074	95.7%		
OPERATING INCOME (LOSS)	....	...	59,923	7.2%	267,097	20.1%	(39,471)	-7.3%	287,549	10.6%	63,676	4.3%		
GAS UTILITIES														
OPERATING REVENUES	10,011,994	100.0%	....	...	19,179,086	100.0%	6,007,866	100.0%	35,198,946	100.0%	32,390,756	100.0%		10
OPERATING EXPENSES	7,937,591	79.3%	....	...	18,904,533	98.6%	5,828,910	97.0%	32,671,034	92.8%	31,630,365	97.7%		
OPERATING INCOME (LOSS)	2,074,403	20.7%	....	...	274,553	1.4%	178,956	3.0%	2,527,912	7.2%	740,391	2.3%		
CULTURE AND RECREATION														
OPERATING REVENUES	34,401,563	100.0%	28,019,853	100.0%	3,971,503	100.0%	5,586,536	100.0%	71,979,455	100.0%	64,381,074	100.0%		84
OPERATING EXPENSES	42,911,029	124.7%	29,304,998	104.6%	4,813,641	121.2%	5,941,630	106.4%	82,971,298	115.3%	76,916,162	119.5%		
OPERATING INCOME (LOSS)	(8,509,466)	-24.7%	(1,285,145)	-4.6%	(842,138)	-21.2%	(355,094)	-6.4%	(10,991,843)	-15.3%	(12,535,088)	-19.5%		
OTHER CITY ENTERPRISES														
OPERATING REVENUES	67,676,117	100.0%	17,671,355	100.0%	11,840,737	100.0%	8,356,813	100.0%	105,545,022	100.0%	97,612,919	100.0%		138
OPERATING EXPENSES	65,896,494	97.4%	15,310,637	86.6%	9,755,028	82.4%	9,739,033	116.5%	100,701,192	95.4%	91,936,226	94.2%		
OPERATING INCOME (LOSS)	1,779,623	2.6%	2,360,718	13.4%	2,085,709	17.6%	(1,382,220)	-16.5%	4,843,830	4.6%	5,676,693	5.8%		
LIQUOR STORES														
SALES	....	...	30,701,748	100.0%	22,967,975	100.0%	45,030,550	100.0%	98,700,273	100.0%	95,145,046	100.0%		61
COST OF SALES	....	...	23,453,534	76.4%	17,454,832	76.0%	33,604,052	74.6%	74,512,418	75.5%	71,959,641	75.6%		
GROSS PROFIT (LOSS)	....	...	7,248,214	23.6%	5,513,143	24.0%	11,426,498	25.4%	24,187,855	24.5%	23,185,405	24.4%		
OPERATING EXPENSES	....	...	4,962,594	16.2%	3,584,446	15.6%	8,413,878	18.7%	16,960,918	17.2%	17,137,373	18.0%		
OPERATING INCOME (LOSS)	....	...	2,285,620	7.4%	1,928,697	8.4%	3,012,620	6.7%	7,226,937	7.3%	6,028,032	6.3%		

Classification of Revenues - 1994

Name of City	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN	BLAINE
GOVERNMENTAL FUNDS							
Class of City	1	1	1	1	2	2	2
Population (1994 Estimate)	85,746	366,480	271,660	723,886	39,188	22,039	41,658
Taxable Tax Capacity	30,687,784	279,553,600	172,808,293	483,049,677	23,912,497	8,129,833	22,908,405
1993 Net Tax Levy (Collect. in 1994)	6,754,228	80,501,249	51,187,703	138,443,180	4,874,481	2,175,931	3,128,627
Special Assessments (Collect. in 1994)	647,410	6,813,240	18,340,529	25,801,179	959,556	197,878	679,897
Revenues							
Property Taxes	7,076,133	92,040,790	64,370,920	163,487,843	6,729,934	2,243,267	4,469,533
Tax Increments	9,033,062	50,296,580	12,929,042	72,258,684	1,076,810	556,161	2,675,701
Franchise Taxes	1,015,886	18,144,488	15,493,624	34,653,998	143,830	57,457	132,105
Sales Taxes	8,482,945	----	8,849,003	17,331,948	----	----	----
Hotel/Motel Taxes	1,408,895	----	1,933,388	3,342,283	----	82,309	----
Gravel Tax and Gambling Tax	182,283	531,438	301,480	1,015,201	22,536	----	80,389
Special Assessments	1,518,212	8,630,626	17,876,235	28,025,073	2,974,314	572,932	950,847
Licenses and Permits	454,843	10,596,340	4,895,631	15,946,814	639,054	204,507	383,941
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	3,788,501	15,729,496	8,026,784	27,544,781	----	609,748	41,630
Other	2,057,912	10,361,162	20,444,287	32,863,361	47,316	----	8,583
State Grants							
Local Government Aid	17,020,648	63,277,913	41,120,521	121,419,082	362,346	4,233,175	1,166,857
HACA (Homestead Credit)	5,383,965	29,158,005	20,216,011	54,757,981	2,561,748	1,346,424	1,774,388
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	4,993,081	18,044,121	8,319,832	31,357,034	1,163,485	559,512	483,452
Other	2,698,423	14,714,172	18,016,963	35,429,558	276,050	1,620,386	229,102
County Grants							
Highways	25,634	----	520,000	545,634	----	----	----
Other	239,961	3,049,190	1,352,279	4,641,430	87,417	187,962	6,995
Local Units Grants							
Highways	----	----	2,479	2,479	----	----	----
Other	449,797	2,581,593	66,267	3,097,657	----	17,135	188,845
Total Intergovernmental Revenues	36,657,922	156,915,652	118,085,423	311,658,997	4,498,362	8,574,342	3,899,852
Department Fees and Service Charges							
General Government	1,169,614	7,117,850	5,513,742	13,801,206	31,208	3,774	21,709
Public Safety	651,199	1,460,688	5,613,657	7,725,544	66,744	96,406	----
Streets and Highways	919,973	4,003,866	467,039	5,390,878	----	----	7,986
Sanitation (Refuse Collection)	----	----	----	----	----	----	----
Libraries	3,056	326,298	15,990	345,344	----	11,419	----
Parks and Recreation	106,264	1,075,584	484,998	1,666,846	625,748	275,871	274,165
Airport	----	----	----	----	----	3,913	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	6,013	14,611,715	6,951,269	21,568,997	----	12,655	1,529,557
Total Fees and Service Charges	2,856,119	28,596,001	19,046,695	50,498,815	723,700	404,038	1,833,417
Fines and Forfeits	932,699	6,370,455	2,320,503	9,623,657	110,759	43,262	294,699
Miscellaneous Revenues							
Interest Earnings	2,629,474	36,211,437	10,369,075	49,209,986	259,284	745,090	891,953
All Other Revenues	15,624,243	14,081,359	7,787,937	37,493,539	584,858	1,776,523	86,788
Total Revenues	87,872,716	422,415,166	284,258,956	794,546,838	17,763,441	15,259,888	15,699,225
Other Financing Sources							
Borrowing							
Bonded Debt	4,455,000	41,795,251	22,112,978	68,363,229	9,702,962	3,316,237	3,623,033
Other Long-Term Debt	877,766	----	4,217,796	5,095,562	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	5,332,766	41,795,251	26,330,774	73,458,791	9,702,962	3,316,237	3,623,033
Other Financing Sources	14,687	----	----	14,687	----	----	325,321
Transfers From							
Enterprise Funds	66,236	19,563,073	5,480,009	25,109,318	1,210,438	16,706	----
Governmental Funds	9,773,573	64,399,214	54,763,421	128,936,208	11,618,869	710,016	4,105,385
Total Revenues and Other Sources	103,059,978	548,172,704	370,833,160	1,022,065,842	40,295,710	19,302,847	23,752,964
Type of Public Service Enterprise	W,S,O	W,S,R,O	W,S,O		W,S,L,O	W,S,E,O	W,S,R,O

Table 6
Classification of Expenditures - 1994

Name of City	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN	BLAINE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	10,930,178	47,411,871	19,234,274	77,576,323	1,851,304	912,544	1,784,852
Capital Outlay	223,605	5,131,453	2,949,239	8,304,297	3,695	67,820	71,063
Total General Government	11,153,783	52,543,324	22,183,513	85,880,620	1,854,999	980,364	1,855,915
Public Safety							
Police							
Current Expenditures	9,477,999	68,372,307	37,692,742	115,543,048	3,189,959	2,216,924	2,466,361
Capital Outlay	333,869	780,229	1,267,931	2,382,029	425,883	54,356	132,879
Fire							
Current Expenditures	10,712,010	38,195,791	30,153,936	79,061,737	638,421	1,319,547	473,576
Capital Outlay	393,461	1,022,251	729,230	2,144,942	38,739	83,910	1,806
Other Protection							
Current Expenditures	1,001,005	16,303,335	3,358,547	20,662,887	435,995	158,631	235,436
Capital Outlay	27,667	252,119	32,325	312,111	32,769	635	17,111
Total Public Safety	21,946,011	124,926,032	73,234,711	220,106,754	4,761,766	3,834,003	3,327,169
Streets and Highways							
Maintenance	7,918,301	29,450,149	13,387,900	50,756,350	1,680,908	2,073,979	1,216,622
Lighting	591,181	3,759,170	4,766,551	9,116,902	----	164,205	145,045
Construction	6,195,400	31,670,974	35,180,628	73,047,002	3,885,805	1,570,247	4,026,909
Other Capital Outlay	1,386,054	839,331	606,233	2,831,618	130,747	47,428	339,222
Total Streets and Highways	16,090,936	65,719,624	53,941,312	135,751,872	5,697,460	3,855,859	5,727,798
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	----	3,307,211	3,307,211	----	----	----
Capital Outlay	----	----	1,991	1,991	----	----	----
Total Sanitation	----	----	3,309,202	3,309,202	----	----	----
Health							
Current Expenditures	----	12,757,534	9,229,396	21,986,930	----	1,600	----
Capital Outlay	----	302,003	140,769	442,772	----	----	----
Total Health	----	13,059,537	9,370,165	22,429,702	----	1,600	----
Culture and Recreation							
Libraries							
Current Expenditures	2,628,525	15,653,369	7,560,129	25,842,023	----	641,350	----
Capital Outlay	374,715	405,377	364,760	1,144,852	----	114,68?	----
Parks and Recreation							
Current Expenditures	1,001,690	35,415,439	16,660,556	53,077,685	1,727,731	1,372,134	1,037,614
Capital Outlay	295,874	6,377,555	8,549,947	15,223,376	1,397,866	278,950	287,842
Total Culture and Recreation	4,300,804	57,851,740	33,135,392	95,287,936	3,125,597	2,407,116	1,325,456
Housing and Economic Development							
Current Expenditures	7,004,497	18,979,621	38,327,865	64,311,983	1,368,674	82,058	615,833
Capital Outlay	1,837,497	60,527,566	3,135,462	65,500,525	----	2,942,459	1,128,454
Airport							
Current Expenditures	----	----	----	----	----	47,926	----
Capital Outlay	----	----	----	----	----	4,842	----
Transit							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	8,717,566	40,758,311	28,255,318	77,731,195	7,985,000	985,000	3,025,000
Interest and Fiscal Charges	3,750,714	36,766,159	16,924,391	57,441,264	1,571,680	470,598	1,697,554
Unallocated Pension Contributions	----	3,411,484	----	3,411,484	----	----	----
Unallocated Insurance	872,736	----	----	872,736	299,826	----	----
All Other Unallocated							
Current Expenditures	3,817,497	772,775	22,644,119	27,234,391	264,605	380,630	815,822
Capital Outlay	----	2,016,186	----	2,016,186	951,149	----	2,556
Capital Outlay for Enterprise Funds	----	16,069,071	----	16,069,071	5,781,293	----	962,094
Total Current Expenditures	55,955,619	290,482,845	206,323,226	552,761,690	11,457,423	9,371,528	8,791,161
Total Capital Outlay	11,068,142	125,394,115	52,958,515	189,420,772	12,647,946	5,165,329	6,969,936
Debt Service	12,468,280	77,524,470	45,179,709	135,172,459	9,556,680	1,455,598	4,722,554
Total Expenditures	79,492,041	493,401,430	304,461,450	877,354,921	33,662,049	15,992,455	20,483,651
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	3,654,936	7,544,665	332,759	11,532,360	----	59,075	----
Governmental Funds	9,773,573	64,399,214	54,763,421	128,936,208	11,618,869	710,016	4,105,385
Total Expenditures and Other Uses	92,920,550	565,345,309	359,557,630	1,017,823,489	45,280,918	16,761,546	24,589,036

Table 5
Classification of Revenues - 1994

Name of City	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS	COTTAGE GROVE	CRYSTAL
GOVERNMENTAL FUNDS							
Class of City	2	2	2	2	2	2	2
Population (1994 Estimate)	86,683	28,484	58,471	54,525	58,991	26,675	23,703
Taxable Tax Capacity	92,818,698	21,563,007	34,928,261	50,068,061	32,985,084	13,850,684	12,946,977
1993 Net Tax Levy (Collect. in 1994)	20,445,724	4,816,740	6,657,638	9,091,669	3,941,237	2,837,918	2,415,737
Special Assessments (Collect. in 1994)	1,677,820	466,784	2,141,387	2,795,483	3,023,664	1,145,662	189,072
Revenues							
Property Taxes	25,396,569	5,519,169	8,712,499	9,984,168	5,363,079	3,819,147	3,165,770
Tax Increments	16,919,481	1,514,763	4,871,039	1,825,662	2,401,900	480,810	1,285,393
Franchise Taxes	331,267	----	----	239,509	1,707,073	----	----
Sales Taxes	2,008,917	----	----	----	----	----	----
Hotel/Motel Taxes	5,817,580	421,069	10,565	274,612	----	----	----
Gravel Tax and Gambling Tax	----	----	----	31,594	----	50,857	107,217
Special Assessments	2,524,193	598,176	4,985,391	3,496,730	6,288,810	3,231,424	76,167
Licenses and Permits	2,741,964	317,620	1,272,899	1,090,748	554,927	650,053	285,859
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	907,544	184,836	882,618	49,955	97,766	----	255,800
Other	3,627,946	9,549	154,450	----	228,342	29,115	----
State Grants							
Local Government Aid	----	1,757,227	1,551,318	326,631	2,315,876	946,901	1,782,789
HACA (Homestead Credit)	3,802,431	1,334,921	2,769,531	2,944,903	2,494,439	1,379,390	1,076,739
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	10,478,354	488,957	4,192,719	881,349	1,327,324	1,413,397	217,005
Other	1,166,003	574,691	335,344	462,479	472,956	213,891	225,466
County Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	80,556	1,529	79,036	5,000
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	38,635	----	----	69,591	137,636	72,283	----
Total Intergovernmental Revenues	20,020,913	4,350,181	9,885,980	4,815,464	7,075,868	4,134,013	3,562,799
Department Fees and Service Charges							
General Government	383,906	39,578	205,820	87,230	176,593	249,124	----
Public Safety	451,965	30,476	82,172	567,248	109,300	92,047	4,256
Streets and Highways	----	----	664,598	1,118,032	284,367	12,055	----
Sanitation (Refuse Collection)	----	----	----	----	----	----	----
Libraries	----	----	----	----	----	----	----
Parks and Recreation	----	755,905	390,111	362,623	121,669	466,352	240,426
Airport	----	----	----	----	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	2,187,025	18,413	988	379,775	289,047	871,147	34,146
Total Fees and Service Charges	3,022,896	844,372	1,343,689	2,514,908	980,976	1,690,725	278,828
Fines and Forfeits	521,726	126,054	246,978	575,483	250,311	137,094	99,175
Miscellaneous Revenues							
Interest Earnings	4,169,954	1,177,270	1,405,388	2,632,555	1,345,268	772,191	1,267,086
All Other Revenues	850,208	38,249	3,508,457	2,074,510	6,937,926	108,753	404,729
Total Revenues	84,325,668	14,906,923	36,242,885	29,555,943	32,906,138	15,075,067	10,533,023
Other Financing Sources							
Borrowing							
Bonded Debt	65,128,188	828,513	1,849,339	7,338,297	2,240,000	3,706,641	----
Other Long-Term Debt	----	----	----	----	----	212,759	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	65,128,188	828,513	1,849,339	7,338,297	2,240,000	3,919,400	----
Other Financing Sources	160,000	----	----	----	----	----	----
Transfers From							
Enterprise Funds	----	100,000	----	417,836	18,842	----	----
Governmental Funds	7,493,809	2,663,990	3,335,280	2,955,874	5,504,848	783,904	1,993,960
Total Revenues and Other Sources	157,107,665	18,499,426	41,427,504	40,267,950	40,669,828	19,778,371	12,526,983
Type of Public Service Enterprise	W,S,O	W,S,L,O	W,S,O	W,S,O	W,S,O	W,S,O	W,S,O

Table 6
Classification of Expenditures - 1994

Name of City	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS	COTTAGE GROVE	CRYSTAL
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	4,596,621	1,675,451	3,441,649	2,500,561	3,503,506	1,610,282	1,326,513
Capital Outlay	105,376	16,817	12,506	179,546	1,542,480	108,952	448,263
Total General Government	4,701,997	1,692,268	3,454,155	2,680,107	5,045,986	1,719,234	1,774,776
Public Safety							
Police							
Current Expenditures	9,381,597	3,548,186	6,023,398	5,202,430	3,861,338	2,187,404	2,209,655
Capital Outlay	107,634	58,769	96,774	222,776	60,873	282,520	86,789
Fire							
Current Expenditures	2,241,590	452,406	797,031	2,135,457	1,716,884	592,653	394,341
Capital Outlay	57,159	39,887	1,094,493	44,696	251,157	282,475	252,033
Other Protection							
Current Expenditures	----	310,242	----	524,446	300,443	376,508	88,815
Capital Outlay	----	----	----	1,497	6,932	38,599	----
Total Public Safety	11,787,980	4,409,490	8,011,696	8,131,302	6,197,627	3,760,159	3,031,633
Streets and Highways							
Maintenance	2,405,849	1,096,155	2,557,280	2,042,927	1,929,613	790,697	963,851
Lighting	521,020	134,410	158,861	196,976	542,816	----	----
Construction	4,352,619	1,132,729	6,813,594	4,704,425	1,001,691	2,272,269	626,500
Other Capital Outlay	----	500,952	6,030	2,274,560	355,614	155,516	123,711
Total Streets and Highways	7,279,488	2,864,246	9,535,765	9,218,888	3,829,734	3,218,482	1,714,062
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	----	----	139,213	138,658	57,117	----
Capital Outlay	----	----	----	----	5,071	----	----
Total Sanitation	----	----	----	139,213	143,729	57,117	----
Health							
Current Expenditures	1,807,278	41,495	----	----	254,895	----	56,216
Capital Outlay	93,336	----	----	----	7,060	----	538
Total Health	1,900,614	41,495	----	----	261,955	----	56,754
Culture and Recreation							
Libraries							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation							
Current Expenditures	3,209,086	2,070,199	2,929,260	1,953,309	1,401,278	1,305,730	1,143,496
Capital Outlay	1,194	103,620	176,953	745,799	457,417	164,375	40,039
Total Culture and Recreation	3,210,280	2,173,819	3,106,213	2,699,108	1,858,695	1,470,105	1,183,535
Housing and Economic Development							
Current Expenditures	4,425,592	787,284	5,408,793	125,488	954,920	120,271	502,886
Capital Outlay	1,699,566	214,707	1,027,273	----	2,974	----	301,245
Airport							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Transit							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	14,180,410	780,000	1,626,000	21,621,812	4,124,845	3,408,408	560,000
Interest and Fiscal Charges	22,071,662	1,272,979	1,285,124	5,522,209	2,843,989	599,734	1,221,109
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	120,926	----	174,612	193,986	----	----
All Other Unallocated							
Current Expenditures	6,845,449	161,043	89,924	813,943	92,836	691,729	----
Capital Outlay	1,582,358	30,810	136,016	125,372	----	325,064	----
Capital Outlay for Enterprise Funds	----	----	----	----	4,670,660	2,645,055	----
Total Current Expenditures	35,434,082	10,397,797	21,406,196	15,809,362	14,891,173	7,732,391	6,685,773
Total Capital Outlay	7,999,242	2,098,291	9,363,639	8,298,671	8,361,929	6,274,825	1,879,118
Debt Service	36,252,072	2,052,979	2,911,124	27,144,021	6,968,834	4,008,142	1,781,109
Total Expenditures	79,685,396	14,549,067	33,680,959	51,252,054	30,221,936	18,015,358	10,346,000
Other Financing Uses							
Debt Redemption - Refunded	55,945,263	----	----	----	----	----	----
Other Financing Uses	----	----	----	690,582	----	----	----
Transfers To							
Enterprise Funds	60,891	124,842	250,000	228,559	----	323,646	77,779
Governmental Funds	7,493,809	2,663,990	3,335,280	2,955,874	5,504,848	783,904	1,993,959
Total Expenditures and Other Uses	143,185,359	17,337,899	37,266,239	55,127,069	35,726,784	19,122,908	12,417,738

**Table 5
Classification of Revenues - 1994**

Name of City	EAGAN	EDEN PRAIRIE	EDINA	FRIDLEY	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE
GOVERNMENTAL FUNDS							
Class of City	2	2	2	2	2	2	2
Population (1994 Estimate)	54,957	44,189	46,841	28,104	20,947	25,243	32,978
Taxable Tax Capacity	49,876,440	53,414,031	68,259,179	23,026,035	22,678,909	16,612,442	19,358,013
1993 Net Tax Levy (Collect. in 1994)	9,982,829	12,512,754	10,540,604	3,162,902	5,487,214	3,445,765	3,241,659
Special Assessments (Collect. in 1994)	4,519,622	2,863,118	807,469	554,314	407,779	982,501	1,296,444
Revenues							
Property Taxes	10,620,231	13,513,887	10,698,748	3,600,157	5,774,325	4,198,276	3,969,633
Tax Increments	705,761	147,821	6,938,710	2,734,021	3,744,335	567,802	572,482
Franchise Taxes	229,850	196,952	206,261	88,874	----	----	-107,866
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	----	----	----
Gravel Tax and Gambling Tax	----	1,837	----	51,229	----	6,222	20,966
Special Assessments	6,924,656	5,819,198	1,087,831	581,297	345,201	2,780,515	2,926,905
Licenses and Permits	1,033,506	1,607,190	947,122	439,237	351,969	531,914	635,229
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	102,204	155,422	159,714	60,299	----	----	----
Other	----	19,500	9,964	259,768	5,500	32,636	----
State Grants							
Local Government Aid	----	----	----	1,558,917	27,333	427,332	455,233
HACA (Homestead Credit)	1,663,026	674,566	994,020	1,080,611	1,740,216	980,600	1,786,702
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	1,131,621	579,750	276,172	494,830	2,073,828	3,234,658	1,724,021
Other	405,156	390,291	254,007	336,626	281,680	191,544	237,053
County Grants							
Highways	----	----	----	----	----	3,620,835	171,500
Other	22,051	279,300	113,949	----	4,160	7,095	31,286
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	49,079	----	17,777	260,275	45,641	14,885
Total Intergovernmental Revenues	3,324,058	2,147,908	1,807,826	3,808,828	4,392,992	8,540,341	4,420,680
Department Fees and Service Charges							
General Government	943,041	433,478	456,777	642,034	21,960	630,741	555,012
Public Safety	----	48,258	713,939	70,418	133,535	11,122	115,704
Streets and Highways	343,788	----	821,973	----	95,963	----	1,031,969
Sanitation (Refuse Collection)	----	----	----	146,392	----	16,370	----
Libraries	----	----	----	----	----	----	----
Parks and Recreation	700,644	1,812,451	80,887	176,542	177,641	109,389	536,340
Airport	----	----	----	----	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	8,020	----	----	----	----	----
Other Service Charges	169,989	2,046,654	----	3,477	845,768	1,252,442	2,046,288
Total Fees and Service Charges	2,157,462	4,348,861	2,073,576	1,038,863	1,274,867	2,020,064	4,285,313
Fines and Forfeits	155,136	201,721	322,992	185,420	165,197	121,022	119,948
Miscellaneous Revenues							
Interest Earnings	3,332,085	1,336,572	2,319,088	1,938,810	2,090,439	970,459	2,363,883
All Other Revenues	1,337,978	2,094,249	369,602	220,889	851,312	1,503,161	476,356
Total Revenues	29,820,723	31,416,196	26,771,756	14,687,625	18,990,637	21,239,776	19,899,261
Other Financing Sources							
Borrowing							
Bonded Debt	----	1,950,000	----	157,689	11,845,902	3,298,136	9,180,000
Other Long-Term Debt	----	1,200,000	----	38,500	2,773,375	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	3,150,000	----	196,189	14,619,277	3,298,136	9,180,000
Other Financing Sources							
Transfers From	----	25,056	42,562	9,414	67,925	----	----
Enterprise Funds	434,414	371,000	380,000	225,000	200,000	14,588	252,130
Governmental Funds	7,108,665	5,274,401	4,747,560	2,988,782	9,067,042	2,507,277	8,527,545
Total Revenues and Other Sources	37,363,802	40,236,653	31,941,878	18,107,010	42,944,881	27,059,777	37,858,936
Type of Public Service Enterprise	W,S,O	W,S,L,O	W,S,L,O	W,S,L	W,S,O	W,S,O	W,S,L

Table 6
Classification of Expenditures - 1994

Name of City	EAGAN	EDEN PRAIRIE	EDINA	FRIDLEY	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	4,190,201	4,159,068	2,097,521	2,122,782	1,960,625	1,719,888	1,286,194
Capital Outlay	2,848,441	1,526,871	20,367	7,947	64,537	31,672	125,393
Total General Government	7,038,642	5,685,939	2,117,888	2,130,729	2,025,162	1,751,560	1,411,587
Public Safety							
Police							
Current Expenditures	4,631,885	3,196,040	3,708,030	2,893,126	2,158,852	2,030,163	2,668,358
Capital Outlay	77,647	172,665	168,565	95,851	1,176,098	13,786	1,306,567
Fire							
Current Expenditures	783,499	762,562	2,311,187	659,686	657,184	528,192	503,443
Capital Outlay	24,909	39,246	120,118	171,282	777,939	10,705	284,964
Other Protection							
Current Expenditures	----	651,263	412,184	----	538,383	69,801	393,078
Capital Outlay	----	----	14,398	----	----	----	15,849
Total Public Safety	5,517,940	4,821,776	6,734,482	3,819,945	5,308,456	2,652,647	5,172,259
Streets and Highways							
Maintenance	1,207,560	2,459,641	2,546,581	2,328,959	1,662,395	1,235,868	1,302,036
Lighting	----	499,420	354,127	133,878	----	54,197	200,820
Construction	6,280,629	2,277,313	2,210,324	705,908	4,694,027	12,688,830	6,560,431
Other Capital Outlay	23,654	343,340	304,112	106,968	101,480	139,332	345,548
Total Streets and Highways	7,511,843	5,579,714	5,415,144	3,275,713	6,457,902	14,118,227	8,408,835
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	279,300	----	208,034	----	379,286	95,751
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	----	279,300	----	208,034	----	379,286	95,751
Health							
Current Expenditures	----	----	343,190	----	----	----	----
Capital Outlay	----	----	431	----	----	----	----
Total Health	----	----	343,621	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation							
Current Expenditures	1,995,426	3,403,505	1,982,202	877,632	1,098,719	321,085	860,712
Capital Outlay	1,171,774	1,368,501	83,177	309,289	240,868	94,408	2,345,949
Total Culture and Recreation	3,167,200	4,772,006	2,065,379	1,186,921	1,339,587	415,493	3,206,661
Housing and Economic Development							
Current Expenditures	160,946	478,162	409,943	1,431,746	318,751	----	371,095
Capital Outlay	----	----	240,713	856,937	1,133,031	----	439,166
Airport							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Transit							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	13,415,000	6,000,000	1,185,000	2,320,703	5,589,739	1,719,956	2,935,000
Interest and Fiscal Charges	2,877,914	4,667,949	6,148,466	1,175,086	2,795,429	1,395,471	1,639,326
Unallocated Pension Contributions	----	1,877,459	----	----	----	----	----
Unallocated Insurance	----	260,955	----	----	----	----	170,910
All Other Unallocated							
Current Expenditures	128,293	1,323,906	176,890	----	----	----	----
Capital Outlay	----	----	----	----	85,691	----	----
Capital Outlay for Enterprise Funds	3,688,624	3,143,571	234,475	477,348	----	----	3,791,916
Total Current Expenditures	13,097,810	19,351,281	14,341,855	10,655,843	8,394,909	6,338,480	7,852,397
Total Capital Outlay	14,115,678	8,871,507	3,396,680	2,731,530	8,273,671	12,978,733	15,215,783
Debt Service	16,292,914	10,667,949	7,333,466	3,495,789	8,385,168	3,115,427	4,574,326
Total Expenditures	43,506,402	38,890,737	25,072,001	16,883,162	25,053,748	22,432,640	27,642,506
Other Financing Uses							
Debt Redemption - Refunded	----	345,572	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	2,355	----	20,000	----	----	397,942	----
Governmental Funds	7,108,665	5,274,401	4,747,560	2,988,782	9,067,042	2,507,277	8,527,545
Total Expenditures and Other Uses	50,617,422	44,510,710	29,839,561	19,871,944	34,120,790	25,337,859	36,170,051

**Table 5
Classification of Revenues - 1994**

Name of City	MANKATO	MAPLE GROVE	MAPLEWOOD	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE
GOVERNMENTAL FUNDS							
Class of City	2	2	2	2	2	2	2
Population (1994 Estimate)	31,906	43,542	32,903	50,569	33,618	22,328	21,651
Taxable Tax Capacity	16,809,319	28,794,469	29,893,457	58,137,273	10,547,598	15,018,035	15,049,038
1993 Net Tax Levy (Collect. in 1994)	4,842,223	6,148,026	5,753,050	11,042,511	2,150,893	2,151,781	2,822,176
Special Assessments (Collect. in 1994)	1,376,647	2,541,705	1,031,332	3,095,288	18,912	331,342	704,047
Revenues							
Property Taxes	4,720,188	7,363,718	6,302,615	11,346,838	1,757,629	2,517,456	3,498,067
Tax Increments	1,778,377	2,282,048	1,307,068	1,084,838	1,034,034	1,945,210	1,765,349
Franchise Taxes	16,844	----	----	211,240	245,196	75,895	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	----	----	----
Gravel Tax and Gambling Tax	74,505	64,438	56,169	----	----	371	----
Special Assessments	1,658,061	7,184,205	1,442,906	2,811,711	1,315,126	852,590	812,180
Licenses and Permits	506,395	1,091,529	809,284	1,346,259	233,049	458,819	220,639
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	127,784	----	300,670	982,217	358,600	----
Other	293,431	10,977	4,716	9,463	473,725	5,913	----
State Grants							
Local Government Aid	4,761,414	143,391	691,365	----	4,176,784	698,046	985,786
HACA (Homestead Credit)	1,903,439	2,111,887	1,599,639	2,096,079	939,011	828,159	925,747
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	369,848	1,201,182	262,354	3,623,075	1,077,150	319,030	172,150
Other	416,617	877,266	239,135	243,556	1,798,756	266,599	643,666
County Grants							
Highways	90,995	----	622	----	7,663	29,201	----
Other	120,000	----	65,100	----	12,689	45,545	61,855
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	293,624	44,881	----	218,809	19,768	95,839
Total Intergovernmental Revenues	7,955,744	4,766,111	2,907,812	6,272,843	9,686,804	2,570,861	2,885,043
Department Fees and Service Charges							
General Government	19,660	449,318	987,818	49,155	176,634	81,538	486,298
Public Safety	20,951	154,635	549,717	----	63,626	7,687	47,257
Streets and Highways	464,667	114,689	----	----	454,752	----	218,162
Sanitation (Refuse Collection)	----	210,985	89,698	----	----	94,707	78,590
Libraries	----	----	----	----	----	----	----
Parks and Recreation	74,176	881,259	217,799	734,093	141,896	313,359	331,420
Airport	----	----	----	----	----	----	----
Transit	----	372,986	----	----	154,099	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	----	4,426	427,443	353,939	----	777,877	514
Total Fees and Service Charges	579,454	2,188,298	2,272,475	1,137,187	991,007	1,275,168	1,162,241
Fines and Forfeits	136,278	140,843	120,709	320,054	258,070	61,472	156,416
Miscellaneous Revenues							
Interest Earnings	1,059,089	2,418,624	580,786	3,131,574	969,376	2,245,034	360,523
All Other Revenues	817,925	970,963	944,328	1,814,629	677,129	6,891,614	199,604
Total Revenues	19,302,860	28,470,777	16,744,152	29,477,173	17,167,420	18,894,490	11,060,062
Other Financing Sources							
Borrowing							
Bonded Debt	4,918,804	9,241,055	4,959,396	2,684,725	9,071,278	8,525,520	2,593,900
Other Long-Term Debt	----	----	----	----	----	99,900	1,133,978
Short-Term Debt	----	----	----	----	----	256,000	----
Total Borrowing	4,918,804	9,241,055	4,959,396	2,684,725	9,071,278	8,881,420	3,727,878
Other Financing Sources							
Transfers From							
Enterprise Funds	682,058	516,866	3,325	280,000	3,249,123	376,421	265,023
Governmental Funds	3,025,185	4,120,732	728,925	5,923,698	2,133,306	1,766,350	3,154,454
Total Revenues and Other Sources	27,928,907	42,349,430	22,435,798	38,365,596	31,621,127	29,918,681	18,207,417
Type of Public Service Enterprise	W,S,R,O	W,S,O	W,S,O	W,S,O	W,S,R,E,O	W,S,O	W,S,O

Table 6
Classification of Expenditures - 1994

Name of City	MANKATO	MAPLE GROVE	MAPLEWOOD	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	645,243	3,263,230	2,172,821	4,308,414	2,184,645	1,294,379	1,043,754
Capital Outlay	462	351,030	42,564	364,974	9,365	190,706	941,243
Total General Government	645,705	3,614,260	2,215,385	4,673,388	2,194,010	1,485,085	1,984,997
Public Safety							
Police							
Current Expenditures	2,846,680	2,859,597	3,238,094	4,290,332	3,106,829	1,517,793	2,428,423
Capital Outlay	69,959	121,245	140,183	352,916	58,514	64,380	138,864
Fire							
Current Expenditures	1,811,710	723,393	1,115,085	703,786	1,591,018	249,992	491,126
Capital Outlay	145,861	136,372	1,945	250,613	74,337	19,765	137,893
Other Protection							
Current Expenditures	----	148,377	805,654	----	168,084	11,369	256,329
Capital Outlay	----	78,538	9,416	----	593	----	2,495
Total Public Safety	4,874,210	4,067,522	5,310,377	5,597,647	4,999,375	1,863,299	3,455,130
Streets and Highways							
Maintenance	2,728,357	1,998,294	1,201,974	1,556,335	1,942,140	566,323	692,982
Lighting	198,724	----	137,640	204,190	222,608	----	77,406
Construction	7,758,499	7,157,643	368,864	1,401,380	2,888,448	2,050,330	621
Other Capital Outlay	49,771	194,979	11,612	293,453	85,362	14,817	508,709
Total Streets and Highways	10,735,351	9,350,916	1,720,090	3,455,358	5,138,558	2,631,470	1,279,718
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	87,565
Other Sanitation - Current Expenditures	----	498,699	200,519	----	104,936	156,900	43,129
Capital Outlay	----	9,357	----	----	----	----	35,254
Total Sanitation	----	508,056	200,519	----	104,936	156,900	165,948
Health							
Current Expenditures	----	----	56,306	116,929	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	56,306	116,929	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	367,775	----	----	----	453,410	----	----
Capital Outlay	----	----	----	----	3,250	----	----
Parks and Recreation							
Current Expenditures	1,621,405	1,869,583	1,627,910	1,817,798	1,137,697	1,044,209	1,166,566
Capital Outlay	234,276	808,735	7,349,198	1,098,692	665,347	5,048,490	202,561
Total Culture and Recreation	2,223,456	2,678,318	8,977,108	2,916,490	2,259,704	6,092,699	1,369,127
Housing and Economic Development							
Current Expenditures	463,793	----	343,661	----	1,366,100	478,254	400,707
Capital Outlay	2,449	----	4,335	1,375,417	196,515	3,071,797	686,102
Airport							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Transit							
Current Expenditures	----	816,356	----	----	825,229	----	----
Capital Outlay	----	34,709	----	----	24,027	----	----
Debt Service							
Principal Payments	3,510,000	6,675,000	1,975,000	4,965,000	1,870,000	8,211,000	2,090,000
Interest and Fiscal Charges	1,243,630	2,198,410	2,058,114	1,595,947	1,819,528	1,362,080	894,417
Unallocated Pension Contributions	841,481	----	----	----	----	----	----
Unallocated Insurance	----	----	49,471	150,000	----	----	76,330
All Other Unallocated							
Current Expenditures	----	189,225	314,836	575,471	1,947	4,211,285	155,440
Capital Outlay	----	218,294	143,584	----	433,250	----	----
Capital Outlay for Enterprise Funds	----	4,590,575	23,987	5,588,101	982,058	2,889,921	236,455
Total Current Expenditures	11,525,168	12,366,754	11,263,971	13,723,255	13,104,643	9,530,504	6,919,757
Total Capital Outlay	8,261,277	13,701,477	8,095,688	10,725,546	5,421,066	13,350,206	2,890,197
Debt Service	4,753,630	8,873,410	4,033,114	6,560,947	3,689,528	9,573,080	2,984,417
Total Expenditures	24,540,075	34,941,641	23,392,773	31,009,748	22,215,237	32,453,790	12,794,371
Other Financing Uses							
Debt Redemption - Refunded	----	2,862,893	----	----	----	----	2,585,018
Other Financing Uses	----	----	----	----	----	203,516	----
Transfers To							
Enterprise Funds	99,202	----	----	----	245,696	----	9,400
Governmental Funds	3,025,185	4,120,732	728,925	5,923,698	2,133,306	1,766,350	3,154,454
Total Expenditures and Other Uses	27,664,462	41,925,266	24,121,698	36,933,446	24,594,239	34,423,656	18,543,243

**Table 5
Classification of Revenues - 1994**

Name of City	PLYMOUTH	RICHFIELD	ROCHESTER	ROSEVILLE	ST. CLOUD	ST. LOUIS PARK	SHOREVIEW
GOVERNMENTAL FUNDS							
Class of City	2	2	2	2	2	2	2
Population (1994 Estimate)	57,391	35,261	76,865	33,674	50,143	43,641	25,957
Taxable Tax Capacity	56,282,016	21,327,503	51,994,612	33,104,933	28,082,137	38,937,171	19,024,348
1993 Net Tax Levy (Collect. in 1994)	8,318,059	4,302,692	12,582,072	5,217,575	8,717,558	6,978,999	3,106,204
Special Assessments (Collect. in 1994)	3,343,951	784,372	883,183	1,009,125	1,492,309	885,173	639,065
Revenues							
Property Taxes	9,094,281	5,475,898	12,439,421	5,436,710	8,601,221	7,778,562	3,609,168
Tax Increments	3,734,535	3,094,420	3,987,130	5,565,453	----	2,880,522	510,281
Franchise Taxes	----	141,619	322,592	117,464	1,255,318	170,561	91,419
Sales Taxes	----	----	4,869,266	----	730,917	----	----
Hotel/Motel Taxes	----	116,450	1,236,394	----	583,133	----	----
Gravel Tax and Gambling Tax	----	----	----	60,654	----	----	454
Special Assessments	5,138,125	911,838	2,113,783	1,498,300	2,364,324	887,852	520,583
Licenses and Permits	1,741,503	557,755	1,309,241	1,230,000	834,101	873,998	204,961
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	1,524,158	257,262	739,605	----	1,485,651	323,709	----
Other	27,055	2,684,434	4,014,320	----	218,908	16,575	1,742
State Grants							
Local Government Aid	----	3,169,487	5,679,332	30,426	5,745,638	1,876,733	----
HACA (Homestead Credit)	1,885,832	1,907,572	4,411,503	1,774,873	2,898,516	2,877,975	1,004,126
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	1,052,760	625,086	1,990,901	211,839	369,093	599,706	898,299
Other	1,542,241	38,749	2,250,412	521,848	1,941,380	517,391	8,462
County Grants							
Highways	----	----	----	----	----	----	283,819
Other	----	346,666	1,314,370	----	531,925	608,853	52,217
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	5,000	246,563	71,321	330,657	42,479
Total Intergovernmental Revenues	6,032,046	9,029,256	20,405,443	2,785,549	13,262,432	7,151,599	2,291,144
Department Fees and Service Charges							
General Government	814,696	375,843	32,393	1,156,205	28,452	78,807	3,451
Public Safety	65,000	174,103	806,402	40,569	26,700	56,374	----
Streets and Highways	----	----	109,135	----	4,580	11,543	245,373
Sanitation (Refuse Collection)	----	----	----	----	2,603	63,000	226,148
Libraries	----	----	84,158	----	----	----	----
Parks and Recreation	1,253,043	266,177	3,403,466	1,274,074	250,000	593,857	1,537,889
Airport	----	----	----	----	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	----	----	----	----	----	325,020	459,748
Total Fees and Service Charges	2,132,739	816,123	4,435,554	2,470,848	312,335	1,128,601	2,472,609
Fines and Forfeits							
	377,641	163,857	231,443	116,969	587,241	243,092	49,124
Miscellaneous Revenues							
Interest Earnings	3,907,588	842,561	3,434,540	2,255,975	2,196,853	1,979,786	516,649
All Other Revenues	9,500,717	1,402,254	7,959,009	2,724,651	4,060,767	1,021,229	283,224
Total Revenues	41,659,175	22,552,031	62,743,816	24,262,573	34,788,642	24,115,802	10,549,616
Other Financing Sources							
Borrowing							
Bonded Debt	----	3,335,317	----	11,447,680	4,675,704	7,105,063	758,264
Other Long-Term Debt	----	----	----	----	----	----	1,002,092
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	3,335,317	----	11,447,680	4,675,704	7,105,063	1,760,356
Other Financing Sources							
Transfers From							
Enterprise Funds	1,863,000	668,553	655,904	----	523,000	337,032	351,300
Governmental Funds	13,670,567	2,905,805	1,871,440	559,797	1,980,482	5,545,132	3,313,960
Total Revenues and Other Sources	57,192,742	29,461,706	65,271,160	36,270,050	45,148,386	37,116,029	15,975,232
Type of Public Service Enterprise	W,S,O	W,S,L,O	W,S,E,O	W,S,O	W,S,R,E,O	W,S,R	W,S,O

Table 6
Classification of Expenditures - 1994

Name of City	PLYMOUTH	RICHFIELD	ROCHESTER	ROSEVILLE	ST. CLOUD	ST. LOUIS PARK	SHOREVIEW
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	2,609,456	1,655,088	3,019,759	1,685,888	3,465,270	2,768,091	1,019,549
Capital Outlay	4,236,988	10,989	1,998,758	6,733	32,284	175,363	135,467
Total General Government	6,846,444	1,666,077	5,018,517	1,692,621	3,497,554	2,943,454	1,155,016
Public Safety							
Police							
Current Expenditures	4,072,188	4,167,019	8,964,293	3,095,663	6,386,807	4,548,510	904,374
Capital Outlay	9,799	17,263	249,881	169,166	60,537	12,490	----
Fire							
Current Expenditures	864,150	1,758,444	6,893,348	763,968	5,068,804	2,099,659	343,932
Capital Outlay	14,995	2,125	1,153,876	107,784	124,629	15,090	21,905
Other Protection							
Current Expenditures	4,125	294,370	1,215,596	67,506	901,537	864,296	27,924
Capital Outlay	----	9,244	2,864,207	----	30,638	----	----
Total Public Safety	4,965,257	6,248,465	21,341,201	4,204,087	12,572,952	7,540,045	1,298,135
Streets and Highways							
Maintenance	1,667,533	1,078,875	5,001,284	1,103,991	3,452,942	1,981,268	626,720
Lighting	434,561	30,994	684,040	147,549	359,307	604,840	97,901
Construction	3,359,805	3,450,826	4,464,308	4,407,145	5,110,943	11,360,209	2,319,199
Other Capital Outlay	1,704	----	74,495	189,482	275,622	154,469	----
Total Streets and Highways	5,463,603	4,560,695	10,224,127	5,848,167	9,198,814	14,100,786	3,043,820
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	223,836	----	----	----	----	257,983
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	----	223,836	----	----	----	----	257,983
Health							
Current Expenditures	----	158,723	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	158,723	----	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	----	----	2,354,713	----	707,059	----	----
Capital Outlay	----	----	6,407,796	----	7,727	----	----
Parks and Recreation							
Current Expenditures	2,459,528	2,286,967	6,713,685	2,383,527	2,656,281	2,167,981	2,677,764
Capital Outlay	398,223	975,692	1,055,384	408,460	732,468	985,642	238,615
Total Culture and Recreation	2,857,751	3,262,659	16,531,578	2,791,987	4,103,535	3,153,623	2,916,379
Housing and Economic Development							
Current Expenditures	1,550,090	3,310,336	2,842,379	791,001	----	276,462	367,535
Capital Outlay	----	1,758,690	4,501,675	4,857,364	----	----	----
Airport							
Current Expenditures	----	----	468,235	----	228,186	----	----
Capital Outlay	----	----	557,560	----	256,088	----	----
Transit							
Current Expenditures	943,877	----	1,182,623	----	----	----	----
Capital Outlay	----	----	400,992	----	----	----	----
Debt Service							
Principal Payments	15,180,000	3,055,000	1,095,000	5,045,000	10,841,460	980,000	1,675,170
Interest and Fiscal Charges	1,633,599	1,349,516	896,949	3,539,096	3,825,192	1,358,156	1,069,475
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	----	106,000	----	159,368	51,529
All Other Unallocated							
Current Expenditures	172,596	----	712	485,369	368,594	403,606	65,054
Capital Outlay	----	14,484	220,502	51,213	----	124,800	----
Capital Outlay for Enterprise Funds	5,136,475	----	2,232,393	----	2,711,594	4,540	----
Total Current Expenditures	14,778,104	14,964,652	39,340,667	10,630,462	23,594,787	15,874,081	6,440,265
Total Capital Outlay	13,157,989	6,239,313	26,181,827	10,197,347	9,342,530	12,832,603	2,715,186
Debt Service	16,813,599	4,404,516	1,991,949	8,584,096	14,666,652	2,338,156	2,744,645
Total Expenditures	44,749,692	25,608,481	67,514,443	29,411,905	47,603,969	31,044,840	11,900,096
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	5,821,699	----	7,053,012	2,732,011
Other Financing Uses	----	----	----	----	1,485,651	----	----
Transfers To							
Enterprise Funds	579,763	83,852	----	----	2,282,390	----	----
Governmental Funds	13,670,567	2,905,805	1,871,440	559,797	1,980,482	5,545,132	3,313,960
Total Expenditures and Other Uses	59,000,022	28,598,138	69,385,883	35,793,401	53,352,492	43,642,984	17,946,067

TABLE 3
Classification of Revenues - 1994

Name of City	SOUTH ST. PAUL	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
GOVERNMENTAL FUNDS							
Class of City	2	2	2	2	2	3	3
Population (1994 Estimate)	20,396	25,804	25,805	28,627	1,353,757	18,338	19,465
Taxable Tax Capacity	11,143,975	14,706,887	10,155,189	20,317,596	1,046,662,112	6,799,674	9,948,599
1993 Net Tax Levy (Collect. in 1994)	2,365,609	1,901,451	3,308,154	4,090,773	204,559,235	1,504,971	1,452,232
Special Assessments (Collect. in 1994)	547,214	769,697	367,537	2,782,618	47,311,967	274,514	559,051
Revenues							
Property Taxes	3,155,713	2,523,512	3,472,157	4,454,419	231,325,965	1,510,659	1,823,119
Tax Increments	1,422,920	1,520,878	770,613	1,245,603	84,947,931	584,089	707,388
Franchise Taxes	416,807	136,640	648,465	----	7,291,104	1,045,257	----
Sales Taxes	----	----	----	----	7,609,100	----	----
Hotel/Motel Taxes	----	----	150,689	----	8,692,801	92,879	----
Gravel Tax and Gambling Tax	3,280	----	----	9,422	642,140	----	----
Special Assessments	959,824	952,982	500,244	13,822,827	91,912,048	432,031	4,336,861
Licenses and Permits	232,209	402,979	339,302	1,696,677	27,776,439	213,283	410,733
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	225,000	295,204	----	10,127,396	----	50,422
Other	----	----	25,082	50,000	12,269,010	----	8,550
State Grants							
Local Government Aid	2,405,296	770,232	4,624,005	----	52,669,870	3,815,896	100,319
HACA (Homestead Credit)	1,169,686	819,260	1,542,233	1,324,911	62,425,103	777,907	475,981
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	418,805	407,007	686,268	1,608,595	46,613,582	498,649	973,101
Other	942,503	349,727	1,052,342	181,275	21,504,650	383,110	115,120
County Grants							
Highways	26,447	----	11,088	----	4,242,170	2,290	----
Other	25,595	360,454	163,794	75,904	4,691,303	173,355	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	140,174	48,202	----	2,469,099	----	----
Total Intergovernmental Revenues	4,988,332	3,071,854	8,448,218	3,240,685	217,012,183	5,651,207	1,723,493
Department Fees and Service Charges							
General Government	359,413	375,678	5,596	234,112	10,597,052	7,807	119,232
Public Safety	7,773	208,433	55,920	----	4,878,737	4,804	----
Streets and Highways	24,432	----	13,624	----	6,041,688	----	102,648
Sanitation (Refuse Collection)	----	----	----	----	928,493	----	6,080
Libraries	----	----	30,923	----	126,500	40	----
Parks and Recreation	426,899	42,220	242,710	1,283,983	20,375,084	256,091	140,074
Airport	221,378	----	6,726	----	232,017	14,630	----
Transit	----	----	66,845	----	593,930	6,798	----
Cemetery	----	----	----	----	8,020	----	----
Other Service Charges	----	275,558	458,459	1,890,075	16,660,430	----	----
Total Fees and Service Charges	1,039,895	901,889	880,803	3,408,170	60,441,951	290,170	368,034
Fines and Forfeits							
Miscellaneous Revenues	56,299	67,989	132,863	109,267	7,006,604	95,159	40,496
Interest Earnings							
Interest Earnings	435,039	1,364,545	423,981	2,165,113	59,305,011	498,692	868,126
All Other Revenues	289,119	812,941	760,085	306,922	64,661,658	1,517,852	177,505
Total Revenues	12,999,437	11,756,209	16,527,420	30,459,105	868,624,935	11,931,278	10,455,755
Other Financing Sources							
Borrowing							
Bonded Debt	1,519,959	----	----	25,931,299	220,932,901	723,830	5,693,601
Other Long-Term Debt	425,000	----	----	----	6,885,604	----	150,000
Short-Term Debt	----	----	----	----	256,000	----	----
Total Borrowing	1,944,959	----	----	25,931,299	228,074,505	723,830	5,843,601
Other Financing Sources							
Transfers From							
Enterprise Funds	165,631	315,215	39,000	----	13,932,405	900,000	57,630
Governmental Funds	1,678,440	3,741,129	430,068	5,132,519	143,069,196	437,312	4,674,197
Total Revenues and Other Sources	16,788,467	15,955,809	16,996,488	61,940,596	1,258,085,806	13,992,420	21,111,010
Type of Public Service Enterprise	W,S	W,S,R,O	W,S	W,S		W,S,R,O	W,S

Table 6
Classification of Expenditures - 1994

Name of City	SOUTH ST. PAUL	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	954,644	984,479	1,463,487	1,197,383	76,475,142	918,787	787,252
Capital Outlay	440,205	22,559	159,671	41,767	16,342,874	260,315	17,474
Total General Government	1,394,849	1,007,038	1,623,158	1,239,150	92,818,016	1,179,102	804,726
Public Safety							
Police							
Current Expenditures	2,367,614	2,035,691	2,232,035	2,352,427	122,988,075	2,036,085	430,774
Capital Outlay	6,738	135,149	73,551	102,972	6,324,039	19,260	----
Fire							
Current Expenditures	1,365,209	413,361	1,734,826	543,813	45,503,283	1,153,027	303,004
Capital Outlay	14,732	38,552	72,386	36,384	5,944,762	13,739	21,565
Other Protection							
Current Expenditures	143,843	407,607	284,768	466,885	10,563,495	88,243	213,980
Capital Outlay	15,245	6,190	22,095	15,502	3,181,953	303	851
Total Public Safety	3,913,381	3,036,550	4,419,661	3,517,983	194,505,607	3,310,657	970,174
Streets and Highways							
Maintenance	1,081,820	687,712	1,699,388	4,648,911	63,217,770	1,466,078	473,151
Lighting	107,901	100,745	172,293	201,135	6,887,609	159,665	94,615
Construction	2,324,442	1,132,391	2,179,281	13,228,011	140,766,595	1,240,420	4,736,332
Other Capital Outlay	65,104	88,845	237,822	353,414	7,897,874	38,120	561,300
Total Streets and Highways	3,579,267	2,009,693	4,288,784	18,431,471	218,769,848	2,904,283	5,865,398
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	87,565	----	----
Other Sanitation - Current Expenditures	37,854	38,643	16,010	79,965	2,955,833	----	92,094
Capital Outlay	7,270	----	----	10,819	67,771	----	9,002
Total Sanitation	45,124	38,643	16,010	90,784	3,111,169	----	101,096
Health							
Current Expenditures	28,194	457,162	46,246	----	3,368,234	80,184	----
Capital Outlay	----	12,081	----	----	113,446	----	----
Total Health	28,194	469,243	46,246	----	3,481,680	80,184	----
Culture and Recreation							
Libraries							
Current Expenditures	421,771	----	653,668	----	5,599,746	430,605	----
Capital Outlay	12,298	----	149,786	----	6,695,539	70,734	----
Parks and Recreation							
Current Expenditures	859,963	315,263	1,595,979	1,796,898	64,888,122	1,425,316	264,233
Capital Outlay	113,278	76,055	232,080	161,863	30,053,080	65,353	29,925
Total Culture and Recreation	1,407,310	391,318	2,631,513	1,958,761	107,236,487	1,992,008	294,158
Housing and Economic Development							
Current Expenditures	918,847	564,011	947,263	455,772	32,638,653	505,320	21,916
Capital Outlay	1,848,884	275,082	114,252	----	28,679,087	217,934	----
Airport							
Current Expenditures	242,202	----	65,300	----	1,051,849	89,921	----
Capital Outlay	36,618	----	9,424	----	864,532	4,708	----
Transit							
Current Expenditures	----	----	213,377	----	3,981,462	44,907	----
Capital Outlay	----	----	----	----	459,728	----	----
Debt Service							
Principal Payments	1,010,000	2,195,000	1,469,000	7,609,600	170,913,103	1,435,525	6,468,000
Interest and Fiscal Charges	635,854	995,331	706,838	2,534,824	88,973,235	809,446	1,388,901
Unallocated Pension Contributions	----	----	----	----	2,718,940	----	----
Unallocated Insurance	----	----	----	----	1,813,913	----	34,633
All Other Unallocated							
Current Expenditures	155,162	35,681	698,967	----	19,619,015	292,291	121,303
Capital Outlay	----	210,776	3,710	----	4,659,629	----	----
Capital Outlay for Enterprise Funds	----	32,012	----	9,437,596	59,260,743	----	----
Total Current Expenditures	8,685,024	6,040,355	11,823,607	11,743,189	464,358,706	8,690,429	2,836,955
Total Capital Outlay	4,884,814	2,029,692	3,254,058	23,388,328	311,311,652	1,930,886	5,376,449
Debt Service	1,645,854	3,190,331	2,175,838	10,144,424	259,886,338	2,244,971	7,856,901
Total Expenditures	15,215,692	11,260,378	17,253,503	45,275,941	1,035,556,696	12,866,286	16,070,305
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	77,345,468	----	----
Other Financing Uses	----	243,256	----	----	2,623,005	121,579	----
Transfers To							
Enterprise Funds	200,000	----	----	740,000	5,785,392	750,000	43,200
Governmental Funds	1,678,440	3,741,129	430,068	5,076,519	143,013,195	437,312	4,674,197
Total Expenditures and Other Uses	17,094,132	15,244,763	17,683,571	51,092,460	1,264,323,756	14,175,177	20,787,702

**Table 5
Classification of Revenues - 1994**

Name of City	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA	CLOQUET
GOVERNMENTAL FUNDS							
Class of City	3	3	3	3	3	3	3
Population (1994 Estimate)	17,509	11,494	12,521	19,030	14,316	13,721	11,070
Taxable Tax Capacity	10,688,122	4,701,935	4,915,495	9,390,355	11,170,988	6,787,949	5,658,724
1993 Net Tax Levy (Collect. in 1994)	1,922,540	876,864	1,408,134	1,514,095	2,607,037	824,057	1,820,530
Special Assessments (Collect. in 1994)	188,089	242,820	220,432	1,433,635	745,580	1,102,239	44,056
Revenues							
Property Taxes	2,654,443	883,278	1,448,659	2,156,943	2,779,041	1,001,800	1,773,822
Tax Increments	928,973	198,928	122,611	559,305	5,499,412	4,848,814	522,486
Franchise Taxes	----	855	42,490	----	43,094	47,380	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	7,398	----	----	----	----	----
Gravel Tax and Gambling Tax	----	----	----	----	2,374	829	----
Special Assessments	673,414	398,303	424,298	2,081,711	2,417,638	1,826,811	103,723
Licenses and Permits	287,265	137,333	140,649	194,733	1,541,035	421,445	71,873
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	70,188	----	396,554	21,381	32,808	----	----
Other	----	151,266	132,302	8,000	----	18,770	13,745
State Grants							
Local Government Aid	1,106,872	2,163,136	1,976,857	456,018	----	293,069	2,153,345
HACA (Homestead Credit)	713,588	243,855	577,272	908,190	963,025	292,793	648,507
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	245,488	551,124	317,458	22,833	45,761	835,643	459,395
Other	173,556	226,880	492,413	106,207	----	3,415,416	138,002
County Grants							
Highways	----	----	----	----	----	----	----
Other	50,000	5,000	92,000	116,759	23,952	25,244	17,800
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	56,121	3,587	----	----	----	254,517	2,448
Total Intergovernmental Revenues	2,415,813	3,344,848	3,984,856	1,639,388	1,065,546	5,135,452	3,433,242
Department Fees and Service Charges							
General Government	35,915	59,225	8,926	317,948	471,809	509,339	19,611
Public Safety	256,687	151,355	179,812	50,631	32,342	18,623	319,212
Streets and Highways	13,742	----	----	50,541	----	25,983	17,256
Sanitation (Refuse Collection)	----	----	----	87,047	----	----	----
Libraries	28,632	----	----	----	----	----	20,072
Parks and Recreation	106,390	158,032	89,123	143,265	113,994	74,041	14,792
Airport	----	----	126,041	----	----	----	----
Transit	----	45,689	----	----	----	----	23,278
Cemetery	37,679	----	----	425	----	2,400	----
Other Service Charges	163,834	197,322	357,860	4,103	----	334,073	73,888
Total Fees and Service Charges	642,879	611,623	761,762	653,960	618,145	964,459	488,109
Fines and Forfeits	233,965	203,112	138,095	105,414	28,745	28,883	25,704
Miscellaneous Revenues							
Interest Earnings	268,111	393,041	140,907	779,702	1,178,362	428,908	145,318
All Other Revenues	576,167	356,533	620,436	619,231	1,262,006	648,168	265,542
Total Revenues	8,681,030	6,535,252	7,824,763	8,790,387	16,435,398	15,352,949	6,829,819
Other Financing Sources							
Borrowing							
Bonded Debt	----	773,661	690,149	3,116,188	11,079,884	4,902,811	----
Other Long-Term Debt	----	496,186	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	1,269,847	690,149	3,116,188	11,079,884	4,902,811	----
Other Financing Sources							
Transfers From	----	2,466	84,306	----	----	----	11,714
Enterprise Funds	1,305,000	181,000	180,000	495,664	282,600	2,433,480	----
Governmental Funds	476,797	1,280,460	3,190,890	1,613,039	4,205,090	6,581,398	498,712
Total Revenues and Other Sources	10,462,827	9,269,025	11,970,108	14,015,278	32,002,972	29,270,638	7,340,245
Type of Public Service Enterprise	W,S,R,L,E,O	W,S,R,L,O	W,S,E	W,S,R	W,S,O	W,S,E,O	W,S

Table 6
Classification of Expenditures - 1994

Name of City	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA	CLOQUET
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	881,709	958,472	616,137	982,923	775,190	2,069,929	666,078
Capital Outlay	----	1,760	28,057	4,588	500	197,439	7,428
Total General Government	881,709	960,232	644,194	987,511	775,690	2,267,368	673,506
Public Safety							
Police							
Current Expenditures	2,281,665	1,473,571	1,464,904	1,375,166	598,344	973,302	1,231,065
Capital Outlay	16,310	47,409	40,136	30,252	1,900	37,294	131,579
Fire							
Current Expenditures	307,179	485,391	646,000	297,584	243,262	190,351	871,336
Capital Outlay	1,831	426	38,258	----	36,862	382,957	177,392
Other Protection							
Current Expenditures	77,761	54,370	28,324	156,660	523,672	107,513	10,148
Capital Outlay	----	----	1,740	----	1,357	2,139	----
Total Public Safety	2,684,746	2,061,167	2,219,362	1,859,662	1,405,397	1,693,556	2,421,520
Streets and Highways							
Maintenance	1,114,492	751,275	643,248	736,966	937,613	562,380	1,202,065
Lighting	----	129,764	----	124,703	191,266	----	----
Construction	812,456	796,060	679,664	2,658,817	1,922,696	4,469,027	981,544
Other Capital Outlay	----	320,415	162,605	53,991	6,976	210,288	217,119
Total Streets and Highways	1,926,948	1,997,514	1,485,517	3,574,477	3,058,551	5,241,695	2,400,728
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	----	81,000	----	74,944	2,017	12,393
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	----	----	81,000	----	74,944	2,017	12,393
Health							
Current Expenditures	----	----	----	----	141,224	----	4,396
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	141,224	----	4,396
Culture and Recreation							
Libraries							
Current Expenditures	365,523	64,891	88,586	----	----	----	333,301
Capital Outlay	65,431	1,267,529	27,027	----	----	----	----
Parks and Recreation							
Current Expenditures	853,263	406,919	541,622	639,416	672,321	553,917	406,520
Capital Outlay	565,125	9,800	219,976	6,072	110,781	13,659	20,176
Total Culture and Recreation	1,849,342	1,749,139	877,211	645,488	783,102	567,576	759,997
Housing and Economic Development							
Current Expenditures	276,197	45,096	225,519	56,835	1,845,610	2,568,752	223,667
Capital Outlay	2,169,244	676,521	396,283	2,302,567	7,003	4,990,922	----
Airport							
Current Expenditures	----	48,347	358,814	----	----	----	----
Capital Outlay	----	----	188,830	----	----	----	----
Transit							
Current Expenditures	----	121,469	----	----	----	----	89,244
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	1,040,000	285,241	788,039	1,822,937	4,152,871	2,820,000	740,000
Interest and Fiscal Charges	382,807	209,866	283,654	1,162,093	3,876,450	1,807,792	240,193
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	299,451	----	----	----	----
All Other Unallocated							
Current Expenditures	75,565	35,630	618,600	64,712	7,097,089	9,047	38,508
Capital Outlay	180,823	----	74,524	----	498,319	3,075	----
Capital Outlay for Enterprise Funds	----	----	----	----	2,051,940	667,337	----
Total Current Expenditures	6,233,354	4,575,195	5,612,205	4,434,965	13,100,535	7,037,208	5,088,721
Total Capital Outlay	3,811,220	3,119,920	1,857,100	5,056,287	4,638,334	10,974,137	1,535,238
Debt Service	1,422,807	495,107	1,071,693	2,985,030	8,029,321	4,627,792	980,193
Total Expenditures	11,467,381	8,190,222	8,540,998	12,476,282	25,768,190	22,639,137	7,604,152
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	----	----	320,300	66,831	----
Governmental Funds	476,797	1,280,460	3,190,890	1,613,039	4,205,090	6,581,398	498,712
Total Expenditures and Other Uses	11,944,178	9,470,682	11,731,888	14,089,321	30,293,580	29,287,366	8,102,864

Classification of Revenues - 1994

Name of City	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FARIBAULT	FERGUS FALLS	HASTINGS	HIBBING
GOVERNMENTAL FUNDS							
Class of City	3	3	3	3	3	3	3
Population (1994 Estimate)	18,882	12,811	11,350	18,492	12,596	16,200	17,964
Taxable Tax Capacity	10,286,910	8,051,412	4,452,886	6,441,898	5,751,685	9,821,711	5,619,788
1993 Net Tax Levy (Collect. in 1994)	1,948,466	1,745,173	1,293,850	1,663,749	1,615,141	2,373,972	2,124,139
Special Assessments (Collect. in 1994)	37,523	1,093,041	377,866	588,546	36,570	478,812	87,678
Revenues							
Property Taxes	2,616,661	1,945,279	1,271,739	1,708,272	1,624,480	2,973,751	1,747,441
Tax Increments	1,116,034	686,209	206,784	856,884	436,755	290,221	272,123
Franchise Taxes	71,756	----	15,610	77,942	----	108,188	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	40,562	60,916	----	----
Gravel Tax and Gambling Tax	----	38,949	----	37,847	----	5,432	----
Special Assessments	889,362	2,099,905	616,193	1,164,705	464,591	590,432	95,687
Licenses and Permits	165,696	244,018	163,881	271,274	101,317	284,951	105,932
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	303,455	----	----	173,997	----	----	392,694
Other	330,059	----	104,193	1,324,793	2,500	3,878	74,854
State Grants							
Local Government Aid	2,025,418	242,240	2,075,532	3,311,684	2,484,269	1,212,348	3,942,048
HACA (Homestead Credit)	976,887	634,189	537,744	763,745	462,435	976,870	1,232,486
Taconite Relief and Aids	----	----	----	----	----	----	1,901,025
Highways	347,809	1,118,502	1,174,180	206,395	421,304	120,304	1,912,753
Other	243,753	524,314	229,417	807,465	309,071	119,438	311,987
County Grants							
Highways	18,060	----	----	----	17,713	----	----
Other	14,717	30,044	----	287,644	27,689	11,178	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	42,389	----	----	10,000	61,848	28,563	774,218
Total Intergovernmental Revenues	4,302,547	2,549,289	4,121,066	6,885,723	3,786,829	2,472,579	10,542,065
Department Fees and Service Charges							
General Government	38,671	181,224	4,598	390,177	118,918	119,506	182,910
Public Safety	135,407	142,352	15,867	131,884	40,333	525,059	379,134
Streets and Highways	21,710	2,292	----	258,308	15,802	66,215	2,549
Sanitation (Refuse Collection)	----	----	6,924	----	7,213	----	----
Libraries	15,798	----	----	5,496	8,364	----	13,465
Parks and Recreation	152,372	179,605	4,010	287,144	73,010	58,748	237,329
Airport	----	----	----	43,488	----	----	----
Transit	11,695	----	75,331	26,878	----	----	20,443
Cemetery	----	----	----	----	----	----	105,790
Other Service Charges	415,402	----	----	----	33,006	4,166	----
Total Fees and Service Charges	791,055	505,473	106,730	1,143,375	296,646	773,694	941,620
Fines and Forfeits	87,225	76,370	28,621	100,755	63,510	76,273	53,484
Miscellaneous Revenues							
Interest Earnings	631,336	525,482	232,207	391,867	577,475	418,624	157,987
All Other Revenues	873,890	1,059,548	331,222	618,021	860,903	169,712	518,682
Total Revenues	11,545,562	9,730,522	7,094,053	13,297,227	8,273,422	8,163,857	14,435,021
Other Financing Sources							
Borrowing							
Bonded Debt	----	7,346,938	3,219,732	2,440,000	----	3,128,400	1,020,444
Other Long-Term Debt	----	83,500	----	125,000	1,069,547	170,000	815,598
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	7,430,438	3,219,732	2,565,000	1,069,547	3,298,400	1,836,042
Other Financing Sources	----	----	----	----	163,111	----	70,475
Transfers From							
Enterprise Funds	576,839	251,450	1,071,971	241,400	252,553	48,000	----
Governmental Funds	9,050,530	1,698,170	748,153	721,063	603,301	890,092	1,740,713
Total Revenues and Other Sources	21,172,931	19,110,580	12,133,909	16,824,690	10,361,934	12,400,349	18,082,251
Type of Public Service Enterprise	W,S,R,L	W,S,R,L,E	W,S,L,E,O	W,S	W,S,R,L	W,S,E,O	W,S,R,E,O

Table 6
Classification of Expenditures - 1994

Name of City	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FARIBAULT	FERGUS FALLS	HASTINGS	HIBBING
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	1,349,095	798,461	610,691	696,097	920,207	941,506	1,280,378
Capital Outlay	37,580	15,154	5,978	8,315	117,067	1,512,128	80,404
Total General Government	1,386,675	813,615	616,669	704,412	1,037,274	2,453,634	1,360,782
Public Safety							
Police							
Current Expenditures	1,802,927	1,279,512	1,168,131	1,761,047	1,230,775	1,582,447	1,911,587
Capital Outlay	51,200	37,154	105,933	82,981	53,042	35,382	31,803
Fire							
Current Expenditures	676,817	223,270	183,887	821,466	211,826	609,085	1,583,894
Capital Outlay	2,815	65,354	29,144	79,939	----	95,388	370,502
Other Protection							
Current Expenditures	149,486	263,387	131,995	110,099	97,625	115,854	----
Capital Outlay	5,795	56,253	----	----	----	5,964	----
Total Public Safety	2,689,040	1,924,930	1,619,090	2,855,532	1,593,268	2,444,120	3,897,786
Streets and Highways							
Maintenance	832,475	596,112	760,861	946,366	629,918	788,696	1,462,894
Lighting	105,211	890	124,925	----	103,360	145,673	20,881
Construction	680,577	3,573,276	4,315,410	1,605,532	879,307	3,054,688	3,094,459
Other Capital Outlay	78,496	46,184	31,245	100,191	49,692	88,835	9,638
Total Streets and Highways	1,696,759	4,216,462	5,232,441	2,652,089	1,662,277	4,077,892	4,587,872
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	99,561	36,446	5,342	----	22,065	123,387	----
Capital Outlay	550	19,461	----	----	1,119	----	----
Total Sanitation	100,111	55,907	5,342	----	23,184	123,387	----
Health							
Current Expenditures	----	----	3,263	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	3,263	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	392,160	24,972	50,371	365,619	373,003	44,834	575,745
Capital Outlay	3,661	512,526	16,953	1,713,558	2,244	----	45,422
Parks and Recreation							
Current Expenditures	1,062,335	253,254	630,697	718,373	877,786	613,088	1,450,633
Capital Outlay	93,853	55,854	186,653	112,201	45,631	35,874	513,128
Total Culture and Recreation	1,552,009	846,606	884,674	2,909,751	1,298,664	693,796	2,584,928
Housing and Economic Development							
Current Expenditures	1,235,660	513,036	129,168	687,028	318,901	170,049	796,377
Capital Outlay	785,851	----	125,279	2,262,198	1,026,259	36,401	135,524
Airport							
Current Expenditures	----	----	127,682	64,460	194,318	----	135,972
Capital Outlay	----	----	289,764	559,295	----	----	----
Transit							
Current Expenditures	50,131	----	145,175	131,455	----	----	224,523
Capital Outlay	----	----	39,509	42,673	----	----	----
Debt Service							
Principal Payments	1,015,000	1,285,368	1,545,868	1,537,275	1,460,246	1,630,906	783,579
Interest and Fiscal Charges	650,720	737,824	515,094	1,017,646	642,867	905,515	555,841
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	----	127,717	----	346,060	737,280
All Other Unallocated							
Current Expenditures	69,889	----	297,616	500,293	599,907	37,502	405,513
Capital Outlay	----	186,392	96,961	176,374	3,632	----	20,053
Total Debt Service	1,735,529	2,209,584	3,464,939	4,231,593	4,112,650	3,981,983	2,777,266
Capital Outlay for Enterprise Funds							
Total Current Expenditures	7,825,747	3,989,340	4,369,804	6,930,020	5,579,691	5,518,181	10,585,677
Total Capital Outlay	1,740,378	8,146,014	5,242,829	6,743,257	2,177,993	4,864,660	4,300,933
Debt Service	1,665,720	2,023,192	2,060,962	2,554,921	2,103,113	2,536,421	1,339,420
Total Expenditures	11,231,845	14,158,546	11,673,595	16,228,198	9,860,797	12,919,262	16,226,030
Other Financing Uses							
Debt Redemption - Refunded	6,515,000	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	27,466	----	----
Transfers To							
Enterprise Funds	64,748	----	----	396,922	43,618	45,000	8,350
Governmental Funds	9,050,530	1,698,170	748,153	721,063	603,301	890,092	1,740,713
Total Expenditures and Other Uses	26,862,123	15,856,716	12,421,748	17,346,183	10,535,182	13,854,354	17,975,093

Classification of Revenues - 1994

Name of City	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW	NEW ULM	NORTHFIELD	NORTH MANKATO
GOVERNMENTAL FUNDS							
Class of City	3	3	3	3	3	3	3
Population (1994 Estimate)	16,536	12,174	12,397	12,552	13,477	15,352	11,183
Taxable Tax Capacity	14,539,485	5,190,898	5,938,563	6,326,696	4,814,166	6,007,502	4,813,061
1993 Net Tax Levy (Collect. in 1994)	3,453,359	2,119,859	1,440,530	1,141,903	1,526,765	1,978,691	1,345,603
Special Assessments (Collect. in 1994)	497,011	766,306	193,139	42,353	330,268	103,505	357,398
Revenues							
Property Taxes	3,846,684	2,146,963	1,445,711	1,527,663	1,585,572	2,015,251	1,347,075
Tax Increments	1,343,051	285,287	1,379,835	2,191,596	482,094	609,811	420,667
Franchise Taxes	71,866	----	43,473	266,836	91,212	75,070	6,268
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	23,353	73,164	----	63,337	52,487	34,039
Gravel Tax and Gambling Tax	----	----	----	----	----	----	14,239
Special Assessments	347,138	1,160,932	375,769	35,428	468,972	2,549,175	872,357
Licenses and Permits	263,735	219,515	115,366	157,259	125,529	334,400	132,119
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	119,237	----	----	25,000	----	----	----
Other	55,179	1,889,048	70,604	17,105	----	79,839	5,000
State Grants							
Local Government Aid	794,284	1,325,264	1,375,053	596,874	2,466,919	1,414,747	1,508,744
HACA (Homestead Credit)	967,896	969,569	549,350	376,737	699,318	735,094	622,807
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	93,765	167,514	370,169	52,490	342,764	605,201	89,605
Other	945,753	396,492	389,425	129,033	196,006	217,551	49,075
County Grants							
Highways	----	----	----	200	----	7,899	----
Other	7,890	51,500	140,094	23,056	10,500	----	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	31,144	188,209	17,854	32,103	20,000	----
Total Intergovernmental Revenues	2,984,004	4,830,531	3,082,904	1,238,349	3,747,610	3,080,331	2,275,231
Department Fees and Service Charges							
General Government	372,982	152,837	----	183,213	7,202	61,476	40,069
Public Safety	17,277	141,057	336,775	----	10,555	11,711	9,465
Streets and Highways	1,115	237,121	----	----	2,624	13,074	3,041
Sanitation (Refuse Collection)	----	----	----	----	----	----	975
Libraries	----	----	----	----	3,471	72,276	----
Parks and Recreation	----	321,963	264,373	179,492	269,511	----	51,579
Airport	----	39,151	76,247	----	34,011	----	----
Transit	----	----	72,656	----	----	27,326	----
Cemetery	----	32,022	----	----	13,564	----	----
Other Service Charges	52,571	191,834	166,430	133,768	485,531	195,785	140,244
Total Fees and Service Charges	443,945	1,115,985	916,481	496,473	826,469	381,648	245,373
Fines and Forfeits							
Miscellaneous Revenues	113,719	48,224	108,477	47,168	68,618	70,407	20,510
Miscellaneous Revenues							
Interest Earnings	586,464	280,037	303,856	582,167	500,583	436,437	206,450
All Other Revenues	501,790	490,283	579,175	81,939	309,701	859,235	709,585
Total Revenues	10,502,396	10,601,110	8,424,211	6,624,878	8,269,697	10,464,252	6,283,913
Other Financing Sources							
Borrowing							
Bonded Debt	----	3,431,897	336,396	4,935,710	1,554,287	2,971,924	2,826,398
Other Long-Term Debt	----	37,750	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	3,469,647	336,396	4,935,710	1,554,287	2,971,924	2,826,398
Other Financing Sources							
Transfers From	----	----	100,189	----	40,000	----	----
Enterprise Funds	----	770,000	1,023,378	122,500	930,823	159,525	----
Governmental Funds	1,970,355	2,673,215	557,324	1,865,950	4,529	2,286,292	407,029
Total Revenues and Other Sources	12,472,751	17,513,972	10,441,498	13,549,038	10,799,336	15,881,993	9,517,340
Type of Public Service Enterprise	W,S,R,O	W,S,R,L,H,N,E,O	W,S,L,H,N,E	W,S,O	W,S,E,O	W,S,R,L,H,N,O	W,S,R,O

Table 6
Classification of Expenditures - 1994

Name of City	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW	NEW ULM	NORTHFIELD	NORTH MANKATO
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	1,428,427	823,148	1,346,620	1,277,272	1,235,368	1,021,052	652,584
Capital Outlay	13,440	167,503	38,262	395,224	35,250	183,726	5,897
Total General Government	1,441,867	990,651	1,384,882	1,672,496	1,270,618	1,204,778	658,481
Public Safety							
Police							
Current Expenditures	2,116,223	1,386,892	1,477,535	1,018,903	1,087,481	1,192,700	628,443
Capital Outlay	24,884	18,442	253,111	58,103	393,227	53,741	34,260
Fire							
Current Expenditures	330,207	209,411	218,464	150,075	176,341	172,855	111,642
Capital Outlay	3,709	31,790	57,627	----	6,434	10,197	6,975
Other Protection							
Current Expenditures	247,765	112,761	8,044	31,065	----	176,726	126,486
Capital Outlay	1,327	3,889	----	----	----	----	361
Total Public Safety	2,724,115	1,763,185	2,014,781	1,258,146	1,663,483	1,606,219	908,167
Streets and Highways							
Maintenance	950,209	814,906	1,172,710	307,792	931,783	668,764	914,129
Lighting	117,451	57,697	----	----	95,885	121,664	126,364
Construction	2,392,778	3,462,123	1,200,944	145,367	1,670,475	2,739,878	2,368,585
Other Capital Outlay	7,437	89,383	171,427	2,529	2,965	1,479,573	114,017
Total Streets and Highways	3,467,875	4,424,109	2,545,081	455,688	2,701,108	5,009,879	3,523,095
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	----	----	21,482	----	----	----
Capital Outlay	----	----	----	1,825	----	----	----
Total Sanitation	----	----	----	23,307	----	----	----
Health							
Current Expenditures	51,544	----	----	----	----	5,500	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	51,544	----	----	----	----	5,500	----
Culture and Recreation							
Libraries							
Current Expenditures	----	90,099	572,930	----	455,774	446,255	138,758
Capital Outlay	----	2,440	12,957	----	26,424	11,636	----
Parks and Recreation							
Current Expenditures	655,241	1,182,834	1,154,949	613,930	1,013,489	472,880	463,349
Capital Outlay	13,565	106,339	127,568	76,584	170,774	72,848	84,897
Total Culture and Recreation	668,806	1,381,712	1,868,404	690,514	1,666,461	1,003,619	687,004
Housing and Economic Development							
Current Expenditures	625,900	490,378	----	----	698,315	344,700	28,128
Capital Outlay	----	731,211	----	----	1,200,795	174,434	1,448,707
Airport							
Current Expenditures	----	64,740	107,908	----	58,995	----	----
Capital Outlay	----	1,576,504	130,700	----	72,264	----	----
Transit							
Current Expenditures	----	119,516	144,178	----	----	162,343	32,000
Capital Outlay	----	422	77,273	----	----	84,427	101
Debt Service							
Principal Payments	811,100	1,789,993	1,110,000	529,082	1,160,237	1,825,199	2,980,000
Interest and Fiscal Charges	563,189	747,277	602,425	992,943	851,688	688,676	598,955
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	293,048	----	----	----	107,035	----
All Other Unallocated							
Current Expenditures	246,388	159,190	----	----	230,417	122,410	105,855
Capital Outlay	----	151,042	----	----	35,516	320,408	13,872
Capital Outlay for Enterprise Funds	2,316,360	----	----	----	14,499	22,281	----
Total Current Expenditures	6,769,355	5,804,620	6,203,338	3,420,519	5,983,848	5,014,884	3,327,738
Total Capital Outlay	4,773,500	6,341,088	2,069,869	679,632	3,628,623	5,153,149	4,077,672
Debt Service	1,374,289	2,537,270	1,712,425	1,522,025	2,011,925	2,513,875	3,578,955
Total Expenditures	12,917,144	14,682,978	9,985,632	5,622,176	11,624,396	12,681,908	10,984,365
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	1,018,210	----
Other Financing Uses	----	----	684,686	212,971	----	----	----
Transfers To							
Enterprise Funds	----	----	----	----	----	----	522,020
Governmental Funds	1,970,355	2,673,215	257,896	1,865,950	4,529	2,286,292	407,029
Total Expenditures and Other Uses	14,887,499	17,356,193	10,928,214	7,701,097	11,628,925	15,986,410	11,913,414

**Table 5
Classification of Revenues - 1994**

Name of City	NORTH ST. PAUL	OAKDALE	OWATONNA	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE
GOVERNMENTAL FUNDS							
Class of City	3	3	3	3	3	3	3
Population (1994 Estimate)	12,809	22,933	20,280	12,559	14,907	15,645	14,255
Taxable Tax Capacity	7,077,325	11,244,380	9,420,866	7,605,337	7,010,941	30,460,084	7,540,502
1993 Net Tax Levy (Collect. in 1994)	724,620	2,001,321	2,268,878	2,311,587	980,704	8,443,391	1,245,864
Special Assessments (Collect. in 1994)	380,182	957,568	----	632,881	387,327	390,031	155,697
Revenues							
Property Taxes	1,011,073	2,661,044	2,303,740	2,797,164	1,349,074	8,607,183	1,836,517
Tax Increments	94,446	1,248,379	962,913	39,603	1,005,067	934,738	1,550,778
Franchise Taxes	----	----	93,581	45,125	----	58,793	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	73,916	----	----	----	----
Gravel Tax and Gambling Tax	----	3,353	----	----	----	----	----
Special Assessments	550,982	1,253,098	1,065,633	1,245,321	854,062	691,643	110,521
Licenses and Permits	104,496	518,029	215,885	289,025	264,081	314,998	127,210
Intergovernmental Revenues							
Federal Grants	----	----	----	----	----	----	----
Community Development Block Grants	----	----	49,384	----	18,127	----	79,868
Other	----	44,974	1,198,156	1,810	4,373	----	----
State Grants	----	----	----	----	----	----	----
Local Government Aid	700,420	603,897	2,765,743	27,231	294,485	37,862	1,517,058
HACA (Homestead Credit)	267,942	968,224	1,189,142	839,911	516,238	1,206,389	902,352
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	111,355	498,671	211,286	832,856	175,000	511,747	24,263
Other	82,882	157,072	696,184	123,364	59,841	143,605	109,513
County Grants	----	----	----	----	----	----	----
Highways	15,573	----	30,162	----	----	----	----
Other	----	83,116	145,523	4,905	42,115	96,762	4,500
Local Units Grants	----	----	----	----	----	----	----
Highways	----	----	----	----	----	----	100,895
Other	----	----	----	192,000	194	20,205	207,645
Total Intergovernmental Revenues	1,178,172	2,355,954	6,285,580	2,022,077	1,110,373	2,016,570	2,946,094
Department Fees and Service Charges							
General Government	2,652	668,248	238,919	242,114	138,038	73,067	8,282
Public Safety	----	20,501	64,715	158,294	4,082	16,037	25,433
Streets and Highways	13,798	----	159,062	----	69,132	57,747	----
Sanitation (Refuse Collection)	----	----	1,821	----	414	----	----
Libraries	----	----	----	----	----	24,124	----
Parks and Recreation	157,795	221,027	881,807	295,150	80,842	21,035	245,457
Airport	----	----	----	----	----	----	----
Transit	----	----	----	----	----	25,511	----
Cemetery	----	----	----	----	----	43,586	----
Other Service Charges	251,481	383,730	----	----	6,260	141,221	8,210
Total Fees and Service Charges	425,726	1,293,506	1,346,324	695,558	298,768	402,328	287,382
Fines and Forfeits	38,979	125,038	126,678	46,353	44,038	89,340	173,563
Miscellaneous Revenues	----	----	----	----	----	----	----
Interest Earnings	140,541	1,254,413	897,898	303,367	749,269	651,712	710,157
All Other Revenues	151,890	177,085	917,283	1,092,298	691,600	488,206	711,899
Total Revenues	3,696,305	10,889,899	14,289,431	8,575,891	6,366,332	14,255,511	8,454,121
Other Financing Sources							
Borrowing	----	----	----	----	----	----	----
Bonded Debt	----	1,505,579	5,245,000	783,770	----	----	594,464
Other Long-Term Debt	----	223,200	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	1,728,779	5,245,000	783,770	----	----	594,464
Other Financing Sources	----	11,446	----	----	----	----	----
Transfers From	----	----	----	----	----	----	----
Enterprise Funds	----	348,262	462,001	264,660	5,500	215,456	228,000
Governmental Funds	244,755	1,462,589	4,476,004	807,213	2,407,684	2,921,335	563,271
Total Revenues and Other Sources	3,941,060	14,440,975	24,472,436	10,431,534	8,779,516	17,392,302	9,839,856
Type of Public Service Enterprise	W,S,E,O	W,S,O	W,S,E,O	W,S,O	W,S,O	W,S,R,O	W,S,R,L,O

Table 6
Classification of Expenditures - 1994

Name of City	NORTH ST. PAUL	OAKDALE	OWATONNA	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	336,819	1,789,203	756,657	1,048,714	732,512	944,445	850,465
Capital Outlay	2,346	284,934	189,677	20,591	5,244	124,110	129,011
Total General Government	339,165	2,074,137	946,334	1,069,305	737,756	1,068,555	979,476
Public Safety							
Police							
Current Expenditures	980,034	1,522,762	1,729,011	1,181,872	709,000	1,829,807	1,593,033
Capital Outlay	16,322	53,756	83,566	65,300	3,532	33,182	44,072
Fire							
Current Expenditures	161,821	342,282	578,491	196,111	78,017	1,109,997	138,103
Capital Outlay	3,972	----	282,061	11,065	67,819	101,423	25,387
Other Protection							
Current Expenditures	14,711	201,726	231,913	227,567	125,710	218,286	225,353
Capital Outlay	1,698	433	----	466	415	891	35,840
Total Public Safety	1,178,558	2,120,959	2,905,042	1,682,381	984,493	3,293,586	2,061,788
Streets and Highway							
Maintenance	466,428	399,407	1,655,406	581,925	410,386	1,892,149	548,613
Lighting	27,000	----	----	----	----	162,141	72,278
Construction	49,163	2,511,949	3,644,701	3,330,898	765,703	729,230	531,699
Other Capital Outlay	62,445	1,193	331,489	5,316	66,811	228,583	25,211
Total Streets and Highways	605,036	2,912,549	5,631,596	3,918,139	1,242,900	3,012,103	1,177,801
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	41,222	----	56,840	----	68,877	125,574	----
Capital Outlay	2,150	----	----	----	----	----	----
Total Sanitation	43,372	----	56,840	----	68,877	125,574	----
Health							
Current Expenditures	----	----	----	----	----	162,042	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	162,042	----
Culture and Recreation							
Libraries							
Current Expenditures	----	----	683,508	9,994	----	588,647	----
Capital Outlay	----	----	10,060	----	----	99,334	----
Parks and Recreation							
Current Expenditures	490,118	523,703	1,750,086	678,296	215,485	797,012	1,148,697
Capital Outlay	94,507	1,343	137,976	83,660	141,439	232,172	264,522
Total Culture and Recreation	584,625	525,046	2,581,630	771,950	356,924	1,717,165	1,413,219
Housing and Economic Development							
Current Expenditures	----	43,066	329,731	44,765	62,751	522,597	854,238
Capital Outlay	824,366	----	235,340	----	937,641	635,814	2,745
Airport							
Current Expenditures	----	----	58,001	----	----	121,296	----
Capital Outlay	----	----	1,903,310	----	----	75,461	----
Transit							
Current Expenditures	----	----	----	----	----	140,480	----
Capital Outlay	----	----	275	----	----	11,455	----
Debt Service							
Principal Payments	375,000	2,824,335	8,545,000	2,116,761	450,000	958,299	250,000
Interest and Fiscal Charges	186,569	1,628,130	681,174	807,648	411,320	835,497	530,381
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	35,000	----	441,010	----	----	----	----
All Other Unallocated	----	----	----	----	----	----	----
Current Expenditures	15,687	201,706	86,103	174,335	461,216	413,719	22,500
Capital Outlay	----	----	----	402,148	10,272	13,348	----
Capital Outlay for Enterprise Funds	----	----	----	----	----	----	----
Total Current Expenditures	2,568,840	5,023,855	8,356,757	4,143,579	2,863,954	9,028,192	5,453,280
Total Capital Outlay	1,056,969	2,853,608	6,818,455	3,919,444	1,998,876	2,285,003	1,058,487
Debt Service	561,569	4,452,465	9,226,174	2,924,409	861,320	1,793,796	780,381
Total Expenditures	4,187,378	12,329,928	24,401,386	10,987,432	5,724,150	13,106,991	7,292,148
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	2,745,000
Other Financing Uses	----	----	----	----	----	41,699	----
Transfers To							
Enterprise Funds	----	----	----	5,922	----	501,591	----
Governmental Funds	244,755	1,462,589	4,476,004	807,213	2,407,684	2,921,335	563,271
Total Expenditures and Other Uses	4,432,133	13,792,517	28,877,390	11,800,567	8,131,834	16,571,616	10,600,419

**Table 5
Classification of Revenues - 1994**

Name of City	SHAKOPEE	STILLWATER	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON
GOVERNMENTAL FUNDS							
Class of City	3	3	3	3	3	3	4
Population (1994 Estimate)	13,041	15,350	11,968	19,332	18,544	531,053	2,816
Taxable Tax Capacity	10,447,568	9,376,043	8,035,363	14,296,349	8,052,125	298,685,385	2,797,291
1993 Net Tax Levy (Collect. in 1994)	2,488,825	2,272,581	1,017,366	2,625,610	1,891,365	67,973,772	528,301
Special Assessments (Collect. in 1994)	550,028	920,997	337,168	438,292	745,763	15,696,366	6,113
Revenues							
Property Taxes	2,879,027	2,747,680	1,209,054	3,111,531	1,540,942	75,888,335	552,062
Tax Increments	6,376,921	1,024,010	1,717,327	----	407,550	39,911,089	----
Franchise Taxes	40,680	----	----	459,820	----	2,705,296	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	99,384	----	----	----	88,385	709,820	----
Gravel Tax and Gambling Tax	15,808	2,640	----	3,437	----	124,908	3,443
Special Assessments	1,328,208	3,316,426	1,050,584	808,599	1,281,093	37,981,606	6,496
Licenses and Permits	370,312	208,845	356,252	254,405	236,036	9,362,915	59,355
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	----	----	----	15,126	1,748,241	----
Other	----	----	----	----	----	5,538,998	18,027
State Grants							
Local Government Aid	158,842	778,969	905	1,089,827	2,211,426	47,027,601	----
HACA (Homestead Credit)	455,685	994,566	381,811	987,245	686,502	25,502,252	115,591
Taconite Relief and Aids	----	----	----	----	----	1,901,025	----
Highways	503,257	347,529	218,417	244,061	1,015,445	15,666,094	----
Other	398,852	157,422	54,302	197,094	309,853	12,409,468	16,945
County Grants							
Highways	----	1,444	----	29,583	----	122,924	----
Other	----	78,678	----	22,262	6,388	1,592,671	22,092
Local Units Grants							
Highways	----	----	----	----	----	100,895	----
Other	----	17,619	----	----	----	1,960,664	----
Total Intergovernmental Revenues	1,516,636	2,376,227	655,435	2,570,072	4,244,740	113,570,833	172,655
Department Fees and Service Charges							
General Government	180,614	----	17,594	35,109	13,463	5,021,695	3,865
Public Safety	51,050	178,253	11,950	277,159	59,114	3,776,930	----
Streets and Highways	393,675	----	60,635	----	10,928	1,598,998	----
Sanitation (Refuse Collection)	----	----	----	----	----	110,474	----
Libraries	----	6,715	----	----	----	198,453	----
Parks and Recreation	200,363	----	----	90,652	283,640	5,652,706	12,500
Airport	----	----	----	----	----	333,568	----
Transit	58,489	----	----	----	26,614	420,708	----
Cemetery	----	----	----	----	----	235,466	----
Other Service Charges	----	298,483	231,443	22,105	58,727	4,351,477	----
Total Fees and Service Charges	884,191	483,451	321,622	425,025	452,486	21,700,475	16,365
Fines and Forfeits	64,914	102,689	19,331	67,229	141,984	2,903,070	6,645
Miscellaneous Revenues							
Interest Earnings	1,242,021	594,120	1,095,756	1,028,948	960,975	20,161,316	7,882
All Other Revenues	117,785	305,881	1,236,925	100,908	305,038	20,303,924	7,047
Total Revenues	14,935,887	11,161,969	7,662,286	8,829,974	9,659,229	345,323,587	831,950
Other Financing Sources							
Borrowing							
Bonded Debt	----	7,439,503	1,740,000	3,387,334	1,805,000	82,692,900	----
Other Long-Term Debt	----	----	651,243	115,000	----	3,937,024	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	7,439,503	2,391,243	3,502,334	1,805,000	86,629,924	----
Other Financing Sources	126,083	635,000	----	26,512	----	1,351,129	----
Transfers From							
Enterprise Funds	664,930	17,151	63,750	72,253	1,579,326	15,205,102	----
Governmental Funds	1,092,296	2,622,797	997,712	285,652	1,018,113	67,074,032	----
Total Revenues and Other Sources	16,819,196	21,876,420	11,114,991	12,716,725	14,061,668	515,583,774	831,950
Type of Public Service Enterprise	W,S,R,E,O	W,S,R,O	W,S,O	W,S,O	W,S,H,N,E,O		

Table 6
Classification of Expenditures - 1994

Name of City	SHAKOPEE	STILLWATER	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	1,250,934	886,782	721,875	873,802	1,158,834	34,388,425	303,842
Capital Outlay	18,511	16,575	4,567	44,027	50,151	4,023,233	5,988
Total General Government	1,269,445	903,357	726,442	917,829	1,208,985	38,411,658	309,830
Public Safety							
Police							
Current Expenditures	1,355,637	1,245,956	372,603	1,569,326	1,794,216	47,392,736	51,428
Capital Outlay	38,431	73,790	----	98,393	83,740	2,151,487	----
Fire							
Current Expenditures	223,209	643,043	415,804	1,194,958	395,346	15,653,556	120,987
Capital Outlay	597,270	36,315	7,529	32,127	18,474	2,616,346	----
Other Protection							
Current Expenditures	175,343	306,558	106,870	361,494	135,481	5,162,976	23,247
Capital Outlay	----	20,937	958	----	5,363	146,980	----
Total Public Safety	2,389,890	2,326,599	903,764	3,256,298	2,432,620	73,124,081	195,662
Streets and Highways							
Maintenance	860,100	745,163	359,573	1,149,969	1,615,656	30,349,658	122,256
Lighting	45,831	143,806	40,730	88,396	----	2,300,196	1,641
Construction	619,441	8,023,542	3,492,414	1,549,097	2,163,638	76,891,890	----
Other Capital Outlay	111,747	54,722	----	143,304	91,279	4,964,526	9,000
Total Streets and Highways	1,637,119	8,967,233	3,892,717	2,930,766	3,870,573	114,506,270	132,897
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	----	18,065	47,453	31,800	----	960,562	25,375
Capital Outlay	----	----	6,210	3,901	----	44,218	----
Total Sanitation	----	18,065	53,663	35,701	----	1,004,780	25,375
Health							
Current Expenditures	----	----	----	----	----	448,153	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	448,153	----
Culture and Recreation							
Libraries							
Current Expenditures	22,327	536,798	----	----	135,592	6,790,292	----
Capital Outlay	----	8,015	----	----	----	3,895,951	----
Parks and Recreation							
Current Expenditures	611,692	343,808	195,164	493,030	907,135	25,080,591	3,506
Capital Outlay	82,009	81,668	94,704	68,430	153,628	4,172,694	4,033
Total Culture and Recreation	716,028	970,289	289,868	561,460	1,196,355	39,939,528	7,539
Housing and Economic Development							
Current Expenditures	133,837	----	----	13,839	26,741	13,838,117	----
Capital Outlay	16,906	----	----	----	----	21,339,945	----
Airport							
Current Expenditures	----	----	----	----	----	1,430,454	----
Capital Outlay	----	----	----	----	----	4,800,836	----
Transit							
Current Expenditures	347,370	----	----	----	77,669	1,830,460	----
Capital Outlay	----	----	----	----	----	256,135	----
Debt Service							
Principal Payments	2,860,000	5,115,151	3,080,249	524,000	1,690,000	67,805,261	----
Interest and Fiscal Charges	1,025,462	1,195,869	1,034,772	723,476	814,225	30,106,385	1,500
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	66,070	59,707	91,124	----	2,638,135	----
All Other Unallocated							
Current Expenditures	29,150	5,817	161,070	81,621	1,920,504	14,701,153	64,974
Capital Outlay	----	----	381,960	----	----	2,568,719	----
Capital Outlay for Enterprise Funds	2,410,793	----	----	567,629	----	11,629,245	----
Total Current Expenditures	5,055,430	4,941,866	2,480,849	5,949,359	8,167,174	202,965,464	717,256
Total Capital Outlay	3,895,108	8,315,564	3,988,342	2,506,908	2,566,273	139,502,205	19,021
Debt Service	3,885,462	6,311,020	4,115,021	1,247,476	2,504,225	97,911,646	1,500
Total Expenditures	12,836,000	19,568,450	10,584,212	9,703,743	13,237,672	440,379,315	737,777
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	10,278,210	----
Other Financing Uses	----	----	18,881	----	----	1,107,282	----
Transfers To							
Enterprise Funds	----	190,178	----	----	57,047	3,015,727	----
Governmental Funds	1,092,296	2,622,797	997,712	285,652	1,018,113	66,774,604	----
Total Expenditures and Other Uses	13,928,296	22,381,425	11,600,805	9,989,395	14,312,832	521,555,138	737,777

Classification of Revenues - 1994

Name of City	ALEXANDRIA	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	8,251	9,426	4,261	3,225	3,240	3,224	3,637
Taxable Tax Capacity	5,535,169	9,845,380	3,041,514	2,827,211	1,527,392	573,019	1,496,681
1993 Net Tax Levy (Collect. in 1994)	1,335,717	1,534,327	764,490	1,036,058	306,933	186,059	398,236
Special Assessments (Collect. in 1994)	104,221	261,006	442,342	64,822	143,567	4,853	197,216
Revenues							
Property Taxes	1,435,890	1,591,896	776,649	1,193,414	433,783	197,368	414,783
Tax Increments	171,318	61,390	356,076	7,597	-----	226,530	251,397
Franchise Taxes	33,516	-----	1,480	-----	-----	10,614	-----
Sales Taxes	-----	-----	-----	-----	-----	-----	-----
Hotel/Motel Taxes	-----	-----	-----	-----	-----	-----	-----
Gravel Tax and Gambling Tax	-----	-----	-----	1,840	-----	-----	-----
Special Assessments	106,531	341,205	770,030	90,539	275,663	15,204	294,263
Licenses and Permits	88,074	185,660	76,495	62,968	27,614	17,561	69,954
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	-----	-----	-----	-----	-----	-----	-----
Other	62,509	-----	380,353	-----	-----	17,750	-----
State Grants							
Local Government Aid	1,139,233	-----	122,852	29,511	274,833	783,002	254,317
HACA (Homestead Credit)	388,743	102,439	203,598	165,609	156,066	108,789	184,092
Taconite Relief and Aids	-----	-----	-----	-----	-----	-----	-----
Highways	279,752	48,483	-----	-----	-----	-----	-----
Other	252,927	111,150	37,651	77,072	23,341	131,563	38,602
County Grants							
Highways	-----	2,274	11,289	-----	-----	-----	-----
Other	-----	-----	70,589	8,364	-----	-----	-----
Local Units Grants							
Highways	-----	-----	-----	-----	-----	-----	-----
Other	-----	-----	-----	8,232	-----	-----	-----
Total Intergovernmental Revenues	2,123,164	264,346	826,332	288,788	454,240	1,041,104	477,011
Department Fees and Service Charges							
General Government	-----	1,834	-----	951	18,016	-----	800
Public Safety	176,792	-----	-----	65,937	5,902	39,759	68,122
Streets and Highways	-----	-----	-----	-----	9,093	-----	-----
Sanitation (Refuse Collection)	-----	-----	-----	-----	-----	-----	-----
Libraries	-----	-----	-----	3,379	-----	8,082	-----
Parks and Recreation	1,716	127,978	-----	1,875	32,975	42,395	28,669
Airport	28,648	-----	-----	-----	-----	2,795	-----
Transit	-----	-----	-----	-----	-----	22,380	-----
Cemetery	-----	-----	-----	6,245	-----	9,200	-----
Other Service Charges	33,983	23,783	-----	27,374	-----	-----	-----
Total Fees and Service Charges	241,139	153,595	-----	105,761	65,986	124,611	97,591
Fines and Forfeits	41,547	25,518	12,936	48,812	15,683	8,300	51,507
Miscellaneous Revenues							
Interest Earnings	233,112	105,075	152,252	220,724	37,875	168,301	97,843
All Other Revenues	535,769	155,539	140,710	149,725	80,889	413,692	110,657
Total Revenues	5,010,060	2,884,224	3,112,960	2,170,168	1,391,733	2,223,285	1,865,006
Other Financing Sources							
Borrowing							
Bonded Debt	-----	-----	700,000	-----	502,808	-----	-----
Other Long-Term Debt	-----	-----	-----	-----	485,000	-----	-----
Short-Term Debt	-----	-----	-----	-----	-----	-----	-----
Total Borrowing	-----	-----	700,000	-----	987,808	-----	-----
Other Financing Sources							
Transfers From	-----	-----	-----	15,100	-----	-----	-----
Enterprise Funds	150,000	84,473	148,548	19,823	18,000	108,844	72,000
Governmental Funds	1,572,227	168,721	787,383	254,000	173,365	1,162,048	-----
Total Revenues and Other Sources	6,732,287	3,137,418	4,748,891	2,459,091	2,570,906	3,494,177	1,937,006
Type of Public Service Enterprise	W,L,E,O	W,S,O	W,S	W,S	W,S,O	W,S,R,L,E,O	W,S,L

Table 6
Classification of Expenditures - 1994

Name of City	ALEXANDRIA	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	778,725	444,660	299,295	346,703	216,739	328,861	253,142
Capital Outlay	28,959	15,756	16,398	-----	-----	1,883	206,431
Total General Government	807,684	460,416	315,693	346,703	216,739	330,744	459,573
Public Safety							
Police							
Current Expenditures	922,407	468,364	276,727	325,162	225,923	236,483	302,218
Capital Outlay	47,414	-----	29,678	3,652	-----	28,908	4,188
Fire							
Current Expenditures	230,921	260,901	51,833	88,281	36,932	80,715	136,287
Capital Outlay	609,202	-----	-----	-----	-----	4,946	47,045
Other Protection							
Current Expenditures	115,906	83,073	36,385	-----	3,418	13,773	66,570
Capital Outlay	4,935	-----	-----	-----	-----	-----	-----
Total Public Safety	1,930,785	812,338	394,623	417,095	266,273	364,825	556,308
Streets and Highways							
Maintenance	447,115	228,451	146,935	124,298	145,672	314,901	230,976
Lighting	28,728	12,275	-----	20,502	32,645	11,790	-----
Construction	893,055	232,080	636,112	104,336	601,969	51,739	26,482
Other Capital Outlay	83,314	1,634	24,181	4,022	-----	25,985	71,579
Total Streets and Highways	1,452,212	474,440	807,228	253,158	780,286	404,415	329,037
Sanitation							
Refuse Collection & Disposal - Current Exp.	-----	-----	-----	-----	-----	-----	-----
Other Sanitation - Current Expenditures	215,424	-----	-----	-----	-----	-----	-----
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Sanitation	215,424	-----	-----	-----	-----	-----	-----
Health							
Current Expenditures	-----	-----	-----	-----	-----	8,287	-----
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Health	-----	-----	-----	-----	-----	8,287	-----
Culture and Recreation							
Libraries							
Current Expenditures	99,209	-----	-----	192,404	5,221	36,674	14,400
Capital Outlay	-----	-----	-----	10,774	-----	19,057	-----
Parks and Recreation							
Current Expenditures	282,237	341,781	67,369	58,613	107,284	228,972	26,916
Capital Outlay	22,552	39,308	29,417	576	-----	48,540	4,413
Total Culture and Recreation	403,998	381,089	96,786	262,367	112,505	333,243	45,729
Housing and Economic Development							
Current Expenditures	-----	-----	-----	-----	57,400	104,052	34,527
Capital Outlay	-----	-----	598,557	-----	-----	5,000	-----
Airport							
Current Expenditures	111,350	-----	-----	-----	-----	29,203	-----
Capital Outlay	67,001	-----	-----	-----	-----	16,224	-----
Transit							
Current Expenditures	-----	-----	-----	-----	-----	92,034	-----
Capital Outlay	-----	-----	-----	-----	-----	41,503	-----
Debt Service							
Principal Payments	86,000	-----	724,376	205,500	175,000	230,000	270,000
Interest and Fiscal Charges	98,900	-----	475,164	382,645	138,308	215,413	272,339
Unallocated Pension Contributions	-----	-----	-----	-----	-----	-----	-----
Unallocated Insurance	-----	-----	-----	-----	-----	-----	-----
All Other Unallocated							
Current Expenditures	328,687	-----	-----	3,413	43,235	18,986	55,414
Capital Outlay	83,853	-----	31,257	-----	-----	-----	-----
Capital Outlay for Enterprise Funds	-----	-----	719,302	3,297	88,052	-----	-----
Total Current Expenditures	3,560,709	1,839,505	878,544	1,159,376	874,469	1,504,731	1,120,450
Total Capital Outlay	1,840,285	288,778	2,084,902	126,657	690,021	243,785	360,138
Debt Service	184,900	-----	1,199,540	588,145	313,308	445,413	542,339
Total Expenditures	5,585,894	2,128,283	4,162,986	1,874,178	1,877,798	2,193,929	2,022,927
Other Financing Uses							
Debt Redemption - Refunded	-----	-----	-----	-----	-----	-----	-----
Other Financing Uses	-----	-----	-----	-----	-----	-----	-----
Transfers To							
Enterprise Funds	-----	-----	-----	-----	-----	6,000	-----
Governmental Funds	1,572,227	168,721	787,383	254,000	173,365	1,162,048	-----
Total Expenditures and Other Uses	7,158,121	2,297,004	4,950,369	2,128,178	2,051,163	3,361,977	2,022,927

**Table 5
Classification of Revenues - 1994**

Name of City	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS	CHISHOLM
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	3,722	3,710	7,722	2,922	5,222	3,460	5,220
Taxable Tax Capacity	1,209,397	822,012	2,735,754	785,020	2,650,997	1,754,334	1,011,417
1993 Net Tax Levy (Collect. in 1994)	579,942	237,719	604,027	235,530	1,096,188	714,856	781,251
Special Assessments (Collect. in 1994)	232,661	193,329	111,029	60,360	171,142	212,195	13,076
Revenues							
Property Taxes	595,348	219,662	567,255	236,980	1,108,719	722,396	589,785
Tax Increments	127,167	19,585	1,175,721	15,088	290,008	337,350	----
Franchise Taxes	10,435	8,410	----	7,844	8,503	----	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	----	----	----
Gravel Tax and Drubbling Tax	----	----	----	----	----	----	----
Special Assessments	297,709	247,062	555,200	34,108	406,937	285,262	12,584
Licenses and Permits	17,214	13,569	180,999	10,787	162,639	17,651	41,813
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	----	----	242,943	----	----	----
Other	15,121	8,382	----	----	----	----	632
State Grants							
Local Government Aid	634,559	981,449	538,801	440,369	327,276	361,609	1,446,257
HACA (Homestead Credit)	339,479	134,703	228,945	124,171	238,011	281,772	536,491
Taconite Relief and Aids	----	----	----	----	----	----	702,363
Highways	----	1,243	145,657	----	262,974	----	341,479
Other	160,235	202,594	111,743	27,692	73,126	61,085	97,904
County Grants							
Highways	----	----	83,628	----	----	----	----
Other	40,546	----	----	14,280	----	36,791	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	----	----	947	17,185
Total Intergovernmental Revenues	1,189,940	1,328,371	1,108,774	849,455	901,387	742,204	3,142,311
Department Fees and Service Charges							
General Government							
Public Safety	15,819	89,919	155,012	86,565	33,875	56,517	31,988
Streets and Highways	2,422	5,631	19,190	3,907	----	4,632	----
Sanitation (Refuse Collection)	35,341	----	295,342	60,833	450	33,866	----
Libraries	152	----	----	----	----	----	----
Parks and Recreation	16,458	24,294	18,765	29,648	----	19,052	41,240
Airport	----	----	20,175	----	4,025	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	20,215
Other Service Charges	294	47,634	714,727	----	----	299,364	2,848
Total Fees and Service Charges	70,486	167,478	1,251,131	184,244	40,973	487,349	120,763
Fines and Forfeits							
	10,931	24,707	35,171	4,991	41,865	34,960	13,772
Miscellaneous Revenues							
Interest Earnings	147,212	63,151	193,039	22,649	285,753	166,555	15,332
All Other Revenues	549,746	109,284	385,187	38,099	235,957	171,337	34,878
Total Revenues	3,016,188	2,201,279	5,452,477	1,404,245	3,482,741	2,965,064	3,971,238
Other Financing Sources							
Borrowing							
Bonded Debt	508,688	469,880	1,367,695	----	3,109,423	1,510,771	----
Other Long-Term Debt	----	----	----	100,000	2,370,701	----	20,577
Short-Term Debt	----	----	----	----	----	----	100,000
Total Borrowing	508,688	469,880	1,367,695	100,000	5,480,124	1,510,771	120,577
Other Financing Sources							
Transfers From							
Enterprise Funds	----	138,853	582,257	205,000	816,277	----	----
Governmental Funds	628,551	237,054	761,492	985	376,174	293,334	19,829
Total Revenues and Other Sources	4,153,427	3,047,066	8,163,921	1,710,230	10,227,546	4,769,169	4,111,644
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	W,S,R,O

Table 6
Classification of Expenditures - 1994

Name of City	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS	CHISHOLM
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	259,088	327,942	342,116	247,393	265,116	254,827	405,135
Capital Outlay	16,016	1,165	72,930	----	232,210	11,156	5,893
Total General Government	275,104	329,107	415,046	247,393	497,326	265,983	411,028
Public Safety							
Police							
Current Expenditures	289,712	492,836	590,281	261,094	455,360	388,902	737,402
Capital Outlay	3,300	22,215	42,187	6,204	484	3,142	20,828
Fire							
Current Expenditures	50,303	63,428	126,153	37,843	99,297	71,460	269,613
Capital Outlay	170,648	----	48,561	7,466	403,767	10,458	8,281
Other Protection							
Current Expenditures	----	4,178	85,889	4,228	96,628	4,472	5,043
Capital Outlay	----	----	----	----	----	----	----
Total Public Safety	513,963	582,657	893,071	316,835	1,055,536	478,434	1,041,167
Streets and Highways							
Maintenance	267,959	310,216	262,040	215,218	297,513	294,128	432,842
Lighting	31,121	20,046	46,612	17,781	49,128	39,502	58,859
Construction	490,301	798,990	590,413	----	1,424,278	----	1,049,355
Other Capital Outlay	----	61,442	74,402	28,556	10,074	233,054	120,892
Total Streets and Highways	789,381	1,190,694	973,467	261,555	1,780,993	566,684	1,661,948
Sanitation							
Refuse Collection & Disposal - Current Exp.	2,965	----	329,493	----	10,904	----	----
Other Sanitation - Current Expenditures	41,288	----	----	72,857	----	32,146	10,016
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	44,253	----	329,493	72,857	10,904	32,146	10,016
Health							
Current Expenditures	----	----	----	----	----	----	50,000
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	----	50,000
Culture and Recreation							
Libraries							
Current Expenditures	107,434	54,506	21,315	25,277	----	117,084	154,364
Capital Outlay	----	898	635,056	3,785	----	1,029	2,829
Parks and Recreation							
Current Expenditures	148,006	247,288	210,407	151,564	45,766	195,793	262,811
Capital Outlay	3,776	34,187	142,665	9,150	55,548	1,067	17,887
Total Culture and Recreation	259,216	336,879	1,009,443	189,776	101,314	314,973	437,891
Housing and Economic Development							
Current Expenditures	162,565	82,052	582,054	306,323	13,143	183,721	274,627
Capital Outlay	----	142,950	577,920	1,355	627,536	1,190,617	32,765
Airport							
Current Expenditures	23,820	----	20,082	----	31,380	----	93,211
Capital Outlay	71,830	----	1,574	----	4,648	----	----
Transit							
Current Expenditures	----	----	----	----	----	----	6,300
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	455,333	173,062	1,780,000	327,964	1,359,144	675,000	153,426
Interest and Fiscal Charges	758,370	92,049	955,723	81,922	1,085,811	454,507	53,777
Unallocated Pension Contributions	----	----	----	----	98,795	----	----
Unallocated Insurance	----	24,936	----	----	84,398	29,953	118,121
All Other Unallocated							
Current Expenditures	----	166,092	110,647	6,340	55,550	71,229	145,292
Capital Outlay	----	----	----	----	78,941	28,354	8,666
Capital Outlay for Enterprise Funds							
Total Current Expenditures	1,384,261	1,793,520	2,727,089	1,345,918	1,602,978	1,683,217	3,023,636
Total Capital Outlay	755,871	1,061,847	2,529,597	56,516	5,430,196	1,709,471	1,267,396
Debt Service	1,213,703	265,111	2,735,723	409,886	2,444,955	1,129,507	207,203
Total Expenditures	3,353,835	3,120,478	7,992,409	1,812,320	9,478,129	4,522,195	4,498,235
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	20,245	----
Transfers To							
Enterprise Funds	----	----	95,000	----	----	----	165,703
Governmental Funds	628,551	237,054	761,492	985	376,174	293,334	19,829
Total Expenditures and Other Uses	3,982,386	3,357,532	8,848,901	1,813,305	9,854,303	4,835,774	4,683,767

**Table 5
Classification of Revenues - 1994**

Name of City	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPHAVEN	DELANO	DETROIT LAKES
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	4,695	5,508	8,163	4,938	3,621	2,890	7,295
Taxable Tax Capacity	2,526,551	3,157,082	2,022,595	2,521,512	5,348,802	1,587,418	4,102,453
1993 Net Tax Levy (Collect. in 1994)	524,061	542,622	841,743	605,377	766,388	168,679	861,392
Special Assessments (Collect. in 1994)	117,939	179,964	123,860	59,197	47,629	84,907	436,631
Revenues							
Property Taxes	699,853	661,819	782,390	750,771	796,302	143,829	847,375
Tax Increments	48,572	121,910	120,087	123,601	160,564	208,335	382,821
Franchise Taxes	8,903	7,107	291,749	4,107	----	----	10,776
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	----	----	84,730
Gravel Tax and Gambling Tax	----	----	----	----	----	----	----
Special Assessments	125,657	275,220	49,025	62,131	1,830	195,848	570,346
Licenses and Permits	30,965	71,345	43,553	73,389	109,954	72,367	30,853
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	42,059	19,605	547,321	18,874	----	----	----
Other	----	----	171,600	----	----	----	----
State Grants							
Local Government Aid	249,411	25,472	1,829,439	17,892	----	355,201	1,104,492
HACA (Homestead Credit)	206,924	217,180	536,259	200,912	220,989	122,327	312,141
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	----	87,697	762,931	----	----	----	14,866
Other	28,825	67,148	330,247	47,958	44,076	33,946	229,197
County Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	43,389	----	17,588	6,030
Local Units Grants							
Highways	----	----	39,215	----	2,909	----	14,825
Other	----	----	----	----	----	----	----
Total Intergovernmental Revenues	527,219	417,102	4,217,012	329,025	267,974	529,062	1,681,551
Department Fees and Service Charges							
General Government	40,641	25,362	43,784	5,975	----	95,074	4,726
Public Safety	16,180	274	----	----	77,188	47,688	84,917
Streets and Highways	----	2,250	20,227	----	----	----	30,046
Sanitation (Refuse Collection)	----	----	202,474	----	----	158,848	----
Libraries	----	----	----	----	----	----	----
Parks and Recreation	----	30,484	163,318	1,350	----	----	11,068
Airport	----	----	49,255	----	----	----	31,388
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	----	18,375	122,533	----	105,724	8,073	----
Total Fees and Service Charges	56,821	76,745	601,591	7,325	182,912	309,683	162,145
Fines and Forfeits							
Miscellaneous Revenues	17,256	40,703	24,530	21,133	45,598	----	57,050
Miscellaneous Revenues							
Interest Earnings	65,653	40,863	85,609	14,613	193,298	176,918	305,817
All Other Revenues	89,214	60,443	169,077	17,873	38,721	256,143	427,650
Total Revenues	1,670,113	1,773,257	6,384,623	1,403,968	1,797,153	1,892,185	4,561,114
Other Financing Sources							
Borrowing							
Bonded Debt	----	300,000	525,643	287,719	----	1,559,865	----
Other Long-Term Debt	----	275,000	----	170,764	----	----	2,763,706
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	575,000	525,643	458,483	----	1,559,865	2,763,706
Other Financing Sources							
Transfers From	----	----	884	----	----	----	132,834
Enterprise Funds	87,276	----	----	----	----	61,700	622,808
Governmental Funds	152,000	143,292	1,506,022	6,042	155,000	121,471	398,000
Total Revenues and Other Sources	1,909,389	2,491,549	8,417,172	1,868,493	1,952,153	3,635,221	8,478,462
Type of Public Service Enterprise	W,S,R,O		W,S		W,S,R,O	W,S,L,E	W,S,L,E

Table 6
Classification of Expenditures - 1994

Name of City	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPHAVEN	DELANO	DETROIT LAKES
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	198,736	261,197	715,814	304,425	302,469	419,686	511,259
Capital Outlay	89,611	767,238	-----	2,060	20,895	29,831	-----
Total General Government	288,347	1,028,435	715,814	306,485	323,364	449,517	511,259
Public Safety							
Police							
Current Expenditures	470,290	229,326	761,968	154,410	415,710	101,504	651,420
Capital Outlay	-----	17,803	32,580	2,857	13,624	-----	19,053
Fire							
Current Expenditures	119,899	86,674	515,035	67,483	62,710	122,572	138,841
Capital Outlay	-----	-----	80,410	61,834	-----	90,597	180,254
Other Protection							
Current Expenditures	29,703	39,577	20,624	36,305	32,991	61,298	63,490
Capital Outlay	1,544	-----	123,223	-----	-----	-----	-----
Total Public Safety	621,436	373,380	1,533,840	322,889	525,035	375,971	1,053,058
Streets and Highways							
Maintenance	104,976	372,771	372,636	169,325	364,595	141,405	647,090
Lighting	-----	-----	97,044	17,818	20,812	15,878	31,833
Construction	-----	488,449	802,392	212,864	-----	89,268	139,774
Other Capital Outlay	1,341	2,970	-----	102,278	67,039	50,406	10,216
Total Streets and Highways	106,317	864,190	1,272,072	502,285	452,446	296,957	828,913
Sanitation							
Refuse Collection & Disposal - Current Exp.	-----	-----	157,945	-----	-----	142,731	-----
Other Sanitation - Current Expenditures	17,327	33,660	41,265	66,238	-----	-----	96,139
Capital Outlay	774	-----	-----	-----	-----	-----	12,808
Total Sanitation	18,101	33,660	199,210	66,238	-----	142,731	108,947
Health							
Current Expenditures	-----	-----	-----	-----	-----	-----	510
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Health	-----	-----	-----	-----	-----	-----	510
Culture and Recreation							
Libraries							
Current Expenditures	-----	-----	172,456	-----	-----	8,990	150,817
Capital Outlay	-----	-----	-----	-----	-----	75,258	-----
Parks and Recreation							
Current Expenditures	171,773	41,296	794,574	25,044	33,285	122,359	375,624
Capital Outlay	2,042	8,794	25,531	14,481	-----	43,415	51,854
Total Culture and Recreation	173,815	50,090	992,561	39,525	33,285	250,022	578,295
Housing and Economic Development							
Current Expenditures	-----	-----	1,331,412	-----	-----	236,806	167,197
Capital Outlay	-----	13,514	12,066	-----	-----	1,188,141	106,156
Airport							
Current Expenditures	-----	-----	79,480	-----	-----	-----	43,678
Capital Outlay	-----	-----	227,964	-----	-----	-----	281,119
Transit							
Current Expenditures	-----	-----	-----	-----	-----	-----	-----
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Debt Service							
Principal Payments	175,000	200,656	186,474	175,935	350,000	765,000	724,053
Interest and Fiscal Charges	119,925	92,557	100,683	136,925	30,370	150,967	503,392
Unallocated Pension Contributions	-----	-----	-----	-----	-----	-----	-----
Unallocated Insurance	30,457	-----	-----	44,435	67,025	24,095	-----
All Other Unallocated							
Current Expenditures	-----	22,494	1,627	36,148	33,975	-----	42,544
Capital Outlay	-----	10,725	-----	-----	38,380	-----	7,111
Capital Outlay for Enterprise Funds	-----	-----	393,187	-----	-----	-----	2,170,869
Total Current Expenditures	1,143,161	1,086,995	5,061,880	921,631	1,333,572	1,397,324	2,920,442
Total Capital Outlay	95,312	1,309,493	1,697,353	396,374	139,938	1,566,916	2,979,214
Debt Service	294,925	293,213	287,157	312,860	380,370	915,967	1,227,445
Total Expenditures	1,533,398	2,689,701	7,046,390	1,630,865	1,853,880	3,880,207	7,127,101
Other Financing Uses							
Debt Redemption - Refunded	-----	-----	-----	-----	-----	-----	-----
Other Financing Uses	-----	-----	-----	-----	-----	25,000	-----
Transfers To							
Enterprise Funds	-----	-----	-----	-----	-----	-----	-----
Governmental Funds	152,000	143,292	1,506,022	6,042	155,000	121,471	398,000
Total Expenditures and Other Uses	1,685,398	2,832,993	8,552,412	1,636,907	2,008,880	4,026,678	7,525,101

**Table 5
Classification of Revenues - 1994**

Name of City	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY	EVELETH	FALCON HEIGHTS	FARMINGTON
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	2,865	8,702	8,947	3,919	4,002	5,297	6,870
Taxable Tax Capacity	625,628	4,399,225	3,109,314	682,806	901,448	3,397,582	3,696,094
1993 Net Tax Levy (Collect. in 1994)	214,534	499,477	1,172,025	458,043	524,525	421,606	964,884
Special Assessments (Collect. in 1994)	315,141	409,379	616,762	----	1,624	86,989	369,700
Revenues							
Property Taxes	137,631	742,375	947,187	463,318	434,906	466,484	1,235,899
Tax Increments	3,498	----	31,520	----	46,080	184,701	292,303
Franchise Taxes	----	16,021	116,442	----	13,571	13,760	13,274
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	18,404	----	----	----	----
Gravel Tax and Gambling Tax	----	----	----	----	----	----	----
Special Assessments	283,014	227,869	697,888	----	2,565	91,762	1,626,695
Licenses and Permits	18,417	110,136	61,952	47,424	18,828	34,227	413,390
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	698,350	64,729	568,574	49,901	----	110,000	----
Other	----	----	937,874	4,107	----	----	----
State Grants							
Local Government Aid	415,870	91,252	1,472,811	889,828	1,085,803	182,902	351,050
HACA (Homestead Credit)	85,671	168,449	475,009	319,088	354,304	165,793	384,887
Taconite Relief and Aids	----	----	----	300,614	509,279	----	----
Highways	----	250,031	73,314	7,978	----	27,708	10,000
Other	----	17,123	922,762	289,131	59,074	48,625	118,371
County Grants							
Highways	5,711	187,091	----	----	----	----	----
Other	----	25,513	63,775	----	30,006	10,357	2,508
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	4,000	----	352,489	410,936	----	----
Total Intergovernmental Revenues	1,205,602	808,188	4,514,119	2,213,136	2,449,402	545,385	866,816
Department Fees and Service Charges							
General Government	7,219	7,442	49,434	104,197	19,259	111,529	319,451
Public Safety	52,173	4,000	26,712	53,756	109,917	29,344	64,842
Streets and Highways	----	----	3,178	104,748	90	----	----
Sanitation (Refuse Collection)	----	65,522	----	----	459,852	31,918	----
Libraries	----	----	----	----	----	----	----
Parks and Recreation	16,431	27,775	140,422	----	56,658	8,064	176,280
Airport	----	----	----	14,311	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	28,395	13,636	10,920	----	----
Other Service Charges	----	----	137,729	4,101	18,336	----	153,837
Total Fees and Service Charges	75,823	104,739	385,870	294,749	675,032	180,855	714,410
Fines and Forfeits	23,792	27,603	41,198	17,652	22,497	63,564	19,160
Miscellaneous Revenues							
Interest Earnings	34,918	56,571	81,471	46,286	53,942	280,991	155,986
All Other Revenues	81,584	12,542	227,720	101,541	148,815	32,630	278,628
Total Revenues	1,864,279	2,106,044	7,123,771	3,184,106	3,865,638	1,894,359	5,616,561
Other Financing Sources							
Borrowing							
Bonded Debt	----	640,000	321,087	1,530,000	----	----	1,965,150
Other Long-Term Debt	150,000	----	----	----	97,000	----	126,450
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	150,000	640,000	321,087	1,530,000	97,000	----	2,091,600
Other Financing Sources	----	----	----	----	67,029	----	112,326
Transfers From							
Enterprise Funds	----	----	849,081	18,335	----	2,355	100,678
Governmental Funds	12,086	198,430	93,100	305	48,484	234,063	1,001,458
Total Revenues and Other Sources	2,026,365	2,944,474	8,387,039	4,732,746	4,078,151	2,130,777	8,922,623
Type of Public Service Enterprise	W,S,R	W,S,R	W,S,R,E,O	W,S,R,E	W,S	S,O	W,S,R,L,O

**Table 6
Classification of Expenditures - 1994**

Name of City	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY	EVELETH	FALCON HEIGHTS	FARMINGTON
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	177,491	290,911	499,897	485,292	398,243	303,154	748,376
Capital Outlay	27,870	254	23,323	842	----	7,783	65,971
Total General Government	205,361	291,165	523,220	486,134	398,243	310,937	814,347
Public Safety							
Police							
Current Expenditures	166,344	115,905	1,257,397	446,700	752,110	228,921	621,917
Capital Outlay	16,748	----	42,002	3,523	----	----	50,746
Fire							
Current Expenditures	56,686	91,235	782,053	213,046	266,466	133,585	108,427
Capital Outlay	51,154	9,982	40,806	11,123	----	15,167	24,200
Other Protection							
Current Expenditures	----	57,143	87,152	2,502	----	27,746	----
Capital Outlay	----	----	1,752	----	----	----	----
Total Public Safety	290,932	274,265	2,211,162	676,894	1,018,576	405,419	805,290
Streets and Highways							
Maintenance	127,551	247,292	565,580	763,298	595,851	104,487	510,816
Lighting	29,158	----	53,236	----	39,680	22,967	43,259
Construction	16,318	811,111	466,566	269,158	364,952	20,835	2,107,755
Other Capital Outlay	153,040	38,059	52,834	65,421	----	8,068	64,924
Total Streets and Highways	326,067	1,096,462	1,138,216	1,097,877	1,000,483	156,357	2,726,754
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	50,772	----	----	478,147	----	----
Other Sanitation - Current Expenditures	----	----	41,134	----	----	49,395	----
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	----	50,772	41,134	----	478,147	49,395	----
Health							
Current Expenditures	4,456	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	4,456	----	----	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	----	----	99,635	116,034	92,397	----	----
Capital Outlay	----	----	26,751	----	----	----	----
Parks and Recreation							
Current Expenditures	54,904	30,803	846,423	29,151	353,142	103,450	399,811
Capital Outlay	6,291	55,156	47,384	159,788	----	31,652	83,779
Total Culture and Recreation	61,195	85,959	1,020,193	304,973	445,539	135,102	483,590
Housing and Economic Development							
Current Expenditures	49,639	----	1,802,096	10,126	277,578	31,292	239,970
Capital Outlay	628,018	68,729	2,644	391,188	32,339	115,460	383,321
Airport							
Current Expenditures	----	----	----	62,204	----	----	----
Capital Outlay	----	----	----	35,186	----	----	----
Transit							
Current Expenditures	1,510	----	150,704	----	----	----	----
Capital Outlay	----	----	1,698	----	----	----	----
Debt Service							
Principal Payments	117,000	130,000	554,228	92,455	114,371	480,000	1,184,740
Interest and Fiscal Charges	184,150	217,873	257,058	161,953	40,352	215,909	526,338
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	141,424	----	167,473	48,702	64,756
All Other Unallocated							
Current Expenditures	----	39,353	93,529	131,936	178,843	57,046	----
Capital Outlay	859	----	127,468	20,756	109,796	----	960
Capital Outlay for Enterprise Funds	74,662	----	----	----	2,041	518	390,875
Total Current Expenditures	667,739	923,414	6,420,260	2,260,289	3,599,930	1,110,745	2,737,332
Total Capital Outlay	974,960	983,291	833,228	956,985	509,128	199,483	3,172,531
Debt Service	301,150	347,873	811,286	254,408	154,723	695,909	1,711,078
Total Expenditures	1,943,849	2,254,578	8,064,774	3,471,682	4,263,781	2,006,137	7,620,941
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	50,000	----	----	----	163,586
Governmental Funds	12,086	198,430	93,100	305	48,484	234,063	1,001,458
Total Expenditures and Other Uses	1,955,935	2,453,008	8,207,874	3,471,987	4,312,265	2,240,200	8,785,985

Classification of Revenues - 1994

Name of City	FOREST LAKE	GLENCOE	GLENWOOD	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	
GOVERNMENTAL FUNDS								
Class of City	4	4	4	4	4	4	4	
Population (1994 Estimate)	6,397	4,923	2,584	3,079	8,163	3,049	9,825	
Taxable Tax Capacity	4,013,248	1,674,744	768,125	1,247,378	5,162,557	1,229,145	5,511,492	
1993 Net Tax Levy (Collect. in 1994)	834,159	704,766	500,517	451,850	1,587,331	285,221	537,023	
Special Assessments (Collect. in 1994)	174,976	144,494	30,445	202,992	249,129	47,823	170,800	
Revenues								
Property Taxes	977,081	748,208	494,443	460,077	1,387,384	282,551	701,914	
Tax Increments	772,527	306,445	45,950	302,060	878,373	122,690	----	
Franchise Taxes	18,302	11,006	----	7,918	----	----	10,714	
Sales Taxes	----	----	----	----	----	----	----	
Hotel/Motel Taxes	----	----	----	----	----	----	----	
Gravel Tax and Gambling Tax	----	----	----	----	----	----	----	
Special Assessments	254,978	185,083	8,145	212,428	492,276	96,997	263,278	
Licenses and Permits	131,887	53,059	15,816	6,621	70,471	15,130	195,688	
Intergovernmental Revenues								
Federal Grants								
Community Development Block Grants	----	----	----	----	----	----	24,471	
Other	----	----	----	----	----	----	16,698	
State Grants								
Local Government Aid	314,977	661,754	466,944	178,413	1,278,407	529,265	168,588	
HACA (Homestead Credit)	240,241	303,117	234,366	235,510	508,612	78,557	208,442	
Taconite Relief and Aids	----	----	----	----	111,929	----	----	
Highways	37,779	----	----	----	97,270	----	374,578	
Other	99,401	55,978	123,338	15,128	195,538	127,041	19,620	
County Grants								
Highways	----	----	----	----	35,709	----	----	
Other	----	----	----	----	----	1,570	33,561	
Local Units Grants								
Highways	----	----	----	----	----	----	----	
Other	182,736	----	----	----	114,091	----	----	
Total Intergovernmental Revenues	875,134	1,020,849	824,648	429,051	2,341,556	736,433	845,958	
Department Fees and Service Charges								
General Government	43,645	74,846	3,150	4,664	104,536	15,863	4,869	
Public Safety	6,400	24,008	36,208	----	120,689	14,396	----	
Streets and Highways	----	----	8,835	----	104,021	2,932	----	
Sanitation (Refuse Collection)	----	----	635	----	----	----	----	
Libraries	1,873	----	----	----	154,304	----	----	
Parks and Recreation	----	----	12,918	4,110	356,986	18,248	----	
Airport	----	----	1,106	----	----	----	----	
Transit	----	----	----	----	----	14,055	----	
Cemetery	----	----	----	----	----	1,000	----	
Other Service Charges	32,983	----	5,796	----	16,323	----	----	
Total Fees and Service Charges	84,901	98,854	68,648	8,774	856,859	66,494	4,869	
Fines and Forfeits	46,146	14,657	24,224	10,944	74,142	17,524	29,178	
Miscellaneous Revenues								
Interest Earnings	116,647	104,910	52,768	106,938	325,014	78,748	71,705	
All Other Revenues	32,086	126,764	148,472	55,583	299,330	89,025	409,148	
Total Revenues	3,309,689	2,669,835	1,683,114	1,600,394	6,725,405	1,505,592	2,532,452	
Other Financing Sources								
Borrowing								
Bonded Debt	----	620,000	----	475,000	1,774,136	622,954	706,153	
Other Long-Term Debt	----	----	----	----	269,410	----	----	
Short-Term Debt	----	----	----	----	----	----	----	
Total Borrowing	----	620,000	----	475,000	2,043,546	622,954	706,153	
Other Financing Sources	----	----	----	----	----	----	----	
Transfers From								
Enterprise Funds	----	270,718	20,000	30,000	341,736	435,783	----	
Governmental Funds	----	533,098	75,407	46,975	1,787,210	45,271	238,490	
Total Revenues and Other Sources	3,309,689	4,093,651	1,778,521	2,152,369	10,897,897	2,609,600	3,477,095	
Type of Public Service Enterprise	W, S, W, S, R, L, H, N, E, O		W, S, R, L		W, S, E, O		W, S, L, H, N, E, O	

Table 6
Classification of Expenditures - 1994

Name of City	FOREST LAKE	GLENCOE	GLENWOOD	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	464,687	371,134	236,267	212,794	854,961	243,972	368,614
Capital Outlay	----	7,339	7,510	7,456	72,167	7,330	7,888
Total General Government	464,687	378,473	243,777	220,250	927,128	251,302	376,502
Public Safety							
Police							
Current Expenditures	758,142	429,440	249,517	204,437	831,036	236,232	182,288
Capital Outlay	39,055	27,384	14,784	4,700	17,972	12,060	----
Fire							
Current Expenditures	152,561	91,906	70,042	34,973	257,596	43,225	130,491
Capital Outlay	28,354	37,682	65,792	42,995	264,133	10,950	72,731
Other Protection							
Current Expenditures	111,544	46,496	7,564	2,008	----	11,218	81,076
Capital Outlay	----	----	----	----	----	----	----
Total Public Safety	1,089,656	632,908	407,699	289,113	1,370,737	313,685	466,586
Streets and Highways							
Maintenance	249,207	295,407	173,344	173,342	1,129,061	229,506	312,785
Lighting	45,595	----	42,203	27,672	96,432	19,400	13,274
Construction	245,605	159,589	----	136,769	3,028,152	367,290	871,694
Other Capital Outlay	18,893	20,282	145,547	13,411	18,592	----	37,652
Total Streets and Highways	559,300	475,278	361,094	351,194	4,272,237	616,196	1,235,405
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	68,063	----	1,463	----	----	583	41,558
Capital Outlay	----	----	650	----	----	----	----
Total Sanitation	68,063	----	2,113	----	----	583	41,558
Health							
Current Expenditures	----	----	129	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	129	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	132,693	51,661	75,513	----	386,444	35,390	----
Capital Outlay	2,330	13,359	12,603	----	74,315	4,588	----
Parks and Recreation							
Current Expenditures	87,753	142,291	101,295	58,629	506,846	141,658	32,200
Capital Outlay	18,486	12,778	7,120	3,268	220,520	26,133	45,751
Total Culture and Recreation	241,262	220,089	196,531	61,897	1,188,125	207,769	77,951
Housing and Economic Development							
Current Expenditures	----	37,139	33,441	----	3,500	49,523	68,971
Capital Outlay	----	1,361,152	----	416,295	646,905	35,412	----
Airport							
Current Expenditures	----	----	33,323	----	45,000	----	----
Capital Outlay	----	----	154,540	----	----	40,157	----
Transit							
Current Expenditures	----	----	----	----	----	59,658	----
Capital Outlay	----	----	----	----	----	47,735	----
Debt Service							
Principal Payments	446,500	645,000	58,000	510,000	835,000	165,000	139,000
Interest and Fiscal Charges	260,767	312,575	64,690	163,508	363,860	135,640	38,516
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	----	----	----	----	----
All Other Unallocated							
Current Expenditures	44,680	122,251	28,969	----	53,242	44,731	111,389
Capital Outlay	----	3,077	9,817	----	17,860	3,957	----
Capital Outlay for Enterprise Funds							
Total Current Expenditures	2,114,925	1,587,725	1,053,070	713,855	4,164,118	1,115,096	1,342,646
Total Capital Outlay	352,723	1,642,642	418,363	842,629	4,360,616	555,612	1,035,716
Debt Service	707,267	957,575	122,690	673,508	1,198,860	300,640	177,516
Total Expenditures	3,174,915	4,187,942	1,594,123	2,229,992	9,723,594	1,971,348	2,555,878
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	----	----	----	156,000	----
Governmental Funds	----	533,098	75,407	46,975	1,787,210	45,271	238,490
Total Expenditures and Other Uses	3,174,915	4,721,040	1,669,530	2,276,967	11,510,804	2,172,619	2,794,368

**Table 5
Classification of Revenues - 1994**

Name of City	HERMANTOWN	HUGO	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	7,237	5,208	2,952	7,811	3,557	2,982	3,940
Taxable Tax Capacity	4,589,338	3,351,587	2,343,967	3,616,574	816,040	1,411,771	1,018,659
1993 Net Tax Levy (Collect. in 1994)	815,089	609,237	693,992	1,257,222	381,727	331,175	347,943
Special Assessments (Collect. in 1994)	133,102	59,866	91,339	7,958	54,002	131,656	100,826
Revenues							
Property Taxes	820,511	734,091	753,704	1,201,683	383,163	534,196	346,002
Tax Increments	----	----	----	2,588,374	126,338	56,748	35,678
Franchise Taxes	5,946	11,387	----	----	----	5,207	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	52,934	----	----	----
Gravel Tax and Gambling Tax	----	4,361	----	----	----	----	----
Special Assessments	306,628	60,880	335,139	31,989	127,666	167,205	250,517
Licenses and Permits	58,961	101,492	55,410	67,193	24,331	43,584	14,506
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	13,000	----	10,960	----	----	----	----
Other	----	----	----	31,721	----	97,500	----
State Grants							
Local Government Aid	465,985	26,028	----	2,105,264	830,573	251,881	392,621
HACA (Homestead Credit)	252,360	226,922	179,667	540,260	288,325	158,018	276,821
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	419,476	----	----	399,621	----	160,871	14,261
Other	50,939	10,938	2,030	314,439	79,281	40,137	23,538
County Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	58,593	23,621	1,237	11,475
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	56,208	----	----	----
Total Intergovernmental Revenues	1,201,760	263,888	192,657	3,506,106	1,221,800	709,644	718,716
Department Fees and Service Charges							
General Government	----	52,555	4,096	17,978	544	37,533	7,650
Public Safety	----	----	----	110,892	41,944	41,918	24,392
Streets and Highways	----	24,209	----	----	20	3,719	----
Sanitation (Refuse Collection)	----	----	----	----	15,612	52,628	----
Libraries	----	----	----	5,998	----	----	456
Parks and Recreation	----	42,525	22,443	----	----	100	32,662
Airport	----	----	----	109,447	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	16,957	----	----	----	----	----	10,452
Total Fees and Service Charges	16,957	119,289	26,539	244,315	58,120	135,898	75,612
Fines and Forfeits	24,525	30,235	53,189	54,767	13,493	12,153	10,051
Miscellaneous Revenues							
Interest Earnings	165,194	40,320	28,270	295,600	106,623	242,881	119,760
All Other Revenues	152,622	19,727	67,319	561,271	73,198	66,737	101,658
Total Revenues	2,753,104	1,385,670	1,512,227	8,604,232	2,134,732	1,974,253	1,672,500
Other Financing Sources							
Borrowing							
Bonded Debt	1,629,147	----	1,524,078	----	----	----	----
Other Long-Term Debt	33,228	----	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	1,662,375	----	1,524,078	----	----	----	----
Other Financing Sources							
Transfers From	18,073	----	----	----	----	----	----
Enterprise Funds	----	----	----	217,428	270,000	150,000	50,000
Governmental Funds	263,451	97,252	72,515	1,794,637	----	233,856	10,749
Total Revenues and Other Sources	4,697,003	1,482,922	3,108,820	10,616,297	2,404,732	2,358,109	1,733,249
Type of Public Service Enterprise	W,S	W,S	S	W,S	W,S,L,H,N,E,O	W,S	W,S,L,E

**Table 6
Classification of Expenditures - 1994**

Name of City	HERMANTOWN	HUGO	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	450,602	381,699	202,725	821,888	401,054	202,328	200,645
Capital Outlay	8,543	5,216	18,064	11,163	----	10,911	32,807
Total General Government	459,145	386,915	220,789	833,051	401,054	213,239	233,452
Public Safety							
Police							
Current Expenditures	533,232	228,747	355,257	1,053,188	326,019	195,209	195,624
Capital Outlay	25,670	13,535	----	70,964	32,160	3,786	----
Fire							
Current Expenditures	173,430	75,357	75,134	348,296	70,133	97,747	25,765
Capital Outlay	----	14,647	----	5,889	16,705	3,703	5,503
Other Protection							
Current Expenditures	31,388	61,238	30,691	96,261	20,052	37,027	17,036
Capital Outlay	----	----	----	----	----	----	----
Total Public Safety	763,720	393,524	461,082	1,574,598	465,069	337,472	243,928
Streets and Highways							
Maintenance	220,037	259,079	253,790	822,962	368,248	142,826	250,344
Lighting	7,810	18,042	723	191,974	----	33,384	14,183
Construction	294,687	----	----	691,286	----	716,513	99,773
Other Capital Outlay	73,657	----	141,960	77,530	----	96,747	61,065
Total Streets and Highways	596,191	277,121	396,473	1,783,752	368,248	989,470	425,365
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	48,430	2,007
Other Sanitation - Current Expenditures	24,743	1,963	24,513	4,434	9,144	----	296
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	24,743	1,963	24,513	4,434	9,144	48,430	2,303
Health							
Current Expenditures	----	----	----	3,170	----	----	100
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	3,170	----	----	100
Culture and Recreation							
Libraries							
Current Expenditures	----	----	----	189,417	92,031	6,365	62,216
Capital Outlay	----	----	----	40,945	28,270	----	2,119
Parks and Recreation							
Current Expenditures	65,610	2,703	7,079	102,632	78,385	42,309	159,405
Capital Outlay	63,424	----	----	47,052	1,251	17,081	17,340
Total Culture and Recreation	129,034	2,703	7,079	380,046	199,937	65,755	241,080
Housing and Economic Development							
Current Expenditures	17,935	----	----	65,521	160	71,098	27,177
Capital Outlay	----	----	----	23,315	----	236,198	----
Airport							
Current Expenditures	----	----	----	187,947	----	----	----
Capital Outlay	----	----	----	134,391	----	----	----
Transit							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	153,298	175,000	180,000	1,485,000	278,500	520,000	160,000
Interest and Fiscal Charges	165,390	177,156	157,343	582,072	186,047	494,364	51,885
Unallocated Pension Contributions	----	----	----	208,967	----	----	----
Unallocated Insurance	----	----	17,025	----	----	27,570	25,182
All Other Unallocated							
Current Expenditures	95,694	39,609	----	406,903	50,529	39,792	13,313
Capital Outlay	----	----	----	169,911	69,817	----	----
Capital Outlay for Enterprise Funds	1,219,609	----	1,248,693	1,405,377	----	----	----
Total Current Expenditures	1,620,481	1,068,437	966,937	4,503,560	1,415,755	944,085	993,293
Total Capital Outlay	1,685,590	33,398	1,408,717	2,677,823	148,203	1,084,939	218,607
Debt Service	318,688	352,156	337,343	2,067,072	464,547	1,014,364	211,885
Total Expenditures	3,624,759	1,453,991	2,712,997	9,248,455	2,028,505	3,043,388	1,423,785
Other Financing Uses							
Debt Redemption - Refunded	1,151,209	----	----	----	----	----	----
Other Financing Uses	23,614	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	13,763	----	247,590	----	----
Governmental Funds	263,451	97,252	72,515	1,794,637	----	233,856	10,749
Total Expenditures and Other Uses	5,063,033	1,551,243	2,799,275	11,043,092	2,276,095	3,277,244	1,434,534

**Table 5
Classification of Revenues - 1994**

Name of City	LA CRESCENT	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	4,478	4,507	6,072	2,718	3,826	12,266	6,138
Taxable Tax Capacity	1,472,824	1,822,567	4,616,165	1,554,901	1,421,765	6,194,514	2,183,993
1993 Net Tax Levy (Collect. in 1994)	500,038	464,189	812,766	275,566	394,526	1,482,699	566,309
Special Assessments (Collect. in 1994)	55,646	157,988	42,653	26,913	58,820	380,515	46,492
Revenues							
Property Taxes	505,531	589,697	931,889	403,038	396,846	1,850,763	559,055
Tax Increments	24,938	217,815	----	223,563	203,229	336,709	30,185
Franchise Taxes	5,575	51,087	----	8,657	----	----	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	----	----	----
Gravel Tax and Gambling Tax	----	----	3,614	----	----	----	----
Special Assessments	216,247	291,052	52,715	----	52,402	1,980,824	177,190
Licenses and Permits	36,731	23,238	81,269	11,443	29,476	383,388	33,664
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	293	----	35,000	----	29,872	----
Other	----	55,205	----	----	56,989	14,695	56,201
State Grants							
Local Government Aid	273,343	686,980	4,487	37,018	593,755	145,445	915,952
HACA (Homestead Credit)	246,831	237,162	188,931	81,668	160,108	430,722	333,167
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	----	----	148,282	----	----	457,040	778,378
Other	46,969	43,930	20,644	----	132,360	52,226	384,183
County Grants							
Highways	----	9,100	----	----	13,132	----	----
Other	----	24,997	25,897	5,529	----	24,272	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	----	----	----	----
Total Intergovernmental Revenues	567,143	1,057,667	388,241	159,215	956,344	1,154,272	2,467,881
Department Fees and Service Charges							
General Government	5,714	716	----	17,275	10,540	2,765	13,866
Public Safety	11,368	143,228	----	----	115,997	45,891	67,251
Streets and Highways	----	1,529	----	19,832	6,984	----	18,047
Sanitation (Refuse Collection)	----	15,191	16,255	14,370	----	----	----
Libraries	----	1,489	----	----	----	----	----
Parks and Recreation	41,785	40,362	10,955	----	209,901	207,003	248,895
Airport	----	----	----	----	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	23,803
Other Service Charges	----	----	9,143	----	20,968	301,985	13,824
Total Fees and Service Charges	58,867	202,515	36,353	51,477	364,390	557,644	385,686
Fines and Forfeits	27,530	27,490	25,644	38,118	8,365	72,454	33,155
Miscellaneous Revenues							
Interest Earnings	53,814	191,007	43,437	45,016	171,862	419,121	151,589
All Other Revenues	188,684	419,174	16,581	42,259	824,810	281,113	268,926
Total Revenues	1,685,060	3,070,742	1,579,743	982,786	3,007,724	7,036,288	4,107,331
Other Financing Sources							
Borrowing							
Bonded Debt	1,367,841	1,987,100	----	----	----	2,081,854	----
Other Long-Term Debt	----	----	----	----	260,000	150,000	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	1,367,841	1,987,100	----	----	260,000	2,231,854	----
Other Financing Sources							
Transfers From	1,267	----	----	----	----	----	----
Enterprise Funds	5,721	20,000	----	----	326,748	183,667	385,934
Governmental Funds	----	251,010	----	211,838	850,779	15,572	688,620
Total Revenues and Other Sources	3,059,889	5,328,852	1,579,743	1,194,624	4,445,251	9,467,381	5,181,885
Type of Public Service Enterprise	W,S,R,O	W,S,R,H,N,E,O	W,S	S	W,S,E,O	W,S	W,S,R,L,E

Table 6
Classification of Expenditures - 1994

Name of City	LA CRESCENT	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	196,960	345,808	426,028	134,902	241,426	930,730	487,812
Capital Outlay	1,440	26,148	12,803	1,074	18,817	111,563	----
Total General Government	198,400	371,956	438,831	135,976	260,243	1,042,293	487,812
Public Safety							
Police							
Current Expenditures	296,919	510,984	111,203	158,762	489,528	787,718	602,544
Capital Outlay	16,495	12,095	----	----	20,970	25,342	3,018
Fire							
Current Expenditures	57,793	58,794	120,579	29,974	69,621	236,266	121,630
Capital Outlay	----	3,963	65,857	----	182,719	59,400	9,634
Other Protection							
Current Expenditures	26,755	2,984	15,755	----	57,119	100,488	69,946
Capital Outlay	2,319	684	10,000	----	1,358	----	----
Total Public Safety	400,281	589,504	323,394	188,736	821,315	1,209,214	806,772
Streets and Highways							
Maintenance	135,098	233,859	192,369	65,635	277,149	489,705	395,600
Lighting	38,078	----	9,278	4,345	----	24,760	20,264
Construction	610,589	906,889	200,893	151,374	1,283	1,700,653	1,619,032
Other Capital Outlay	14,726	101,985	9,986	2,160	72,326	40,590	182
Total Streets and Highways	798,491	1,242,733	412,526	223,514	350,758	2,255,708	2,035,078
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	13,228	----	----	----	----	----
Other Sanitation - Current Expenditures	32,099	10,273	57,477	17,576	----	23,409	11,406
Capital Outlay	----	----	----	----	----	13,171	----
Total Sanitation	32,099	23,501	57,477	17,576	----	36,580	11,406
Health							
Current Expenditures	----	----	----	----	----	----	200
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	----	200
Culture and Recreation							
Libraries							
Current Expenditures	26,737	102,806	----	----	----	----	72,419
Capital Outlay	627	13,258	----	----	----	----	2,362
Parks and Recreation							
Current Expenditures	98,286	142,530	78,249	19,468	473,608	421,904	466,112
Capital Outlay	19,797	17,204	----	46,447	85,138	100,419	13,140
Total Culture and Recreation	145,447	275,798	78,249	65,915	558,746	522,323	554,033
Housing and Economic Development							
Current Expenditures	4,229	110,905	----	----	128,453	92,949	13,970
Capital Outlay	----	644,201	----	----	1,267	1,216	211,703
Airport							
Current Expenditures	----	----	----	----	12,893	----	82,388
Capital Outlay	----	----	----	----	3,014	----	----
Transit							
Current Expenditures	----	----	----	----	104,952	----	----
Capital Outlay	----	----	----	----	40,831	----	----
Debt Service							
Principal Payments	315,000	1,770,000	85,000	65,000	320,202	4,847,500	437,620
Interest and Fiscal Charges	141,406	221,048	10,368	77,138	485,108	584,278	102,950
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	----	----	----	----	----
All Other Unallocated							
Current Expenditures	5,729	40,276	----	7,314	68,656	260,966	86,363
Capital Outlay	----	24,309	----	3,083	454,845	63,290	----
Capital Outlay for Enterprise Funds	368,547	65,906	----	----	----	----	----
Total Current Expenditures	918,683	1,572,447	1,010,938	437,976	1,923,405	3,368,895	2,430,654
Total Capital Outlay	1,034,540	1,816,642	299,539	204,138	882,568	2,115,644	1,859,071
Debt Service	456,406	1,991,048	95,368	142,138	805,310	5,431,778	540,570
Total Expenditures	2,409,629	5,380,137	1,405,845	784,252	3,611,283	10,916,317	4,830,295
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	----	----	9,048	91,548	45,000
Governmental Funds	----	251,010	----	211,838	850,779	15,572	688,620
Total Expenditures and Other Uses	2,409,629	5,631,147	1,405,845	996,090	4,471,110	11,023,437	5,563,915

**Table 5
Classification of Revenues - 1994**

Name of City	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MEDINA	MELROSE
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	9,225	7,595	2,847	4,471	6,353	3,628	2,657
Taxable Tax Capacity	6,945,370	2,493,340	863,227	1,211,529	4,125,434	4,730,215	969,735
1993 Net Tax Levy (Collect. in 1994)	1,192,129	791,212	143,089	335,143	730,007	694,975	205,506
Special Assessments (Collect. in 1994)	274,540	233,491	53,809	61,616	216,869	375,336	53,942
Revenues							
Property Taxes	1,358,372	819,295	150,536	278,204	870,992	732,636	209,126
Tax Increments	350,074	401,923	280,804	98,010	103,135	494,221	12,293
Franchise Taxes	40,064	25,412	957	12,284	----	----	12,401
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	21,020	----	----	----	----	----
Gravel Tax and Gambling Tax	57,187	----	----	----	1,286	----	----
Special Assessments	403,310	382,051	61,512	130,584	417,636	413,045	151,680
Licenses and Permits	133,510	61,023	12,163	46,847	161,084	91,786	23,037
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	28,900	----	----	----	8,350	----
Other	----	----	----	88,393	----	----	----
State Grants							
Local Government Aid	69,476	1,499,667	511,423	910,095	141,284	----	474,129
HACA (Homestead Credit)	416,034	272,392	63,760	146,689	283,347	223,394	114,526
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	260,438	426,254	----	----	234,523	----	----
Other	26,188	185,311	50,013	41,917	20,118	56,355	32,826
County Grants							
Highways	----	19,111	----	----	4,500	----	----
Other	20,327	27,005	----	78,885	----	24,375	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	----	36,052	----	----
Total Intergovernmental Revenues	792,463	2,458,640	625,196	1,265,979	719,824	312,474	621,481
Department Fees and Service Charges							
General Government	16,020	4,233	1,923	75	110,115	13,160	24,322
Public Safety	----	39,033	55,731	52,138	57,524	21,616	142,339
Streets and Highways	----	4,249	20,580	51,756	----	----	13,286
Sanitation (Refuse Collection)	----	----	----	----	21,021	16,617	----
Libraries	----	1,115	----	----	----	----	----
Parks and Recreation	54,463	2,677	821	225	80,600	7,415	420
Airport	----	51,778	----	----	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	24,845	67,465	----	550,252	92,020	133,939	5,973
Total Fees and Service Charges	95,328	170,550	79,055	654,446	361,280	192,747	186,340
Fines and Forfeits							
	34,845	29,968	11,832	14,890	12,866	55,425	5,803
Miscellaneous Revenues							
Interest Earnings	410,267	97,590	45,170	94,927	183,117	202,731	159,906
All Other Revenues	178,330	572,827	58,906	91,664	64,839	76,471	186,762
Total Revenues	3,853,750	5,040,299	1,326,131	2,687,835	2,896,059	2,571,536	1,568,829
Other Financing Sources							
Borrowing							
Bonded Debt	----	----	----	636,876	1,008,589	992,841	----
Other Long-Term Debt	----	----	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	----	----	636,876	1,008,589	992,841	----
Other Financing Sources							
Transfers From	----	----	----	19,422	----	----	----
Enterprise Funds	193,531	133,200	53,000	318,367	49,433	----	447,569
Governmental Funds	90,721	1,979,498	9,220	115,813	67,522	886,344	1,127,179
Total Revenues and Other Sources	4,138,002	7,152,997	1,388,351	3,778,313	4,021,603	4,450,721	3,143,577
Type of Public Service Enterprise	W,S	W,S,R,O	W,S,L	W,S,R,L,H,E,O	W,S	W,S	W,S,H,N,E,O

Table 6
Classification of Expenditures - 1994

Name of City	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MEDINA	MELROSE
Expenditures							
General Government							
Current Expenditures	326,895	354,791	180,247	244,802	438,819	345,870	316,058
Capital Outlay	46,401	2,451	11,626	11,151	18,282	1,856	45,405
Total General Government	373,296	357,242	191,873	255,953	457,101	347,726	361,463
Public Safety							
Police							
Current Expenditures	501,539	550,457	234,085	395,241	192,207	456,338	314,293
Capital Outlay	-----	1,190	990	18,254	-----	10,782	9,392
Fire							
Current Expenditures	191,857	126,049	48,308	95,962	110,574	126,553	58,272
Capital Outlay	141,859	-----	26,598	133,797	42,259	-----	11,510
Other Protection							
Current Expenditures	53,319	52,161	4,541	53,264	112,323	67,160	10,053
Capital Outlay	-----	-----	-----	28,789	-----	-----	-----
Total Public Safety	888,574	729,857	314,522	725,307	457,363	660,833	403,520
Streets and Highways							
Maintenance	181,691	448,704	217,859	248,091	197,555	267,940	174,137
Lighting	36,472	79,064	60,440	35,694	29,637	15,333	13,420
Construction	116,758	-----	-----	646,157	959,961	428,644	331,351
Other Capital Outlay	15,275	-----	54,102	79,272	18,190	118,732	4,187
Total Streets and Highways	350,196	527,768	332,401	1,009,214	1,205,343	830,649	523,095
Sanitation							
Refuse Collection & Disposal - Current Exp.	-----	-----	-----	-----	-----	3,902	-----
Other Sanitation - Current Expenditures	10,139	-----	-----	-----	-----	26,639	14,055
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Sanitation	10,139	-----	-----	-----	-----	30,541	14,055
Health							
Current Expenditures	-----	-----	-----	-----	-----	-----	161
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Health	-----	-----	-----	-----	-----	-----	161
Culture and Recreation							
Libraries							
Current Expenditures	-----	10,544	-----	173,216	-----	-----	-----
Capital Outlay	-----	8,044	-----	13,491	-----	-----	-----
Parks and Recreation							
Current Expenditures	198,530	150,735	26,698	152,276	99,036	53,167	31,481
Capital Outlay	41,931	1,448	28,356	4,576	295,897	294,805	23,731
Total Culture and Recreation	240,461	170,771	55,054	343,559	394,933	347,972	55,212
Housing and Economic Development							
Current Expenditures	-----	255,583	109,955	21,000	-----	-----	330,441
Capital Outlay	79,954	83,573	-----	-----	-----	-----	14,299
Airport							
Current Expenditures	-----	86,297	15,360	-----	-----	-----	-----
Capital Outlay	-----	4,189	-----	-----	-----	-----	-----
Transit							
Current Expenditures	-----	-----	-----	-----	-----	-----	-----
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Debt Service							
Principal Payments	2,165,000	721,696	170,000	514,580	245,000	1,015,000	220,000
Interest and Fiscal Charges	448,819	555,368	67,692	200,084	204,114	197,705	161,409
Unallocated Pension Contributions	-----	-----	-----	-----	-----	-----	-----
Unallocated Insurance	-----	-----	-----	-----	-----	29,504	-----
All Other Unallocated							
Current Expenditures	9,477	321,230	-----	25,815	-----	8,258	5,382
Capital Outlay	2,813	5,252	351	23,085	-----	71,668	354,176
Capital Outlay for Enterprise Funds	124,978	1,872,956	-----	-----	214,064	842,358	228,098
Total Current Expenditures	1,509,919	2,435,615	897,493	1,445,361	1,180,151	1,400,664	1,267,753
Total Capital Outlay	569,969	1,979,103	122,023	958,572	1,548,653	1,768,845	1,022,149
Debt Service	2,613,819	1,277,064	237,692	714,664	449,114	1,212,705	381,409
Total Expenditures	4,693,707	5,691,782	1,257,208	3,118,597	3,177,918	4,382,214	2,671,311
Other Financing Uses							
Debt Redemption - Refunded	-----	-----	-----	-----	-----	-----	-----
Other Financing Uses	-----	-----	-----	1,345	-----	-----	-----
Transfers To							
Enterprise Funds	-----	199,410	-----	69,431	-----	-----	147,648
Governmental Funds	90,721	1,979,498	9,220	115,813	67,522	886,344	1,127,179
Total Expenditures and Other Uses	4,784,428	7,870,690	1,266,428	3,305,186	3,245,440	5,268,558	3,946,138

Table 5
Classification of Revenues - 1994

Name of City	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTECELLO	MORA	MORRIS	MOUND
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	10,636	3,758	5,519	5,527	2,966	5,647	9,592
Taxable Tax Capacity	11,088,440	4,753,428	1,707,337	15,134,144	1,333,957	1,424,170	6,175,501
1993 Net Tax Levy (Collect. in 1994)	2,201,222	947,287	866,473	2,653,016	195,772	476,058	1,070,803
Special Assessments (Collect. in 1994)	613,045	201,884	132,067	242,294	22,897	49,345	413,177
Revenues							
Property Taxes	2,370,999	997,061	858,856	2,644,688	196,261	479,212	1,277,168
Tax Increments	1,232,654	----	89,346	425,194	167,409	85,973	249,690
Franchise Taxes	----	----	34,419	----	----	----	38,428
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	9,265	----	----	----	----
Gravel Tax and Gambling Tax	4,950	----	----	----	----	----	----
Special Assessments	1,862,646	507,630	105,715	411,511	32,907	117,240	409,205
Licenses and Permits	292,406	147,366	72,331	132,887	56,291	38,048	193,249
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	----	----	----	----	----	13,810
Other	----	----	65,612	----	----	288,566	4,500
State Grants							
Local Government Aid	----	----	1,017,034	----	398,027	1,004,103	294,954
HACA (Homestead Credit)	454,595	273,367	326,247	317,543	75,923	292,001	485,758
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	365,423	----	11,295	41,149	----	69,949	54,025
Other	118,554	29,581	151,370	78,840	34,312	232,054	60,710
County Grants							
Highways	----	16,561	----	5,806	----	----	----
Other	8,386	28,010	22,883	15,232	----	----	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	----	9,179	----	7,937
Total Intergovernmental Revenues	946,958	347,519	1,594,441	458,570	517,441	1,886,673	921,694
Department Fees and Service Charges							
General Government	----	90,696	43,690	115,894	4,433	6,241	11,692
Public Safety	176,524	----	34,113	65,422	106,151	29,402	134,837
Streets and Highways	----	3,810	8,582	625,654	4,362	----	----
Sanitation (Refuse Collection)	----	----	----	16,113	----	221,302	----
Libraries	----	----	----	1,671	----	2,980	----
Parks and Recreation	47,305	----	95,166	4,310	27,313	3,514	----
Airport	----	----	17,234	----	7,455	20,579	----
Transit	----	----	23,691	----	----	44,327	----
Cemetery	----	----	16,097	----	28,425	----	2,730
Other Service Charges	114,766	----	90,633	175,725	6,000	33,607	----
Total Fees and Service Charges	338,595	94,506	329,206	1,004,789	184,139	361,952	149,259
Fines and Forfeits	27,274	43,485	10,163	9,064	39,275	28,070	58,186
Miscellaneous Revenues							
Interest Earnings	403,472	84,219	137,284	172,358	88,464	92,040	247,035
All Other Revenues	116,047	151,510	50,604	139,973	292,154	180,652	82,032
Total Revenues	7,596,001	2,373,296	3,291,630	5,399,034	1,574,341	3,269,860	3,625,946
Other Financing Sources							
Borrowing							
Bonded Debt	1,300,000	1,787,065	1,880,442	----	2,260,000	----	----
Other Long-Term Debt	290,000	----	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	1,590,000	1,787,065	1,880,442	----	2,260,000	----	----
Other Financing Sources							
Transfers From	----	----	----	----	5,061	----	----
Enterprise Funds	142,346	----	90,000	95,000	435,100	85,430	181,390
Governmental Funds	953,086	167,519	218,301	1,619,954	214,443	132,911	149,270
Total Revenues and Other Sources	10,281,433	4,327,880	5,480,373	7,113,988	4,488,945	3,488,201	3,956,606
Type of Public Service Enterprise	S,O	W,S,O	W,S,R,L	W,S,L,O	W,S,L,E	W,S,L	W,S,L,O

Table 6
Classification of Expenditures - 1994

Name of City	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA	MORRIS	MOUND
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	821,189	353,278	381,121	747,524	188,176	354,828	649,145
Capital Outlay	22,033	----	16,767	6,450	----	4,769	81,797
Total General Government	843,222	353,278	397,888	753,974	188,176	359,597	730,942
Public Safety							
Police							
Current Expenditures	1,171,016	402,892	452,684	279,868	291,088	471,873	777,283
Capital Outlay	52,104	----	5,918	----	80,848	18,852	37,500
Fire							
Current Expenditures	259,128	99,209	70,489	116,324	45,967	74,858	221,313
Capital Outlay	165,266	----	16,674	11,239	----	3,026	3,717
Other Protection							
Current Expenditures	8,015	101,374	161,728	41,432	62,833	51,303	153,490
Capital Outlay	----	----	4,768	----	----	----	----
Total Public Safety	1,655,529	603,475	712,261	448,863	480,736	619,912	1,193,303
Streets and Highways							
Maintenance	477,788	371,730	378,892	414,584	143,615	409,051	385,239
Lighting	7,421	3,335	78,377	56,825	21,008	50,040	----
Construction	----	169,557	854,275	297,369	74,576	131,461	63,400
Other Capital Outlay	71,430	114,737	4,375	148,890	70,380	91,799	211,902
Total Streets and Highways	556,639	659,359	1,315,919	917,668	309,579	682,351	660,541
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	33,579	----	278,522	----	213,566	----
Other Sanitation - Current Expenditures	13,422	5,394	1,655	21,101	----	----	----
Capital Outlay	3,645	----	----	708	----	----	----
Total Sanitation	17,067	38,973	1,655	300,331	----	213,566	----
Health							
Current Expenditures	----	----	200	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	200	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	----	----	41,155	27,818	----	131,994	----
Capital Outlay	----	----	----	1,844	----	36,120	----
Parks and Recreation							
Current Expenditures	308,394	2,961	361,648	188,117	77,340	130,937	210,554
Capital Outlay	49,529	2,927	2,877	106,634	15,933	25,169	57,305
Total Culture and Recreation	357,923	5,888	405,680	324,413	93,273	324,220	267,859
Housing and Economic Development							
Current Expenditures	----	----	135,627	84,097	20,111	227,730	13,810
Capital Outlay	----	----	----	----	----	233,252	----
Airport							
Current Expenditures	----	----	31,018	----	30,930	33,985	----
Capital Outlay	----	----	5,273	----	23,993	1,225	----
Transit							
Current Expenditures	----	----	89,384	----	----	166,296	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	1,270,000	415,000	542,589	880,000	2,260,200	292,590	710,000
Interest and Fiscal Charges	789,319	190,118	208,782	531,010	217,315	170,068	298,294
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	31,470	114,531	----	54,705	----	----
All Other Unallocated							
Current Expenditures	----	26,992	101,556	28,046	337,569	38,796	1,040,434
Capital Outlay	----	----	54,776	----	----	179	----
Capital Outlay for Enterprise Funds	2,669,744	216,949	----	598,790	14,516	262,416	----
Total Current Expenditures	3,066,373	1,432,214	2,400,065	2,284,258	1,273,342	2,355,257	3,451,268
Total Capital Outlay	3,033,751	504,170	965,703	1,171,924	280,246	808,268	455,621
Debt Service	2,059,319	605,118	751,371	1,411,010	2,477,515	462,658	1,008,294
Total Expenditures	8,159,443	2,541,502	4,117,139	4,867,192	4,031,103	3,626,183	4,915,183
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	92,037	----	----	----
Other Financing Uses	----	----	----	9,800	----	----	----
Transfers To							
Enterprise Funds	52,500	----	----	----	----	----	----
Governmental Funds	953,086	167,519	218,301	1,619,954	214,443	132,911	149,270
Total Expenditures and Other Uses	9,165,029	2,709,021	4,335,440	6,588,983	4,245,546	3,759,094	5,064,453

Classification of Revenues - 1994

Name of City	MOUNTAIN IRON	NEWPORT	NEW PRAGUE	NORTH OAKS	OAK GROVE	OAK PARK HEIGHTS	OLIVIA
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	3,354	3,720	3,818	3,644	5,997	3,721	2,622
Taxable Tax Capacity	1,294,266	2,813,746	1,525,758	5,894,416	2,952,918	5,813,838	771,282
1993 Net Tax Levy (Collect. in 1994)	474,318	533,594	765,483	474,716	868,809	1,205,135	287,611
Special Assessments (Collect. in 1994)	15,856	12,498	59,482	35,837	165,024	66,210	56,428
Revenues							
Property Taxes	503,429	617,139	769,395	525,800	1,176,161	1,278,094	118,287
Tax Increments	121,036	559,300	82,629	----	----	165,260	----
Franchise Taxes	14,204	----	10,918	14,691	22,982	----	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	----	----	5,571
Gravel Tax and Gambling Tax	----	----	----	----	----	209	----
Special Assessments	14,307	113,420	111,228	----	215,020	42,949	115,513
Licenses and Permits	19,165	53,358	49,102	96,359	88,841	60,914	7,026
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	15,000	----	----	----	----	----	----
Other	----	----	----	----	----	1,512	3,088
State Grants							
Local Government Aid	198,703	170,169	465,136	----	1	----	543,136
HACA (Homestead Credit)	188,683	255,203	291,608	96,431	117,675	76,640	111,026
Taconite Relief and Aids	677,439	----	----	----	----	----	----
Highways	----	----	----	----	20,655	761	----
Other	3,312	39,559	52,402	----	11,751	43,523	30,578
County Grants							
Highways	----	----	----	----	17,804	----	----
Other	----	----	21,775	----	14,519	15,870	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	65,914	----	----	7,173	----	----	----
Total Intergovernmental Revenues	1,149,051	464,931	830,921	103,604	182,405	138,306	687,828
Department Fees and Service Charges							
General Government	----	4,273	388	----	3,679	131,333	11,953
Public Safety	----	----	----	----	----	----	14,926
Streets and Highways	----	----	13,322	----	----	----	2,864
Sanitation (Refuse Collection)	----	----	----	----	9,323	108,310	----
Libraries	----	----	----	----	----	----	----
Parks and Recreation	----	----	69,538	----	37,110	28,540	----
Airport	----	----	----	----	----	----	----
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	----	----	13,500	124,353	10,853	129,228	----
Total Fees and Service Charges	----	4,273	96,748	124,353	60,965	397,411	29,743
Fines and Forfeits	3,614	24,923	15,152	13,269	7,324	55,111	9,463
Miscellaneous Revenues							
Interest Earnings	33,169	86,951	27,602	14,949	27,695	168,208	51,040
All Other Revenues	157,227	43,509	117,406	45,732	20,040	42,670	4,487
Total Revenues	2,015,202	1,967,804	2,111,101	938,757	1,801,433	2,349,132	1,028,958
Other Financing Sources							
Borrowing							
Bonded Debt	628,439	3,548,949	----	----	122,000	----	----
Other Long-Term Debt	----	----	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	628,439	3,548,949	----	----	122,000	----	----
Other Financing Sources							
Transfers From	----	----	300	----	----	----	----
Enterprise Funds	----	11,000	17,498	----	----	664,077	362,530
Governmental Funds	1,008,656	596,054	118,124	----	470,966	130,000	----
Total Revenues and Other Sources	3,652,297	6,123,807	2,247,023	938,757	2,394,399	3,143,209	1,391,488
Type of Public Service Enterprise	W,S,R,E	W,S	W,S,E,O			W,S	W,S,L,E

Table 6
Classification of Expenditures - 1994

Name of City	MOUNTAIN IRON	NEWPORT	NEW PRAGUE	NORTH OAKS	OAK GROVE	OAK PARK HEIGHTS	OLIVIA
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	398,295	453,220	287,093	295,087	475,187	370,356	301,889
Capital Outlay	5,055	242,333	12,043	9,864	19,372	10,175	4,269
Total General Government	403,350	695,553	299,136	304,951	494,559	380,531	306,158
Public Safety							
Police							
Current Expenditures	347,700	473,494	435,299	255,329	----	580,269	197,135
Capital Outlay	----	----	24,061	----	----	21,331	18,919
Fire							
Current Expenditures	33,342	44,948	60,235	73,700	86,522	46,081	57,971
Capital Outlay	2,127	----	5,943	----	113,782	----	2,204
Other Protection							
Current Expenditures	9,373	----	20,896	4,012	63,327	57,578	3,121
Capital Outlay	----	----	----	----	----	4,083	31,982
Total Public Safety	392,542	518,442	546,434	333,041	263,631	709,342	311,332
Streets and Highways							
Maintenance	386,537	163,264	535,321	15,939	200,875	59,929	223,646
Lighting	44,063	27,378	37,463	2,877	----	40,130	9,231
Construction	95,388	3,706,114	49,702	----	187,997	225,042	871,300
Other Capital Outlay	11,973	----	----	----	123,801	----	97,105
Total Streets and Highways	537,961	3,896,756	622,486	18,816	512,673	325,101	1,201,282
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	326,926	----
Other Sanitation - Current Expenditures	----	18,143	----	37,531	22,003	11,572	----
Capital Outlay	----	----	----	----	2,300	----	----
Total Sanitation	----	18,143	----	37,531	24,303	338,498	----
Health							
Current Expenditures	----	----	----	----	----	----	100
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	----	100
Culture and Recreation							
Libraries							
Current Expenditures	88,818	4,128	11,693	----	----	----	50,780
Capital Outlay	----	----	----	----	----	----	3,330
Parks and Recreation							
Current Expenditures	129,699	174,293	131,837	11,004	14,603	164,685	83,677
Capital Outlay	71,854	----	76,587	----	15,665	1,380	11,068
Total Culture and Recreation	290,371	178,421	220,117	11,004	30,268	166,065	148,855
Housing and Economic Development							
Current Expenditures	44,224	----	----	----	----	----	----
Capital Outlay	520,813	----	----	----	----	----	----
Airport							
Current Expenditures	----	----	----	----	----	----	13,630
Capital Outlay	----	----	----	----	----	----	----
Transit							
Current Expenditures	----	----	----	----	----	----	2,150
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	555,000	262,526	303,106	----	246,105	195,000	216,883
Interest and Fiscal Charges	51,789	181,659	170,359	----	85,675	143,073	178,417
Unallocated Pension Contributions	----	----	----	2,204	----	----	----
Unallocated Insurance	----	----	----	13,418	----	----	----
All Other Unallocated							
Current Expenditures	82,441	16,828	10,267	196,050	150	----	3,118
Capital Outlay	----	----	----	----	----	150,962	5,830
Capital Outlay for Enterprise Funds	----	2,080	----	----	----	24,120	----
Total Current Expenditures	1,564,492	1,375,696	1,530,104	907,151	862,667	1,657,526	946,448
Total Capital Outlay	707,210	3,950,527	168,336	9,864	462,917	437,093	1,046,007
Debt Service	606,789	444,185	473,465	----	331,780	338,073	395,300
Total Expenditures	2,878,491	5,770,408	2,171,905	917,015	1,657,364	2,432,692	2,387,755
Other Financing Uses							
Debt Redemption - Refunded	----	1,115,000	----	----	----	----	----
Other Financing Uses	----	----	931	----	----	----	----
Transfers To							
Enterprise Funds	----	----	----	----	----	----	----
Governmental Funds	1,008,656	596,054	118,124	----	470,966	130,000	----
Total Expenditures and Other Uses	3,887,147	7,481,462	2,290,960	917,015	2,128,330	2,562,692	2,387,755

Table 5
Classification of Revenues - 1994

Name of City	ORONO	OSSEO	OTSEGO	PARK RAPIDS	PINE CITY	PIPESTONE	PLAINVIEW
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	7,444	2,594	6,023	2,968	2,757	4,559	2,867
Taxable Tax Capacity	12,168,900	2,026,882	1,628,873	1,408,672	1,334,364	1,157,363	922,040
1993 Net Tax Levy (Collect. in 1994)	1,927,873	432,181	458,837	280,312	273,451	392,404	437,877
Special Assessments (Collect. in 1994)	294,073	409,557	123,942	52,286	23,474	45,987	136,836
Revenues							
Property Taxes	1,923,005	515,540	466,073	280,633	276,534	398,207	456,473
Tax Increments	----	140,617	----	16,361	121,606	325,357	131,209
Franchise Taxes	----	----	5,211	7,101	4,757	17,340	8,903
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	2,727	----	19,821	----
Gravel Tax and Gambling Tax	----	----	----	----	----	----	----
Special Assessments	274,943	527,097	33,491	139,115	10,858	34,039	186,527
Licenses and Permits	147,888	29,592	87,797	57,345	25,230	22,389	11,266
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	13,119	----	----	----	----	----
Other	4,500	6,208	----	106,318	250	9,665	----
State Grants							
Local Government Aid	----	60,806	50,941	442,810	340,823	781,098	333,551
HACA (Homestead Credit)	304,934	133,912	152,332	75,514	95,895	218,255	137,186
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	778,297	----	112,910	1,430	----	1,021	----
Other	87,702	30,005	74,016	485,676	20,821	118,457	32,749
County Grants							
Highways	----	367,062	----	8,366	----	9,915	----
Other	47,145	----	----	----	----	----	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	462	----	----	----	----	6,000	31,868
Total Intergovernmental Revenues	1,223,040	611,112	390,199	1,120,114	457,789	1,144,411	535,354
Department Fees and Service Charges							
General Government	190,036	----	46,594	5,822	274	30,524	----
Public Safety	612,803	----	93,250	52,363	71,906	16,504	98,639
Streets and Highways	6,182	----	13,791	1,595	1,872	9,500	----
Sanitation (Refuse Collection)	44,889	----	2,314	----	----	----	----
Libraries	----	----	----	----	----	----	----
Parks and Recreation	123,150	----	1,000	----	2,060	168,400	40,865
Airport	----	----	----	23,799	----	27,005	----
Transit	----	----	----	----	----	10,652	----
Cemetery	----	----	----	----	9,705	22,390	40,744
Other Service Charges	667	----	35,000	1,043	----	15,006	2,847
Total Fees and Service Charges	977,727	----	191,949	84,622	85,817	299,981	183,095
Fines and Forfeits	58,158	35,734	----	32,542	6,416	29,079	9,262
Miscellaneous Revenues							
Interest Earnings	328,050	101,211	30,743	108,230	47,605	54,439	57,875
All Other Revenues	111,713	104,044	47,800	177,998	93,520	43,466	139,611
Total Revenues	5,044,524	2,064,947	1,253,263	2,026,788	1,130,132	2,388,529	1,719,575
Other Financing Sources							
Borrowing							
Bonded Debt	----	1,234,183	210,000	918,608	----	----	----
Other Long-Term Debt	----	----	----	431,250	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	1,234,183	210,000	1,349,858	----	----	----
Other Financing Sources	----	----	----	----	----	----	----
Transfers From							
Enterprise Funds	----	127,400	----	50,000	----	195,399	5,000
Governmental Funds	270,413	30,274	84,196	250,752	43,000	306,460	29,594
Total Revenues and Other Sources	5,314,937	3,456,804	1,547,459	3,677,398	1,173,132	2,890,388	1,754,169
Type of Public Service Enterprise	W,S,O	W,S,R		W,S,L	W,S,L	W,S,R,L	W,S,L

**Table 6
Classification of Expenditures - 1994**

Name of City	ORONO	OSSEO	OTSEGO	PARK RAPIDS	PINE CITY	PIPESTONE	PLAINVIEW
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	667,018	243,136	593,733	286,587	336,809	268,648	209,248
Capital Outlay	34,663	1,139	22,055	6,941	----	----	365
Total General Government	701,681	244,275	615,788	293,528	336,809	268,648	209,613
Public Safety							
Police							
Current Expenditures	1,105,826	231,564	89,100	275,867	80,300	331,281	237,926
Capital Outlay	34,298	13,749	----	2,497	----	----	18,134
Fire							
Current Expenditures	182,783	55,113	62,861	62,002	100,861	100,529	51,766
Capital Outlay	----	----	----	474	----	----	49,696
Other Protection							
Current Expenditures	327,478	23,888	36,332	15,078	4,424	----	9,982
Capital Outlay	10,516	----	----	----	----	----	----
Total Public Safety	1,660,901	324,314	188,293	355,918	185,585	431,810	367,504
Streets and Highways							
Maintenance	472,292	83,087	383,852	167,745	167,380	192,995	156,094
Lighting	13,199	30,886	10,054	42,855	28,550	61,868	----
Construction	641,140	1,013,054	69,679	871,227	----	5,477	----
Other Capital Outlay	98,145	15,137	22,234	29,448	----	----	----
Total Streets and Highways	1,224,776	1,142,164	485,819	1,111,275	195,930	260,340	156,094
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	72,137	----	29,196	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	72,137	----	29,196	----	----	----	----
Health							
Current Expenditures	----	----	----	947	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	947	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	----	----	----	37,027	5,268	48,000	63,547
Capital Outlay	----	----	----	579,913	604	----	20,456
Parks and Recreation							
Current Expenditures	55,739	14,535	1,481	16,988	99,774	325,268	130,885
Capital Outlay	23,570	----	13,882	4,455	----	7,627	1,227
Total Culture and Recreation	79,309	14,535	15,363	638,383	105,646	380,895	216,115
Housing and Economic Development							
Current Expenditures	----	----	----	2,391	1,121	87,140	1,319
Capital Outlay	----	----	----	13,258	----	111	----
Airport							
Current Expenditures	----	----	----	49,539	3,060	42,551	----
Capital Outlay	----	----	----	19,920	----	39,198	----
Transit							
Current Expenditures	----	----	----	9,100	6,135	52,018	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	550,000	160,000	65,000	256,712	106,000	449,203	510,000
Interest and Fiscal Charges	382,472	412,770	28,465	93,602	55,101	231,258	218,417
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	----	42,518	----	----	----
All Other Unallocated							
Current Expenditures	195,069	27,367	----	2,138	47,814	121,509	67,061
Capital Outlay	----	49,401	----	----	----	38,006	42,886
Capital Outlay for Enterprise Funds	63,379	----	183,780	856	----	----	----
Total Current Expenditures	3,091,541	709,576	1,206,609	1,010,782	881,496	1,631,807	927,828
Total Capital Outlay	905,711	1,092,480	311,630	1,528,989	604	90,419	132,764
Debt Service	932,472	572,770	93,465	350,314	161,101	680,461	728,417
Total Expenditures	4,929,724	2,374,826	1,611,704	2,890,085	1,043,201	2,402,687	1,789,009
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	49,323	----	----	----	----	----
Transfers To							
Enterprise Funds	----	110,000	----	----	----	492	----
Governmental Funds	270,413	30,274	84,196	250,752	43,000	306,460	29,594
Total Expenditures and Other Uses	5,200,137	2,564,423	1,695,900	3,140,837	1,086,201	2,709,639	1,818,603

Table 5
Classification of Revenues - 1994

Name of City	PRINCETON	PROCTOR	REDWOOD FALLS	ROCKFORD	ROSEMOUNT	ST. ANTHONY	ST. CHARLES
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	3,820	3,016	4,911	2,910	11,086	7,939	2,899
Taxable Tax Capacity	1,672,691	796,861	1,953,466	853,925	8,313,354	5,571,036	836,771
1993 Net Tax Levy (Collect. in 1994)	678,191	302,396	832,977	315,608	2,351,625	1,228,694	307,957
Special Assessments (Collect. in 1994)	105,272	18,946	42,336	138,719	262,096	25,064	52,126
Revenues							
Property Taxes	784,364	299,347	680,271	362,486	2,587,474	1,467,816	312,865
Tax Increments	366,648	30,385	282,486	51,369	389,774	796,582	83,926
Franchise Taxes	-----	7,283	13,453	-----	26,918	26,387	6,704
Sales Taxes	-----	-----	-----	-----	-----	-----	-----
Hotel/Motel Taxes	-----	-----	45,597	-----	-----	-----	-----
Gravel Tax and Gambling Tax	-----	-----	-----	-----	3,381	-----	-----
Special Assessments	62,747	66,685	64,122	508,779	1,036,793	153,307	65,301
Licenses and Permits	56,916	22,061	32,160	69,964	302,859	46,929	17,618
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	-----	67,931	-----	73,068	-----	11,403	-----
Other	-----	12,239	-----	226,436	-----	-----	-----
State Grants							
Local Government Aid	355,639	391,710	911,379	278,329	380,794	132,899	297,674
HACA (Homestead Credit)	186,190	199,038	306,896	145,497	577,895	344,926	154,447
Taconite Relief and Aids	-----	-----	-----	-----	-----	-----	-----
Highways	-----	995	100,297	41,550	80,479	54,055	-----
Other	128,482	23,474	8,355	7,634	67,674	68,093	22,096
County Grants							
Highways	-----	-----	18,579	-----	-----	10,418	5,263
Other	-----	-----	-----	9,257	3,277	41,703	19,317
Local Units Grants							
Highways	-----	-----	-----	-----	-----	-----	-----
Other	-----	2,800	-----	-----	28,016	10,159	-----
Total Intergovernmental Revenues	670,311	698,187	1,345,506	781,771	1,138,135	673,656	498,797
Department Fees and Service Charges							
General Government	2,541	5,732	-----	17,428	358,643	7,128	6,864
Public Safety	63,853	16,413	29,994	-----	10,019	158,000	97,064
Streets and Highways	11,339	478	-----	-----	1,583	-----	1,386
Sanitation (Refuse Collection)	-----	-----	-----	-----	-----	-----	-----
Libraries	-----	-----	-----	-----	-----	-----	3,538
Parks and Recreation	11,305	9,205	70,127	-----	194,088	-----	34,918
Airport	-----	-----	1,066	-----	-----	-----	-----
Transit	-----	-----	-----	-----	-----	-----	-----
Cemetery	19,972	-----	-----	-----	-----	62,022	-----
Other Service Charges	249,214	-----	5,140	-----	2,072	51,138	-----
Total Fees and Service Charges	358,224	31,828	106,327	17,428	566,405	278,288	143,770
Fines and Forfeits	28,872	12,824	33,858	2,937	100,074	87,415	3,511
Miscellaneous Revenues							
Interest Earnings	158,561	15,205	173,358	77,417	466,907	229,776	40,616
All Other Revenues	500,527	19,888	221,111	44,084	186,894	114,257	160,148
Total Revenues	2,987,170	1,203,693	2,998,249	1,916,235	6,805,614	3,874,413	1,333,256
Other Financing Sources							
Borrowing							
Bonded Debt	-----	532,008	600,000	880,020	3,979,229	730,715	107,888
Other Long-Term Debt	-----	-----	-----	-----	-----	-----	-----
Short-Term Debt	-----	-----	-----	-----	-----	-----	-----
Total Borrowing	-----	532,008	600,000	880,020	3,979,229	730,715	107,888
Other Financing Sources							
Transfers From	-----	340	-----	-----	-----	-----	-----
Enterprise Funds	121,000	500	135,333	-----	496,737	65,000	162,652
Governmental Funds	229,680	-----	294,398	135,000	-----	119,655	155,209
Total Revenues and Other Sources	3,337,850	1,736,541	4,027,980	2,931,255	11,281,580	4,789,783	1,759,005
Type of Public Service Enterprise	W,S,R,L,E,O	W,S,L,E,O	W,S,L,H,E,O	W,S,O	W,S,O	W,S,L	W,S,E

**Table 6
Classification of Expenditures - 1994**

Name of City	PRINCETON	PROCTOR	REDWOOD FALLS	ROCKFORD	ROSEMOUNT	ST. ANTHONY	ST. CHARLES
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	262,878	261,370	409,447	206,084	1,061,173	556,609	135,604
Capital Outlay	391,698	34,766	19,953	282,800	83,556	471	694,550
Total General Government	654,576	296,136	429,400	488,884	1,144,729	557,080	830,154
Public Safety							
Police							
Current Expenditures	327,797	313,182	546,489	92,438	918,636	858,577	200,966
Capital Outlay	1,829	2,548	40,263	----	----	56,635	29,066
Fire							
Current Expenditures	122,702	27,882	99,625	58,235	152,122	402,683	76,002
Capital Outlay	15,646	163,389	25,035	----	16,423	4,301	7,249
Other Protection							
Current Expenditures	38,610	15,133	54,482	47,194	----	49,974	----
Capital Outlay	757	213	12,253	----	----	1,058	----
Total Public Safety	507,341	522,347	778,147	197,867	1,087,181	1,373,228	313,283
Streets and Highways							
Maintenance	235,390	161,962	414,747	145,676	988,601	361,041	151,608
Lighting	----	4,099	----	27,017	64,174	32,365	----
Construction	12,784	366,163	16,198	816,435	1,851,559	554,448	176,573
Other Capital Outlay	11,275	1,109	----	1,288	----	14,801	----
Total Streets and Highways	259,449	533,333	430,945	990,416	2,904,334	962,655	328,181
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	8,390	----	----	16,732	----	56,538	----
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	8,390	----	----	16,732	----	56,538	----
Health							
Current Expenditures	505	----	----	----	----	----	----
Capital Outlay	799	----	----	----	----	----	----
Total Health	1,304	----	----	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	4,420	----	131,250	14,857	----	----	55,222
Capital Outlay	212,200	----	136,930	----	----	----	29,647
Parks and Recreation							
Current Expenditures	70,171	48,404	338,522	50,050	559,995	40,775	115,048
Capital Outlay	108,222	7,333	54,996	5,100	1,317,685	----	28,853
Total Culture and Recreation	395,013	55,737	661,698	70,007	1,877,680	40,775	228,770
Housing and Economic Development							
Current Expenditures	26,433	2,411	200,303	----	172,330	107,582	88,500
Capital Outlay	190,596	----	337,375	----	20,907	----	----
Airport							
Current Expenditures	----	----	83,134	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Transit							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	325,000	30,886	434,920	285,000	2,970,000	415,000	126,000
Interest and Fiscal Charges	345,023	53,311	100,028	172,006	965,803	137,345	61,672
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	46,042	92,875	----	----	----	40,259	----
All Other Unallocated							
Current Expenditures	20,770	----	----	----	69,922	23,021	11,005
Capital Outlay	----	----	----	56,149	----	----	----
Capital Outlay for Enterprise Funds							
Total Current Expenditures	1,164,108	927,318	2,277,999	658,283	3,986,953	2,529,424	833,955
Total Capital Outlay	945,806	575,521	643,003	1,211,966	5,000,929	631,714	965,938
Debt Service	670,023	84,197	534,948	457,006	3,935,803	552,345	187,672
Total Expenditures	2,779,937	1,587,036	3,455,950	2,327,255	12,923,685	3,713,483	1,987,565
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	215,000	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	55,188	----	----	----	----	28,876	----
Governmental Funds	229,680	----	294,398	135,000	----	119,655	155,209
Total Expenditures and Other Uses	3,064,805	1,587,036	3,750,348	2,462,255	12,923,685	4,077,014	2,142,774

Table 5
Classification of Revenues - 1994

Name of City	ST. JAMES	ST. JOSEPH	ST. MICHAEL	ST. PAUL PARK	ST. PETER	SARTELL	SAUK CENTRE
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	4,346	4,132	3,049	5,032	9,782	6,413	3,735
Taxable Tax Capacity	1,102,947	825,087	1,072,725	2,430,566	2,137,774	3,390,717	1,089,417
1993 Net Tax Levy (Collect. in 1994)	322,381	164,341	288,875	329,131	688,192	582,931	573,763
Special Assessments (Collect. in 1994)	26,960	83,129	38,982	48,749	129,087	333,924	66,630
Revenues							
Property Taxes	323,022	174,370	289,851	485,156	692,845	588,666	592,795
Tax Increments	226,467	----	61,819	336,991	183,006	178,460	91,867
Franchise Taxes	11,180	----	3,762	----	84,837	----	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	----	----	----	2,142	----	----
Gravel Tax and Gambling Tax	----	----	----	----	----	----	----
Special Assessments	56,229	128,123	91,014	31,480	250,660	964,743	83,905
Licenses and Permits	25,063	56,920	69,314	55,217	139,721	120,136	58,116
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	64,884	----	----	297,678	----	154,575
Other	----	----	----	----	----	----	----
State Grants							
Local Government Aid	745,453	377,689	120,895	439,585	1,104,326	221,155	723,246
HACA (Homestead Credit)	154,738	65,914	107,103	208,974	456,354	297,608	160,901
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	----	----	----	19,897	347,417	12,944	----
Other	64,633	62,285	13,433	152,941	142,369	46,034	33,510
County Grants							
Highways	2,338	----	----	----	----	11,202	----
Other	----	----	----	----	----	----	11,855
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	----	----	----	----
Total Intergovernmental Revenues	967,162	570,772	241,431	821,397	2,348,144	588,943	1,084,087
Department Fees and Service Charges							
General Government	----	9,286	13,421	----	17,992	5,180	5,214
Public Safety	97,975	96,700	33,000	37,295	76,375	34,756	156,755
Streets and Highways	----	----	----	325	1,353	----	425
Sanitation (Refuse Collection)	----	----	6,197	7,104	----	----	----
Libraries	----	----	----	----	----	----	150
Parks and Recreation	41,081	3,703	200	445	79,749	36,494	63,349
Airport	27,631	----	----	----	----	----	6,513
Transit	----	----	----	----	----	----	----
Cemetery	----	----	----	----	----	----	----
Other Service Charges	----	----	----	21,164	----	2,739	22,814
Total Fees and Service Charges	166,687	109,689	52,818	66,333	175,469	79,169	255,220
Fines and Forfeits	23,025	54,239	----	33,447	54,181	45,402	22,172
Miscellaneous Revenues							
Interest Earnings	80,032	113,780	(2,546)	99,642	72,471	316,613	17,975
All Other Revenues	179,417	142,482	29,469	52,793	334,177	31,715	110,611
Total Revenues	2,058,284	1,350,375	836,932	1,982,456	4,337,653	2,913,847	2,316,748
Other Financing Sources							
Borrowing							
Bonded Debt	----	----	----	----	757,173	1,200,000	----
Other Long-Term Debt	----	----	----	----	480,000	----	275,000
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	----	----	----	----	1,237,173	1,200,000	275,000
Other Financing Sources							
Transfers From	6,340	----	----	----	----	----	----
Enterprise Funds	357,415	----	----	----	400,544	30,000	45,000
Governmental Funds	389,575	----	----	51,000	2,376	629,559	90,850
Total Revenues and Other Sources	2,811,614	1,350,375	836,932	2,033,456	5,977,746	4,773,406	2,727,598
Type of Public Service Enterprise	W,S,L,E	W,S,R	W,S	W,S	W,S,R,H,N,E,O	W,S	W,S,H,N,E,O

Table 6
Classification of Expenditures - 1994

Name of City	ST. JAMES	ST. JOSEPH	ST. MICHAEL	ST. PAUL PARK	ST. PETER	SARTELL	SAUK CENTRE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	219,063	207,460	449,007	375,277	457,083	254,106	276,158
Capital Outlay	8,428	95,159	4,959	323	7,118	3,217	12,065
Total General Government	227,491	302,619	453,966	375,600	464,201	257,323	288,223
Public Safety							
Police							
Current Expenditures	414,324	263,662	66,795	458,104	765,486	412,471	464,601
Capital Outlay	15,491	14,702	----	20,625	61,011	19,885	19,766
Fire							
Current Expenditures	104,070	98,507	153,031	78,280	115,545	88,343	100,245
Capital Outlay	4,994	12,346	----	7,905	270,828	21,473	4,825
Other Protection							
Current Expenditures	11,889	21,752	52,126	24,823	118,163	72,973	1,562
Capital Outlay	259	----	----	----	----	----	----
Total Public Safety	551,027	410,969	271,952	589,737	1,331,033	615,145	590,999
Streets and Highways							
Maintenance	346,729	148,148	28,571	236,357	433,505	226,686	245,218
Lighting	9,912	17,808	19,684	28,005	77,110	41,531	28,395
Construction	58,131	188,544	81,092	----	442,319	669,715	30,681
Other Capital Outlay	19,442	4,890	----	14,608	226,156	88,980	99,986
Total Streets and Highways	434,214	359,390	129,347	278,970	1,179,090	1,026,912	404,280
Sanitation							
Refuse Collection & Disposal - Current Exp.	----	----	----	----	----	----	----
Other Sanitation - Current Expenditures	3,582	----	16,822	655	----	----	11,859
Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	3,582	----	16,822	655	----	----	11,859
Health							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	3,803	----	12,248	----	137,697	----	38,514
Capital Outlay	----	----	----	----	2,492	----	2,829
Parks and Recreation							
Current Expenditures	186,473	57,065	35,116	90,212	420,701	90,566	140,555
Capital Outlay	18,149	55,085	----	50,147	53,931	56,406	80,078
Total Culture and Recreation	208,425	112,150	47,364	140,359	614,821	146,972	261,976
Housing and Economic Development							
Current Expenditures	35,604	----	----	15,000	574,801	----	129,412
Capital Outlay	32,465	----	----	----	----	----	139,718
Airport							
Current Expenditures	38,506	----	----	----	13,088	----	15,541
Capital Outlay	20,140	----	----	----	----	----	4,995
Transit							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	873,256	145,000	50,000	355,000	463,198	749,000	737,586
Interest and Fiscal Charges	192,019	126,088	40,853	127,429	266,121	387,127	159,943
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	1,306	----	----	----	20,358	----	----
All Other Unallocated							
Current Expenditures	5,746	4,151	17,060	6,000	70,485	19,726	148,078
Capital Outlay	----	----	----	----	----	----	32,773
Capital Outlay for Enterprise Funds							
Total Current Expenditures	1,381,007	818,553	850,460	1,312,713	3,204,022	1,206,402	1,600,138
Total Capital Outlay	177,499	423,271	86,051	93,608	1,063,855	1,439,207	427,716
Debt Service	1,065,275	271,088	90,853	482,429	729,319	1,136,127	897,529
Total Expenditures	2,623,781	1,512,912	1,027,364	1,888,750	4,999,572	3,781,736	2,925,383
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	----	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	----	----	----	----	132,355
Governmental Funds	389,575	----	----	51,000	2,376	629,559	90,850
Total Expenditures and Other Uses	3,013,356	1,512,912	1,027,364	1,939,750	4,999,572	4,411,295	3,148,588

Classification of Revenues - 1994

Name of City	SAUK RAPIDS	SAVAGE	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	STAPLES	STEWARTVILLE
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	8,946	13,703	6,613	3,706	6,628	2,945	4,669
Taxable Tax Capacity	2,802,853	7,489,907	7,565,123	952,818	4,170,301	580,272	1,256,438
1993 Net Tax Levy (Collect. in 1994)	627,407	1,879,626	1,438,727	227,514	724,375	387,442	299,649
Special Assessments (Collect. in 1994)	313,017	1,094,745	198,730	50,464	58,764	96,317	44,439
Revenues							
Property Taxes	630,479	2,329,778	1,495,647	226,522	946,826	320,119	314,392
Tax Increments	1,268,708	1,407,200	264	46,709	----	15,048	126,121
Franchise Taxes	20,642	68,495	----	13,009	13,182	6,114	----
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	196	----	----	10,795	----	----	----
Gravel Tax and Gambling Tax	----	10,786	----	----	----	----	----
Special Assessments	916,543	2,116,503	265,439	45,866	61,710	126,712	98,231
Licenses and Permits	141,191	311,316	256,243	48,413	92,159	7,913	23,915
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	564,343	----	2,025	----	15,668	----	----
Other	----	----	----	----	----	10,000	----
State Grants							
Local Government Aid	963,970	54,658	----	754,993	215,996	642,123	547,146
HACA (Homestead Credit)	357,623	524,609	425,265	162,313	192,908	129,427	160,442
Taconite Relief and Aids	----	----	----	----	----	----	----
Highways	346,562	204,646	127,918	109,048	41,040	----	1,908,336
Other	606,201	109,222	356	41,158	52,359	74,545	66,048
County Grants							
Highways	4,014	----	----	----	----	----	----
Other	----	----	----	14,423	27,335	----	23,748
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	----	----	----	----	11,978	----	----
Total Intergovernmental Revenues	2,842,713	893,135	555,564	1,081,935	557,284	856,095	2,705,720
Department Fees and Service Charges							
General Government	14,629	486,699	33,447	8,712	22,203	39,890	----
Public Safety	55,435	6,020	----	11,900	2,779	42,600	87,384
Streets and Highways	----	4,154	----	6,384	----	3,002	4,068
Sanitation (Refuse Collection)	----	----	----	171,282	29,782	----	----
Libraries	----	----	----	----	----	1,057	1,419
Parks and Recreation	47,225	161,907	8,786	26,996	86,604	6,682	37,565
Airport	----	----	----	8,240	----	12,156	----
Transit	----	----	----	----	----	----	9,347
Cemetery	----	----	----	----	----	----	----
Other Service Charges	----	1,276,699	----	1,125	----	43,285	----
Total Fees and Service Charges	117,289	1,935,479	42,233	234,639	141,368	148,672	139,783
Fines and Forfeits	45,364	62,156	73,998	12,441	64,869	19,800	1,908
Miscellaneous Revenues							
Interest Earnings	250,171	883,896	197,639	131,605	103,404	59,416	99,952
All Other Revenues	150,112	----	181,028	185,114	42,698	50,664	217,093
Total Revenues	6,383,408	10,018,744	3,068,055	2,037,048	2,023,500	1,610,553	3,727,115
Other Financing Sources							
Borrowing							
Bonded Debt	1,582,236	4,865,662	----	----	----	----	1,005,224
Other Long-Term Debt	319,475	----	----	----	495,102	----	145,000
Short-Term Debt	57,730	----	----	----	----	----	----
Total Borrowing	1,959,441	4,865,662	----	----	495,102	----	1,150,224
Other Financing Sources	126,212	----	----	----	----	----	----
Transfers From							
Enterprise Funds	213,000	501,000	80,600	60,000	135,000	----	13,853
Governmental Funds	1,149,947	650,752	913,825	58,787	20,000	44,362	49,876
Total Revenues and Other Sources	9,832,008	16,036,158	4,062,480	2,155,835	2,673,602	1,654,915	4,941,068
Type of Public Service Enterprise	W,S,L	W,S,L,O	W,S,L,O	W,S,L,H,E,O	W,S,L	W,S,E,O	W,S

**Table 6
Classification of Expenditures - 1994**

Name of City	SAUK RAPIDS	SAVAGE	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	STAPLES	STEWARTVILLE
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	452,846	1,479,265	679,918	219,095	428,338	230,562	177,198
Capital Outlay	3,986	70,085	75,179	----	627,662	4,350	382
Total General Government	456,832	1,549,350	755,097	219,095	1,056,000	234,912	177,580
Public Safety							
Police							
Current Expenditures	510,252	1,108,950	423,947	230,802	654,196	284,118	171,725
Capital Outlay	18,349	356,310	----	17,940	37,245	17,622	----
Fire							
Current Expenditures	108,720	----	109,747	51,818	75,690	71,594	132,583
Capital Outlay	14,153	41,050	----	2,657	----	4,839	11,500
Other Protection							
Current Expenditures	11,323	192,684	83,916	----	28,263	----	5,481
Capital Outlay	----	4,760	437	697	----	----	----
Total Public Safety	662,797	1,703,754	618,047	303,914	795,394	378,173	321,289
Streets and Highways							
Maintenance	468,255	628,363	374,283	219,407	113,359	132,163	216,313
Lighting	66,680	132,670	34,461	30,424	34,493	35,265	51,380
Construction	1,384,034	9,746,856	423,479	288,985	37,986	267,218	192,392
Other Capital Outlay	118,396	115,322	25,915	6,977	63,131	2,294	61,139
Total Streets and Highways	2,037,365	10,623,211	858,138	545,793	248,969	436,940	521,224
Sanitation							
Refuse Collection & Disposal - Current Exp.	14,622	----	----	1,321	----	----	----
Other Sanitation - Current Expenditures	706	20,446	18,979	74,590	48,903	----	3,825
Capital Outlay	----	----	----	73,570	----	----	----
Total Sanitation	15,328	20,446	18,979	149,481	48,903	----	3,825
Health							
Current Expenditures	----	----	----	----	----	----	----
Capital Outlay	----	----	----	----	----	----	----
Total Health	----	----	----	----	----	----	----
Culture and Recreation							
Libraries							
Current Expenditures	----	39,678	----	67,841	----	43,889	84,528
Capital Outlay	----	----	----	4,848	----	----	16,433
Parks and Recreation							
Current Expenditures	189,332	610,764	127,626	180,371	324,673	25,609	147,722
Capital Outlay	41,683	22,532	129,678	2,372	570	9,898	147,315
Total Culture and Recreation	231,015	672,974	257,304	255,432	325,243	79,396	395,998
Housing and Economic Development							
Current Expenditures	466,997	----	----	23,310	----	37,586	19,317
Capital Outlay	1,464,139	----	----	2,000	----	18,602	128,392
Airport							
Current Expenditures	----	----	----	13,608	----	8,385	----
Capital Outlay	----	----	----	----	----	237,926	----
Transit							
Current Expenditures	----	----	----	----	15,668	----	51,150
Capital Outlay	----	----	----	----	----	----	----
Debt Service							
Principal Payments	1,010,948	2,159,250	681,000	104,688	82,462	203,655	3,229,630
Interest and Fiscal Charges	689,231	1,733,047	120,862	93,638	61,401	179,656	227,983
Unallocated Pension Contributions	----	----	----	----	----	----	----
Unallocated Insurance	----	----	----	----	----	----	----
All Other Unallocated	----	----	----	----	----	----	----
Current Expenditures	340,225	174,442	----	203,189	13,519	----	89,214
Capital Outlay	----	----	----	----	----	42,803	----
Capital Outlay for Enterprise Funds	1,035,303	----	44,312	----	----	----	----
Total Current Expenditures	2,629,958	4,387,262	1,852,877	1,315,776	1,737,102	869,171	1,150,436
Total Capital Outlay	4,080,043	10,356,915	699,000	400,046	766,594	605,552	557,553
Debt Service	1,700,179	3,892,297	801,862	198,326	143,863	383,311	3,457,613
Total Expenditures	8,410,180	18,636,474	3,353,739	1,914,148	2,647,559	1,858,034	5,165,602
Other Financing Uses							
Debt Redemption - Refunded	----	----	----	----	----	----	----
Other Financing Uses	591,212	----	----	----	----	----	----
Transfers To							
Enterprise Funds	----	----	10,000	18,915	20,000	----	----
Governmental Funds	1,149,947	650,752	913,825	58,787	20,000	44,362	49,876
Total Expenditures and Other Uses	10,151,339	19,287,226	4,277,564	1,991,850	2,687,559	1,902,396	5,215,478

Classification of Revenues - 1994

Name of City	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADENA	WAITE PARK	WASECA
GOVERNMENTAL FUNDS							
Class of City	4	4	4	4	4	4	4
Population (1994 Estimate)	8,043	3,616	9,232	4,147	4,240	5,476	8,184
Taxable Tax Capacity	2,193,907	921,348	2,917,345	2,386,050	1,278,090	3,280,358	3,275,086
1993 Net Tax Levy (Collect. in 1994)	910,317	382,506	1,131,023	762,026	318,638	1,096,722	873,383
Special Assessments (Collect. in 1994)	255,298	7,069	43,995	398,736	48,773	315,700	140,281
Revenues							
Property Taxes	900,410	278,298	1,123,760	893,881	325,799	1,204,174	794,569
Tax Increments	----	----	413,926	714,855	43,433	862,999	----
Franchise Taxes	18,110	11,289	53,406	----	13,180	12,929	93,303
Sales Taxes	----	----	----	----	----	----	----
Hotel/Motel Taxes	----	18,134	----	----	----	----	----
Gravel Tax and Gambling Tax	----	----	----	----	----	----	----
Special Assessments	461,649	56,153	53,540	1,907,258	39,137	455,407	356,939
Licenses and Permits	67,186	34,476	80,378	151,253	9,185	52,467	59,139
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	----	----	217,181	----	----	----	----
Other	----	----	----	----	----	----	----
State Grants							
Local Government Aid	1,144,258	895,866	3,084,528	257,546	535,359	322,430	1,366,201
HACA (Homestead Credit)	524,500	240,961	1,005,309	217,704	155,832	338,368	335,704
Taconite Relief and Aids	----	57,875	986,311	----	----	----	----
Highways	795,115	----	163,073	13,925	----	161,340	339,311
Other	360,834	167,431	95,299	25,363	74,259	44,188	73,121
County Grants							
Highways	10,853	11,000	----	----	----	----	22,831
Other	249,709	44,055	2,174	3,440	----	----	----
Local Units Grants							
Highways	----	----	----	----	----	----	----
Other	314,610	250,172	270,123	----	890	----	----
Total Intergovernmental Revenues	3,399,879	1,667,360	5,823,998	517,978	766,340	866,326	2,137,168
Department Fees and Service Charges							
General Government	44,131	----	9,339	41,456	780	1,970	141,777
Public Safety	65,634	56,600	525,460	70,390	24,290	----	----
Streets and Highways	34,900	----	24,977	1,362	5,498	----	----
Sanitation (Refuse Collection)	----	----	----	2,071	----	----	----
Libraries	24,342	4,354	8,390	----	----	----	----
Parks and Recreation	427,472	247,108	117,879	52,005	33,306	----	----
Airport	----	35,650	----	----	13,566	----	----
Transit	----	----	----	----	----	----	----
Cemetery	56,463	3,738	----	1,000	----	----	----
Other Service Charges	----	34,840	67,696	30,443	----	----	----
Total Fees and Service Charges	652,942	382,290	753,741	198,727	77,440	1,970	141,777
Fines and Forfeits	55,466	8,366	114,108	6,514	15,689	56,810	36,092
Miscellaneous Revenues							
Interest Earnings	169,999	140,793	555,282	324,227	40,377	237,886	146,132
All Other Revenues	222,087	33,727	1,559,881	813,608	159,893	215,302	243,371
Total Revenues	5,947,728	2,630,886	10,532,020	5,528,301	1,490,473	3,966,270	4,008,490
Other Financing Sources							
Borrowing							
Bonded Debt	788,960	----	----	2,511,521	----	----	852,260
Other Long-Term Debt	----	1,862,448	----	----	----	----	----
Short-Term Debt	----	----	----	----	----	----	----
Total Borrowing	788,960	1,862,448	----	2,511,521	----	----	852,260
Other Financing Sources	177,729	38,760	----	357,606	65,000	7,983	----
Transfers From							
Enterprise Funds	640,000	----	----	----	235,000	----	68,800
Governmental Funds	----	119,400	491,917	46,233	19,218	727,210	119,073
Total Revenues and Other Sources	7,554,417	4,651,494	11,023,937	8,443,661	1,809,691	4,701,463	5,048,623
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	W,S,E,O

64

**Table 6
Classification of Expenditures - 1994**

Name of City	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADENA	WAITE PARK	WASECA
GOVERNMENTAL FUNDS							
Expenditures							
General Government							
Current Expenditures	545,384	324,537	523,548	394,255	186,584	135,988	595,811
Capital Outlay	5,190	624	11,663	3,802	-----	36,218	346
Total General Government	550,574	325,161	535,211	398,057	186,584	172,206	596,157
Public Safety							
Police							
Current Expenditures	871,623	418,720	2,077,981	119,213	385,472	366,171	569,133
Capital Outlay	27,438	15,859	36,700	-----	16,760	57,524	25,849
Fire							
Current Expenditures	412,312	42,234	534,428	150,409	64,097	42,646	191,396
Capital Outlay	12,542	1,647	50,085	-----	5,414	14,075	2,500
Other Protection							
Current Expenditures	-----	10,219	29,983	148,528	-----	10,112	35,854
Capital Outlay	-----	-----	4,361	3,209	-----	-----	-----
Total Public Safety	1,323,915	488,679	2,733,538	421,359	471,743	490,528	824,732
Streets and Highways							
Maintenance	438,774	499,290	1,253,102	303,644	196,658	278,497	623,857
Lighting	134,119	34,028	21,713	57,608	-----	40,385	58,365
Construction	1,860,941	174,328	721,438	1,461,345	-----	66,565	705,747
Other Capital Outlay	39,625	5,875	51,382	28,262	65,789	5,007	247,692
Total Streets and Highways	2,473,459	713,521	2,047,635	1,850,859	262,447	390,454	1,635,661
Sanitation							
Refuse Collection & Disposal - Current Exp.	-----	24,933	-----	-----	6,301	164,064	-----
Other Sanitation - Current Expenditures	-----	24,615	-----	7,694	47,441	27,595	21,757
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Sanitation	-----	49,548	-----	7,694	53,742	191,659	21,757
Health							
Current Expenditures	-----	81,334	-----	-----	-----	-----	-----
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Total Health	-----	81,334	-----	-----	-----	-----	-----
Culture and Recreation							
Libraries							
Current Expenditures	732,154	114,486	555,828	3,323	30,420	-----	141,550
Capital Outlay	14,072	12,257	33,441	-----	2,540	-----	-----
Parks and Recreation							
Current Expenditures	915,406	234,412	632,297	86,936	251,304	40,940	321,209
Capital Outlay	122,840	170,263	565,213	41,786	43,662	6,405	23,963
Total Culture and Recreation	1,784,472	531,418	1,786,779	132,045	327,926	47,345	486,722
Housing and Economic Development							
Current Expenditures	93,858	80,050	151,026	57,180	129,714	-----	43,418
Capital Outlay	591	-----	-----	730,610	724	-----	-----
Airport							
Current Expenditures	-----	57,955	24,914	-----	16,588	-----	-----
Capital Outlay	-----	16,567	-----	-----	11,842	-----	-----
Transit							
Current Expenditures	-----	-----	160,626	-----	-----	-----	-----
Capital Outlay	-----	-----	-----	-----	-----	-----	-----
Debt Service							
Principal Payments	613,000	76,618	487,393	1,524,846	120,000	1,165,000	80,000
Interest and Fiscal Charges	347,137	10,571	588,873	726,683	51,834	594,143	30,126
Unallocated Pension Contributions	-----	-----	-----	-----	-----	63,670	-----
Unallocated Insurance	131,773	67,949	542,435	-----	-----	148,210	98,764
All Other Unallocated							
Current Expenditures	323,425	72,942	479,966	-----	30,964	142,065	132,276
Capital Outlay	-----	180,673	967,287	-----	45,966	13,905	315,680
Capital Outlay for Enterprise Funds							
Total Current Expenditures	4,598,828	2,087,704	6,987,847	1,328,790	1,345,543	1,460,343	2,833,390
Total Capital Outlay	2,083,239	2,607,153	2,441,570	2,585,174	192,697	737,369	1,321,777
Debt Service	960,137	87,189	1,076,266	2,251,529	171,834	1,759,143	110,126
Total Expenditures	7,642,204	4,782,046	10,505,683	6,165,493	1,710,074	3,956,855	4,265,293
Other Financing Uses							
Debt Redemption - Refunded	-----	-----	-----	-----	-----	-----	-----
Other Financing Uses	-----	-----	-----	-----	-----	29,782	-----
Transfers To							
Enterprise Funds	-----	-----	30,000	-----	-----	-----	26,263
Governmental Funds	-----	119,400	491,917	46,233	19,218	727,210	119,073
Total Expenditures and Other Uses	7,642,204	4,901,446	11,027,600	6,211,726	1,729,292	4,713,847	4,410,629

Table 5
Classification of Revenues - 1994

Name of City	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
GOVERNMENTAL FUNDS					
Class of City	4	4	4	4	
Population (1994 Estimate)	3,860	4,511	10,200	577,780	3,186,476
Taxable Tax Capacity	6,999,005	1,115,057	4,438,400	323,051,292	2,151,448,466
1993 Net Tax Levy (Collect. in 1994)	1,381,368	515,842	1,423,332	77,400,587	488,376,774
Special Assessments (Collect. in 1994)	115,756	165,149	150,902	16,748,046	105,557,558
Revenues					
Property Taxes	1,412,581	433,193	1,372,274	82,000,162	552,702,305
Tax Increments	909,730	64,382	465,999	26,108,096	223,225,800
Franchise Taxes	17,337	----	----	1,503,903	46,154,301
Sales Taxes	----	----	----	----	24,941,048
Hotel/Motel Taxes	----	----	----	291,336	13,036,240
Gravel Tax and Gambling Tax	----	----	13,323	104,380	1,886,629
Special Assessments	119,566	219,155	174,540	31,775,697	189,694,424
Licenses and Permits	192,452	24,562	76,724	8,542,777	61,628,945
Intergovernmental Revenues					
Federal Grants					
Community Development Block Grants	----	----	----	4,023,887	43,444,305
Other	4,500	----	30,000	2,807,151	53,478,520
State Grants					
Local Government Aid	----	625,502	1,829,189	55,161,075	276,277,628
HACA (Homestead Credit)	282,443	356,583	680,815	27,946,396	170,631,732
Taconite Relief and Aids	----	----	----	3,345,810	5,246,835
Highways	20,193	----	33,862	12,501,802	106,138,512
Other	65,857	58,439	168,321	10,570,485	79,914,161
County Grants					
Highways	25,246	----	16,754	935,557	5,846,285
Other	660	11,181	----	1,389,126	12,314,530
Local Units Grants					
Highways	----	----	----	----	103,374
Other	----	----	24,874	2,281,980	9,809,400
Total Intergovernmental Revenues	398,899	1,051,705	2,783,815	120,963,269	763,205,282
Department Fees and Service Charges					
General Government	80,142	127,928	161,322	3,945,812	33,365,765
Public Safety	15,506	149,317	14,386	6,108,901	22,490,112
Streets and Highways	----	----	11,978	1,290,159	14,321,723
Sanitation (Refuse Collection)	----	----	18,488	2,133,950	3,172,917
Libraries	----	3,585	----	228,334	898,631
Parks and Recreation	14,790	25,057	41,565	4,952,811	32,647,447
Airport	----	28,266	----	542,088	1,107,673
Transit	----	----	----	124,452	1,139,090
Cemetery	6,750	----	----	383,450	626,936
Other Service Charges	----	10,552	----	5,593,789	48,174,693
Total Fees and Service Charges	117,188	344,705	247,739	25,303,746	157,944,987
Fines and Forfeits					
	52,449	12,352	67,232	3,335,829	22,869,160
Miscellaneous Revenues					
Interest Earnings	173,617	5,910	345,886	15,723,261	144,399,574
All Other Revenues	253,028	----	129,954	19,282,711	141,741,832
Total Revenues	3,646,847	2,155,964	5,677,486	334,935,167	2,343,430,527
Other Financing Sources					
Borrowing					
Bonded Debt	4,772,654	1,252,380	----	71,032,914	443,021,944
Other Long-Term Debt	30,000	140,000	----	11,740,111	27,658,301
Short-Term Debt	----	----	----	157,730	413,730
Total Borrowing	4,802,654	1,392,380	----	82,930,755	471,093,975
Other Financing Sources					
Transfers From	11,798	----	----	1,236,294	6,986,875
Enterprise Funds					
Enterprise Funds	261,300	230,245	359,036	15,063,328	69,310,153
Governmental Funds	461,200	29,227	300,903	36,091,148	375,170,584
Total Revenues and Other Sources	9,183,799	3,807,816	6,337,425	470,256,692	3,265,992,114
Type of Public Service Enterprise	W,S,R,L,O	W,S,L,H,E,O	W,S,L,H,N,E,O		

Table 6
Classification of Expenditures - 1994

Name of City	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
GOVERNMENTAL FUNDS					
Expenditures					
General Government					
Current Expenditures	519,690	226,126	655,416	42,662,499	231,102,389
Capital Outlay	11,215	11,319	7,196	5,164,244	33,834,648
Total General Government	530,905	237,445	662,612	47,826,743	264,937,037
Public Safety					
Police					
Current Expenditures	577,836	468,555	1,324,181	48,932,604	334,856,463
Capital Outlay	61,063	64,385	38,704	2,193,514	13,051,069
Fire					
Current Expenditures	102,147	71,882	172,499	13,506,030	153,724,606
Capital Outlay	15,712	111,751	115,498	4,454,566	15,160,616
Other Protection					
Current Expenditures	49,001	1,073	14,956	4,466,546	40,855,904
Capital Outlay	-----	-----	-----	253,957	3,895,001
Total Public Safety	805,759	717,646	1,665,838	73,807,217	561,543,659
Streets and Highways					
Maintenance	330,168	305,096	633,213	34,262,059	178,585,837
Lighting	43,269	18,261	154,547	3,483,120	21,787,827
Construction	728,737	300,873	913,198	60,839,016	351,544,503
Other Capital Outlay	142,766	145,692	116,234	5,437,169	21,131,187
Total Streets and Highways	1,244,940	769,922	1,817,192	104,021,364	573,049,354
Sanitation					
Refuse Collection & Disposal - Current Exp.	-----	-----	15,360	2,319,718	2,407,283
Other Sanitation - Current Expenditures	-----	-----	11,043	1,776,423	9,000,029
Capital Outlay	-----	-----	-----	107,626	221,606
Total Sanitation	-----	-----	26,403	4,203,767	11,628,918
Health					
Current Expenditures	5,283	5,241	-----	160,623	25,963,940
Capital Outlay	-----	-----	-----	799	557,017
Total Health	5,283	5,241	-----	161,422	26,520,957
Culture and Recreation					
Libraries					
Current Expenditures	-----	79,418	-----	5,687,023	43,919,084
Capital Outlay	-----	9,808	-----	2,111,512	13,847,854
Parks and Recreation					
Current Expenditures	201,853	150,505	340,059	19,359,917	162,406,315
Capital Outlay	47,782	27,708	80,006	6,203,729	55,652,879
Total Culture and Recreation	249,635	267,439	420,065	33,362,181	275,826,132
Housing and Economic Development					
Current Expenditures	-----	93,480	30,433	10,584,845	121,373,598
Capital Outlay	-----	-----	-----	13,707,319	129,226,876
Airport					
Current Expenditures	-----	29,581	-----	1,463,629	3,945,932
Capital Outlay	-----	1,112	-----	1,424,028	7,089,396
Transit					
Current Expenditures	-----	-----	-----	967,685	6,779,607
Capital Outlay	-----	-----	-----	131,767	847,630
Debt Service					
Principal Payments	245,000	593,474	700,000	61,789,337	378,238,896
Interest and Fiscal Charges	659,200	284,374	309,630	28,897,300	205,418,184
Unallocated Pension Contributions	-----	-----	-----	373,636	6,504,060
Unallocated Insurance	95,386	-----	-----	2,487,055	7,811,839
All Other Unallocated					
Current Expenditures	34,991	-----	195,318	8,569,627	70,124,186
Capital Outlay	-----	-----	-----	3,821,713	13,066,247
Total Debt Service	904,200	877,848	1,009,630	90,686,637	583,657,080
Total Expenditures	3,871,099	2,999,714	5,827,491	422,811,156	2,776,102,088
Other Financing Uses					
Debt Redemption - Refunded	1,305,000	-----	-----	3,878,246	91,501,924
Other Financing Uses	-----	-----	-----	751,252	4,481,539
Transfers To					
Enterprise Funds	5,000	-----	144	1,949,460	22,282,939
Governmental Funds	461,200	29,227	300,903	36,991,148	374,815,155
Total Expenditures and Other Uses	5,642,299	3,028,941	6,128,538	468,401,100	3,269,183,645

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				NONOPERATING			TAXES	TRANSFERS TO/-FROM				DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS	FEDERAL GRANTS		STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ALBERT LEA	18,338	665,356	779,581	-114,225	25,022	.....	-89,203	.....	.....	.....	.....	12,143	.....	.....	.....
ALEXANDRIA	8,251	599,882	479,828	120,057	42,840	30,059	132,838	.....	.....	.....	.....	112,457	.....	.....	.....
ANDOVER	19,465	485,107	443,190	41,917	16,774	.....	58,691	.....	.....	.....	.....	76,905	.....	.....	.....
ANOKA	17,509	981,344	748,371	232,973	80,649	57,503	226,119	.....	.....	.....	20,000	64,266	.....	.....	.....
APPLE VALLEY [3]	39,188	4,588,920	4,349,911	239,009	96,447	9,512	325,944	.....	.....	.....	84,000	192,735	.....	56,910	112,800
ARDEN HILLS	9,436	876,828	696,600	180,228	10,862	.....	191,090	.....	.....	.....	.....	17,820	.....	.....	70,000
AUSTIN [4]	22,039	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BAXTER [3]	4,261	316,334	400,961	-84,627	20,861	.....	-63,766	.....	.....	.....	.....	.....	.....	.....	.....
BAYPORT	3,225	175,824	128,091	47,733	7,412	.....	55,145	.....	.....	.....	148,548	.....	.....	.....	.....
BELLE PLAINE	3,240	177,618	146,157	31,461	68,421	42,578	57,304	17,605	.....	.....	.....	2,555	.....	.....	.....
BEMIDJI	11,494	547,623	560,065	-12,442	81,307	7,886	60,979	.....	.....	.....	.....	323,611	.....	42,578	85,000
BENSON	3,224	260,928	173,826	87,102	34,282	13,913	97,471	.....	.....	.....	.....	206,399	.....	7,886	30,000
BIG LAKE [3]	3,637	340,811	376,473	-35,662	97,083	20,545	40,876	.....	.....	.....	.....	52,425	.....	13,913	15,850
BLAINE	41,658	1,711,145	1,464,285	246,860	45,955	82,448	210,367	.....	.....	.....	.....	142,435	.....	20,545	30,000
BLOOMINGTON	86,683	6,773,611	5,952,824	820,787	510,053	85,726	1,245,114	.....	.....	.....	.....	806,522	1,220,000	82,448	190,000
BLUE EARTH	3,722	311,549	266,597	44,952	.....	.....	44,952	.....	.....	.....	.....	18,248	.....	84,858	200,000
BRAINERD	12,521	935,772	942,786	-7,014	60,048	.....	53,034	.....	.....	.....	.....	10,248	.....	34,581	60,000
BRECKENRIDGE [4]	3,710	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,000	.....	.....	.....
BROOKLYN CENTER	28,484	1,053,689	957,823	95,866	284,169	5,063	374,972	.....	.....	.....	.....	80,220	.....	.....	.....
BROOKLYN PARK	7,471	2,576,888	2,574,062	2,826	363,399	4,155	362,070	.....	.....	.....	.....	576,809	.....	.....	.....
BUFFALO	5,722	557,827	338,923	221,904	102,853	135,363	189,394	52,041	.....	27,131	5,434	6,340,138	.....	.....	.....
BURNSVILLE	84,838	2,378,114	2,924,051	-548,937	36,933	47,147	-859,151	.....	.....	.....	.....	122,269	.....	135,363	238,960
CALDONIA	3,922	116,804	100,198	16,306	17,336	61,318	-27,673	.....	.....	.....	.....	29,902	.....	67,147	270,000
CAMBRIDGE	5,222	367,187	280,826	86,361	260	.....	86,621	.....	.....	.....	.....	966,325	.....	26,676	30,000
CANNON FALLS	3,460	145,143	162,621	-17,478	21,148	.....	3,670	.....	.....	.....	.....	79,052	.....	.....	.....
CHAMPLIN	19,030	682,757	666,738	16,019	468,013	242,779	241,253	.....	.....	.....	.....	4,134	.....	.....	.....
CHANHASSEN [3]	14,316	1,863,637	2,204,956	-341,319	71,568	817	-270,268	.....	.....	.....	.....	289,871	.....	238,374	595,000
CHASKA	13,721	484,521	582,142	-97,621	35,707	85,350	-147,264	.....	.....	.....	.....	55,000	.....	517	.....
CHISHOLM	5,220	383,461	441,617	-58,156	6,545	.....	-51,611	.....	.....	.....	.....	112,406	.....	85,350	75,000
CIRCLE PINES	4,695	309,808	253,463	56,345	9,744	.....	.....	.....	.....	.....	.....	311,611	.....	.....	.....
CLOQUET	11,070	1,802,080	1,826,892	-24,812	358,998	43,218	290,971	172,818	.....	68,826	.....	87,276	.....	.....	.....
COLUMBIA HEIGHTS	18,882	1,134,756	959,577	175,179	44,781	12,499	207,461	.....	.....	.....	.....	21,957	.....	43,218	200,000
COON RAPIDS	58,991	2,608,988	1,904,073	704,915	310,836	587,741	428,010	.....	.....	.....	.....	63,943	.....	.....	.....
COTTAGE GROVE	26,675	1,142,330	933,821	208,509	7,585	51,413	164,681	.....	.....	.....	.....	18,842	301,256	4,358,763	555,211
CROOKSTON	8,163	980,882	638,479	342,403	147,907	169,711	320,599	63,581	.....	40,756	.....	19,203	.....	51,413	180,000
CRYSTAL	23,703	1,152,664	962,817	189,847	21,383	72,310	138,920	.....	.....	.....	.....	32,238	.....	169,711	268,000
DESPHAVEN	3,621	28,495	26,678	1,817	1,534	.....	3,351	.....	.....	.....	.....	18,474	.....	.....	.....
DELANO	2,890	121,466	92,616	28,850	31,620	43,043	17,427	.....	.....	.....	.....	.....	.....	.....	.....
DETROIT LAKES	7,295	483,065	423,854	59,211	4,195	30,240	33,166	.....	.....	.....	.....	2,262	.....	27,202	70,000
DILNORTH	2,865	111,970	137,068	-25,098	134,126	46,178	62,850	57,409	.....	40,837	.....	.....	.....	.....	.....
DULUTH	85,746	6,725,049	6,504,002	221,047	168,806	485,750	-95,897	.....	.....	.....	.....	.....	1,502,556	.....	469,572
EAGAN	54,957	3,182,250	2,640,940	541,310	1,669,751	1,389,444	821,617	.....	.....	.....	23,494	235,705	9,545,014	1,384,551	650,000
EAST GRAND FORKS	8,947	1,185,905	1,105,698	80,207	.....	10,591	69,616	.....	817,579	.....	.....	.....	1,497,804	.....	10,591
EDEN PRAIRIE	44,189	1,851,787	2,212,309	-360,522	55,538	16,797	-321,781	.....	.....	.....	.....	50,000	.....	.....	.....
EDINA [3] [27]	46,841	7,017,153	6,600,326	416,827	6,642	112,514	310,955	.....	.....	.....	.....	.....	.....	.....	.....
ELK RIVER	12,811	293,483	196,880	96,603	3,545	46,510	53,638	.....	.....	.....	.....	.....	.....	.....	.....
ELY	3,919	300,291	306,584	-6,293	17,856	20,731	-9,168	.....	.....	.....	.....	.....	.....	.....	.....
EVELETH	4,002	338,092	389,339	-51,247	33,705	25,244	-42,786	.....	.....	.....	.....	.....	.....	.....	.....
FARMONT	11,350	1,188,781	908,243	280,538	26,008	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FARBULT	18,492	917,643	463,740	453,903	43,861	30,139	467,625	.....	.....	.....	.....	.....	.....	.....	.....
FARMINGTON	6,870	584,797	270,103	314,694	17,318	.....	332,012	.....	.....	.....	.....	.....	.....	.....	.....

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

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				NET INCOME			TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	OR -LOSS	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
FERGUS FALLS	12,596	996,503	780,280	216,303	238,924	....	455,227	....	....	....	17,272	188,324	....	....	....
FORBES LAKE (3)	6,397	882,096	812,435	69,661	113,902	....	183,563	....	....	....	....	11,479	....	....	....
FRIDLEY (3)	28,104	3,985,612	4,534,059	-548,447	253,689	141,196	-435,954	....	....	....	....	....	....	....	....
GLENCOE	4,923	508,150	393,989	114,161	21,316	93,859	41,618	....	....	....	32,884	1,320	1,097,573	335,000	141,196	80,000
GLENWOOD	2,584	139,825	112,823	27,002	6,699	13,221	20,480	....	....	....	....	7,531	....	....	13,221	6,000
GOLDEN VALLEY (3)	20,947	2,034,980	3,476,742	-641,762	286,605	....	-355,157	....	....	....	....	80,590	....	....	....	....
GOODVIEW	3,079	171,056	136,976	34,080	2,960	....	37,040	....	....	....	....	15,000	196,845	....	....	....
GRAND RAPIDS	8,163	905,563	871,695	33,868	115,178	240,280	-91,234	....	....	....	....	27,543	92,002	....	231,441	105,000
GRANITE FALLS	3,049	320,244	305,919	14,325	18,009	66,553	-34,219	....	....	....	....	-19,153	....	....	66,553	35,000
HASTINGS	16,200	1,073,129	946,168	126,961	55,589	35,066	147,484	....	....	....	....	19,000	276,674	....	35,066	95,000
HERMANTOWN	7,237	360,575	411,751	-51,176	104,840	3,557	50,107	....	....	....	....	....	1,984	....	....	....
HIBBING	17,964	1,151,093	1,149,774	1,319	....	....	1,319	....	....	....	....	1,401,690	....	....	....	....
HOPKINS	16,536	820,913	683,726	137,187	27,560	....	164,747	....	....	....	....	540,888	....	....	....	....
HUGO (3)	5,208	573,523	236,760	336,763	30,000	52,628	314,135	....	....	....	....	....	5,541	....	52,628	....
HUTCHINSON	12,174	620,507	548,663	71,844	47,454	139,566	-20,268	....	....	....	....	111,137	4,185,000	122,185	25,000	....
INTL FALLS (3)	7,811	1,354,672	1,481,481	-126,809	42,469	....	-84,340	38,074	....	....	....	197,428	19,150	....	....	....
INVER GROVE HEIGHTS	25,243	1,233,188	1,056,256	176,932	168,363	245,585	99,710	....	....	....	....	-53,222	89,165	....	245,585	226,250
JACKSON	3,557	355,026	262,258	92,768	16,750	18,108	91,410	....	....	....	....	20,000	16,251	....	18,108	55,000
JORDAN	2,982	265,559	166,784	98,775	14,083	1,110	111,748	....	....	....	....	150,000	10,102	....	....	....
KASSON	3,940	132,229	150,477	-18,248	2,255	9,945	-25,938	....	....	....	....	....	12,885	....	9,945	....
LA CRESCENT	4,478	222,309	195,506	26,803	37,068	34,045	29,826	....	....	....	....	....	72,979	860,000	34,045	20,000
LAKE CITY	4,507	230,226	208,354	21,872	19,186	18,000	23,058	....	....	....	....	....	24,277	....	....	....
LAKE ELMO	6,072	40,306	69,484	-29,178	65,712	57,628	-21,094	....	....	....	....	....	....	....	....	....
LAKEVILLE	32,978	1,045,367	1,227,484	-182,117	77,655	629	-105,091	....	....	....	....	39,191	11,696	....	629	....
LE SUEUR	3,826	428,450	211,300	217,150	5,350	....	222,500	....	....	....	....	....	173,418	....	....	....
LINO LAKES	12,266	295,006	272,740	22,266	191,358	66,080	147,544	....	....	....	....	92,119	809	....	66,080	25,000
LITCHFIELD	6,138	345,198	327,405	17,793	13,130	1,332	29,591	....	....	....	....	....	238,516	....	....	....
LITTLE CANADA	9,225	814,802	821,758	-6,956	20,850	....	13,894	....	....	....	....	144,422	5,424	....	....	....
LITTLE FALLS	7,595	674,828	536,818	138,010	71,072	....	209,082	....	....	....	....	92,072	90,507	....	....	....
LONG PRAIRIE	2,847	147,663	130,446	17,217	11,465	6,880	21,802	....	....	....	....	1,500	379,488	685,270	6,880	....
LUVERNE	4,471	779,858	530,549	249,309	29,215	15,076	263,448	....	....	....	....	33,560	267,317	....	13,764	65,000
MAHTOMEDI	6,353	341,818	277,241	64,574	42,259	75,669	31,164	....	....	....	....	49,433	1,391	....	75,669	25,000
MAHKATO (1)	31,906	5,676,193	5,038,217	637,976	231,359	166,263	703,072	....	485	....	....	682,058	957,243	....	165,985	205,000
MAPLE GROVE	43,542	2,118,147	1,734,746	383,401	637,812	427,607	593,606	....	....	....	....	40,203	107,930	....	427,607	95,000
MAPLEWOOD (5)	32,903	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MARSHALL	12,397	1,638,624	1,413,858	224,766	143,890	370,735	-2,079	....	....	....	....	....	437,916	....	366,432	32,000
MEDINA	3,628	110,270	110,579	-309	15,114	....	14,805	....	....	....	....	....	1,415	....	....	....
MELROSE	2,657	293,374	204,127	89,247	20,618	19,372	90,493	....	....	....	....	....	....	....	....	....
MINNEAPOLIS	366,480	34,807,179	28,513,895	6,293,284	288,991	1,921,804	4,660,471	....	....	....	....	1,636,295	768,230	11,775,000	1,680,367	4,341,000
MINNETONKA (3)	50,569	5,473,520	6,114,041	-640,521	219,283	11,699	-432,937	....	....	....	....	200,000	430,976	....	1,917	400,000
MINNETRISTA	3,758	37,477	62,976	-25,499	....	....	-25,499	....	....	....	....	....	....	....	....	....
MONTEVIDEO (3)	5,519	854,981	624,941	230,040	78,264	259,886	48,418	....	....	....	....	....	1,946,640	592,119	160,052	152,250
MONTICELLO	5,527	195,725	347,265	-151,540	2,763	....	-148,777	....	....	....	....	....	3,101	....	....	....
MOORHEAD	33,618	2,976,298	1,750,375	1,225,923	1,195,441	1,345,037	1,076,327	....	....	....	....	164,470	7,495,647	....	1,345,037	612,783
MORA	2,966	245,592	208,828	36,764	48,632	....	85,396	....	....	....	....	....	83,901	....	....	....
MORRIS (3)	5,647	644,931	454,346	190,585	44,840	26,248	209,177	....	....	....	....	47,430	1,291,543	1,428,753	24,895	100,850
MOUND	9,592	373,974	329,039	44,935	62,772	39,363	68,344	....	....	....	....	16,000	491,093	....	39,363	20,000
MOUNDS VIEW	12,552	551,178	613,359	-62,181	103,100	146,190	-105,271	....	....	....	....	61,250	366,557	....	146,190	55,000
MOUNTAIN IRON	3,354	121,734	121,361	373	....	....	373	....	....	....	....	....	445	....	....	....
NEW BRIGHTON	22,328	777,158	1,038,517	-261,359	199,029	46,425	-108,755	....	....	....	....	282,421	13,898	330,000	46,425	125,000
NEW HOPE (3)	21,651	2,845,249	2,782,288	62,961	20,112	....	83,073	....	....	....	....	1,995	589,348	....	....	....

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

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DBBT SERVICE		
		OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
NEW PRAGUE	3,818	287,484	218,225	69,259	12,978	21,292	60,945	.....	.....	.....	.....	599,478	825,000	20,983	.....
NEW ULM	13,477	1,573,298	1,958,753	-385,455	81,226	385,142	-689,371	.....	.....	.....	81,588	864,477	583,215	385,142	275,000
NEWPORT	3,720	110,812	141,674	-30,862	3,706	.....	-27,156	.....	.....	.....	11,000	.....	.....	.....	.....
NORTH HANKATO	11,183	755,279	536,544	218,735	18,777	42,578	194,934	.....	.....	.....	70,000	11,487	.....	42,246	146,250
NORTH ST. PAUL	12,809	414,848	405,104	9,744	40,926	.....	50,670	.....	.....	.....	37,500	.....	.....	.....	.....
NORTHFIELD	15,352	543,067	388,411	154,656	75,220	3,440	226,436	.....	.....	.....	36,000	143,980	.....	.....	.....
OAK PARK HEIGHTS	3,721	173,324	154,873	18,451	13,798	1,828	30,421	.....	.....	.....	332,038	4,563	.....	718	10,000
OAKDALE	22,933	1,000,217	1,059,147	-58,930	51,901	.....	-7,029	.....	.....	.....	174,131	2,546	.....	.....	.....
OLIVIA	2,622	245,907	218,577	27,330	120,932	133,076	15,186	120,183	.....	.....	.....	5,637	.....	132,182	45,000
ORONO	7,444	202,446	231,518	-29,072	40,976	64,691	-52,787	34,295	.....	.....	.....	13,712	.....	64,691	88,533
OSSBO	2,594	87,742	57,362	30,380	41,856	.....	72,236	.....	.....	.....	58,700	.....	.....	.....	.....
OWATONNA	20,280	1,756,359	1,517,591	238,768	97,302	171,115	164,955	.....	.....	.....	.....	152,121	.....	134,343	45,548
PARK RAPIDS	2,968	160,342	171,757	-11,415	.....	477	-11,892	.....	.....	.....	.....	6,560	.....	.....	.....
PINE CITY	2,757	106,039	100,814	5,225	20,836	8,967	17,094	2,499	.....	.....	.....	.....	.....	8,967	20,000
PIPESTONE	4,559	257,524	238,202	19,322	12,830	2,823	29,329	.....	.....	.....	95,393	10,071	.....	2,525	42,500
PLAINVIEW	2,867	209,088	114,819	94,269	29,940	51,216	72,993	.....	.....	.....	.....	7,249	.....	51,216	110,000
PLYMOUTH	57,391	2,661,060	2,563,921	97,139	438,762	494,020	41,881	.....	.....	.....	407,449	656,211	.....	494,020	1,218,250
PRINCETON	3,820	178,574	147,392	31,182	9,351	25,428	15,105	.....	.....	.....	-37,042	17,420	.....	22,900	50,000
PRIOR LAKE	12,559	518,570	379,382	139,188	27,670	922	165,936	.....	.....	.....	126,408	.....	.....	922	5,000
PROCTOR	3,016	328,163	319,392	8,771	40,779	4,605	44,945	10,892	.....	12,968	.....	71,751	.....	4,533	25,000
RAMSEY	14,907	145,603	150,166	-4,563	38,487	.....	33,924	.....	.....	.....	4,000	4,337	.....	.....	.....
RED WING	15,645	949,591	856,557	93,034	74,906	.....	167,940	.....	.....	.....	79,725	68,620	.....	.....	.....
REDWOOD FALLS	4,911	461,305	325,958	135,347	221,160	99,099	257,408	122,110	.....	43,338	15,000	53,679	.....	99,099	60,000
RICHFIELD [3]	35,261	3,481,909	3,709,341	-227,432	148,705	.....	-78,727	.....	.....	.....	-83,852	1,484,794	.....	.....	.....
ROBBINSDALE	14,255	615,340	505,324	110,016	44,873	1,286	153,603	.....	.....	.....	.....	143,484	.....	1,286	80,000
ROCHESTER	76,865	3,929,716	3,177,445	752,271	79,973	.....	832,244	.....	.....	.....	.....	484,929	.....	.....	.....
ROCKFORD	2,910	242,883	129,368	113,515	11,046	33,768	90,793	.....	.....	.....	.....	145,892	105,000	33,768	63,649
ROSEMOUNT	11,086	692,093	617,948	74,145	192,790	204,007	62,928	.....	.....	.....	217,421	40,650	.....	125,683	70,000
ROSEVILLE	33,674	2,932,758	3,211,595	-278,837	2,826	.....	-276,011	.....	.....	.....	.....	223,408	.....	.....	.....
SARTELL [3]	6,413	624,252	568,872	55,380	25,341	.....	80,721	.....	.....	.....	30,000	595,699	.....	.....	.....
SAUK CENTRE	3,738	258,137	231,542	26,595	1,257	.....	27,852	.....	.....	.....	.....	295,706	.....	.....	.....
SAUK RAPIDS	8,946	385,671	288,269	97,402	14,862	40,756	71,508	.....	.....	.....	98,500	377,988	.....	40,756	45,950
SAVAGE [3]	13,703	2,212,487	1,839,587	372,900	306,947	187,162	492,685	.....	.....	.....	368,000	3,790,417	.....	184,612	665,000
SHAKOPEE	13,041	758,339	515,926	242,413	189,061	89,670	341,804	.....	.....	.....	143,013	145,583	.....	89,670	.....
SHOREVIEW	25,957	1,160,557	1,032,851	127,706	231,125	145,940	212,891	.....	.....	.....	173,650	92,448	.....	145,940	235,000
SHOREWOOD	6,613	262,892	236,219	26,673	38,424	4,035	61,062	18,689	.....	.....	34,600	11,857	.....	4,035	15,000
SLEEPY EYE	3,706	282,697	228,777	53,920	12,311	48,082	18,149	.....	.....	.....	.....	38,638	560,000	39,003	562,500
SOUTH ST. PAUL [4]	20,396	659,342	491,351	167,991	12,257	17,749	162,499	.....	.....	.....	117,217	2,891	.....	17,749	35,000
SPRING LAKE PARK	6,628	254,068	339,570	-85,502	55,065	7,720	-38,157	.....	.....	.....	.....	3,533	.....	7,720	16,449
ST. ANTHONY	7,939	337,444	443,168	-105,724	352,288	.....	246,564	103,149	.....	.....	.....	.....	.....	.....	.....
ST. CHARLES	2,899	159,442	154,411	5,031	17,892	3,717	19,206	.....	.....	.....	39,308	30,868	.....	.....	.....
ST. CLOUD	50,143	4,116,468	3,301,227	815,241	54,402	1,305,861	-436,218	.....	.....	.....	299,899	72,950	642,500	1,302,050	400,000
ST. JAMES	4,346	582,349	455,200	127,149	18,380	58,949	86,580	.....	.....	.....	.....	682,249	.....	58,949	110,000
ST. JOSEPH	4,132	130,015	108,334	21,681	3,697	.....	25,378	.....	.....	.....	.....	5,001	.....	.....	.....
ST. LOUIS PARK	43,641	2,176,356	1,944,083	232,273	137,899	.....	370,172	.....	.....	.....	.....	835,585	.....	.....	.....
ST. MICHAEL [7]	3,049	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ST. PAUL	271,660	27,977,008	22,638,944	5,338,064	986,197	821,966	5,502,295	15,819	14,056	.....	.....	4,837,753	10,000,000	689,076	1,561,905
ST. PAUL PARK	5,032	212,730	233,505	-20,775	1,773	51,149	-70,151	.....	.....	.....	.....	7,533	.....	51,149	35,000
ST. PETER	9,782	741,258	525,244	216,014	80,813	215,868	80,959	.....	.....	.....	40,457	119,500	.....	215,868	120,000
STAPLES	2,945	148,425	133,049	15,376	3,943	.....	19,319	.....	.....	.....	.....	9,899	.....	.....	.....
STEWARTVILLE	4,669	249,782	205,436	44,346	21,223	37,586	27,983	.....	.....	.....	13,853	17,388	.....	41,794	20,000

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

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1994

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
STILLWATER	15,350	705,843	674,722	31,121	88,028	5,190	113,959	.....	.....	.....	118,945	.....	.....
THIEF RIVER FALLS	8,043	1,069,673	1,189,585	-119,912	40,368	156,239	-235,783	.....	.....	.....	15,000	541,381	.....	154,504	93,333
TWO HARBORS	3,616	410,100	454,710	-44,610	48,009	.....	3,399	.....	.....	.....	.....	58,349	.....	.....	.....
VADNAIS HEIGHTS	11,968	597,644	410,003	187,641	121,971	.....	309,612	.....	.....	.....	.....	26,629	.....	.....	.....
VIRGINIA	9,232	871,282	941,849	-70,567	.....	3,090	-73,657	.....	.....	.....	.....	118,621	.....	3,090	.....
WACONIA	4,147	400,124	301,044	99,080	56,023	.....	155,103	.....	.....	.....	38,738	402,950	.....	.....	.....
WADENA	4,240	177,582	182,054	-4,472	1,169	.....	-3,303	.....	.....	.....	.....	1,626	.....	.....	.....
WAITE PARK	5,476	266,629	310,735	-44,106	19,511	.....	-24,595	.....	.....	.....	.....	8,834	.....	.....	.....
WASBECA	8,184	587,144	476,721	110,423	27,482	49,819	88,086	.....	.....	.....	16,760	765,340	.....	49,463	75,000
WAYZATA	3,860	451,502	240,933	210,569	27,818	.....	238,387	.....	.....	.....	69,000	1,480,435	.....	.....	.....
WEST ST. PAUL (S)	19,332	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
WHITE BEAR LAKE	25,804	932,706	884,007	48,699	48,813	18,405	79,107	.....	.....	.....	71,600	.....	.....	18,405	125,000
WILMAR	18,544	1,259,154	1,070,309	188,845	46,493	99,495	135,843	.....	.....	.....	89,322	26,712	.....	81,647	.....
WINDOM	4,511	257,502	223,583	33,919	2,699	.....	36,618	.....	.....	.....	.....	33,539	.....	.....	.....
WINONA	25,805	1,396,398	942,234	454,164	67,700	208,874	312,990	.....	.....	.....	9,000	267,837	.....	208,874	151,033
WOODBURY	28,627	954,539	1,419,823	-465,284	41,177	202,454	-626,561	.....	.....	.....	-712,000	445,440	.....	197,915	205,000
WORTHINGTON	10,200	1,505,517	1,037,997	467,520	209,176	311,811	364,885	.....	.....	.....	.....	435,801	2,340,000	267,776	90,000
TOTAL	3,117,420	228,163,469	203,971,895	24,191,574	16,550,497	16,083,946	24,658,125	710,196	943,473	282,913	9,012,694	67,794,923	40,825,620	14,979,942	20,861,378

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

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1994

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	PRINCIPAL PAYMENTS
ALBERT LEA	18,338	1,763,450	2,140,792	-377,342	227,601	121,566	-271,307	.....	.....	.....	.....	89,081	.....	121,566	70,000
ANDOVER	19,465	566,149	697,969	-131,820	6,783	.....	-125,037	.....	.....	.....	.....	25,585	.....	.....	.....
ANOKA	17,509	1,931,056	1,484,058	446,998	190,024	98,073	538,949	.....	.....	.....	.....	37,630	.....	.....	.....
APPLE VALLEY [3]	39,188	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	207,000	.....	41,898	82,500
ARDEN HILLS	9,426	994,058	909,860	84,198	12,848	.....	97,046	.....	.....	.....	.....	.....	.....	.....	.....
AUSTIN	22,039	2,021,984	2,332,806	589,178	174,468	.....	763,646	.....	.....	.....	.....	.....	25,463	.....	.....
BAKTER [3]	4,261	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-54,575	576,596	.....	.....
BAYPORT	3,225	358,028	392,787	-34,759	3,819	.....	-30,940	.....	.....	.....	.....	.....	.....	.....	.....
BELLE PLAINE	3,240	171,986	126,347	45,639	55,376	89,157	11,858	.....	.....	.....	.....	.....	14,900	89,157	40,000
BEHIDJI	11,494	1,250,026	1,352,321	-102,295	312,914	46,118	164,501	.....	.....	.....	.....	.....	204,251	46,118	125,000
BENSON	3,224	342,629	336,680	5,949	3,887	29,976	-20,140	.....	.....	.....	.....	.....	30,459	29,976	34,150
BIG LAKE [3]	3,637	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BLAINE	41,658	2,312,655	2,321,180	-8,525	21,681	.....	13,156	.....	.....	.....	.....	.....	1,492,348	.....	.....
BLOOMINGTON	86,683	6,590,843	7,050,755	-459,912	117,669	.....	-342,243	.....	.....	.....	.....	132,058	.....	.....	.....
BLUM BARTH	3,722	312,616	359,323	-46,707	48,029	108,280	-106,958	.....	.....	.....	.....	.....	.....	.....	.....
BRAINERD	12,521	782,816	932,178	-149,362	103,755	.....	-45,607	.....	.....	15,508	.....	20,883	.....	104,995	50,000
BRECKENRIDGE	3,710	70,346	78,670	-8,324	1,302	.....	-7,022	.....	.....	.....	.....	36,000	.....	.....	.....
BROOKLYN CENTER	28,484	2,126,822	1,808,338	318,484	214,959	.....	533,443	.....	.....	.....	.....	.....	38,667	.....	.....
BROOKLYN PARK	58,471	3,844,156	4,690,883	-846,727	537,816	1,100	-310,011	.....	.....	.....	.....	.....	297,606	.....	.....
BUFFALO	7,722	611,325	594,592	16,733	60,804	299,351	-221,814	.....	.....	.....	.....	.....	2,506,350	.....	.....
BURNSVILLE	54,525	3,095,303	3,540,797	-445,494	78,183	.....	-375,311	.....	.....	.....	.....	5,435	2,932,759	2,890,000	299,351
CALEDONIA	3,922	159,031	157,835	-1,196	205,886	5,041	196,041	.....	198,750	.....	.....	.....	.....	.....	.....
CAMBRIDGE	5,222	1,118,078	631,749	486,329	15,777	.....	502,106	.....	.....	.....	.....	699,000	11,590	.....	.....
CANNON FALLS	3,460	205,638	261,788	-56,150	15,067	.....	-41,083	.....	.....	.....	.....	.....	.....	.....	.....
CHAMPLIN	19,030	1,019,499	1,145,965	-126,466	116,505	1,561	-11,522	.....	.....	.....	.....	3,857	17,674	.....	.....
CHANHASSEN [3]	14,316	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CHASKA	13,721	1,153,548	1,097,666	55,882	57,900	66,288	47,494	.....	.....	.....	.....	1,326,448	1,131,434	66,288	.....
CHISHOLM	5,220	289,036	420,067	-131,031	1,164	.....	-129,867	.....	.....	.....	.....	-154,879	2,145,264	1,930,953	.....
CIRCLE PINES	4,695	252,710	261,946	-9,236	23,086	.....	13,850	.....	.....	.....	.....	.....	27,663	.....	.....
CLOQUET	11,070	766,817	735,844	30,973	47,838	.....	78,811	10,333	.....	4,112	.....	.....	7,855	.....	.....
COLUMBIA HEIGHTS	18,882	982,985	1,076,067	-93,082	107,714	11,136	3,496	.....	.....	.....	.....	63,944	57,219	.....	.....
COON RAPIDS	58,991	3,205,226	3,518,217	-312,991	43,968	.....	-269,023	.....	.....	.....	.....	.....	67,670	.....	.....
COTTAGE GROVE	26,675	1,031,670	1,298,296	-266,626	39,951	12,814	-239,489	.....	.....	.....	.....	-58,100	472,306	525,000	12,814
CROOKSTON	8,163	215,169	185,606	29,563	1,389	58,906	-27,954	.....	.....	.....	.....	.....	.....	58,906	25,000
CRYSTAL	23,703	1,557,133	1,297,001	260,132	39,710	72,310	227,532	.....	.....	.....	.....	.....	10,862	.....	.....
DEEPHAVEN	3,621	284,619	383,941	-99,322	12,675	.....	-86,647	.....	.....	.....	.....	.....	.....	.....	.....
DELANO	2,890	327,094	222,212	104,882	.....	81,013	23,869	.....	.....	.....	.....	.....	179,948	81,013	65,000
DETROIT LAKES	7,295	726,559	739,639	-13,080	5,300	.....	-7,780	.....	.....	.....	.....	.....	46,745	.....	.....
DILNORTH	2,868	165,385	161,195	4,190	6,921	.....	11,111	.....	.....	.....	.....	.....	.....	.....	.....
DULUTH	85,746	11,019,592	10,180,498	839,094	136,965	432,332	543,727	.....	.....	.....	.....	49,824	663,274	421,385	880,000
HAGAN	54,957	3,663,175	3,599,876	63,299	538,629	.....	601,928	.....	.....	.....	.....	.....	72,798	29,761	.....
EAST GRAND FORKS	8,947	303,417	246,467	56,950	7,050	.....	64,000	.....	.....	.....	.....	.....	47,501	.....	.....
EDEN PRAIRIE	44,189	2,696,091	3,371,395	-675,304	.....	271	-675,575	.....	.....	.....	.....	.....	58,424	.....	.....
EDINA [3]	46,841	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ELK RIVER	12,811	532,020	468,664	63,356	428,744	573	491,527	.....	.....	.....	.....	16,066	1,534,430	1,280,000	.....
ELY	3,919	402,326	335,393	66,933	15,936	.....	82,869	.....	.....	11,507	.....	.....	.....	.....	.....
EVELETH [23] [24]	4,002	273,719	220,432	53,287	.....	.....	53,287	.....	.....	.....	.....	.....	.....	.....	.....
FAIRMONT	11,350	1,097,581	726,581	371,000	30,349	47,488	353,861	.....	.....	.....	.....	63,485	196,625	47,488	50,000
FALCON HEIGHTS	5,297	669,826	542,500	127,326	50,576	.....	177,902	.....	.....	.....	.....	.....	1,286	.....	.....
FARIBAULT	18,492	1,112,330	992,572	119,758	6,127	30,425	95,460	.....	.....	.....	.....	101,200	468,477	30,425	25,000
FARMINGTON	6,870	598,303	912,433	-314,130	.....	.....	-314,130	.....	.....	.....	.....	.....	3,954	.....	.....

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

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				NONOPERATING		NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS	CAPITAL OUTLAY	BORROWING	DBST SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS	TO/-FROM OTHER FUNDS				INTEREST PAYMENTS			PRINCIPAL PAYMENTS	
BERGUS FALLS	12,596	1,524,745	1,292,717	232,028	222,393	148,483	305,938	.....	.....	.....	17,272	301,224	.....	148,483	100,000
FORBIST LAKE [3]	6,397	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FRIDLEY [3]	28,104	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GLENCOE	4,923	438,204	398,471	39,733	3,023	.....	42,756	.....	.....	.....	42,702	99,589	.....	.....	.....
GLENWOOD	2,584	368,638	451,391	-82,753	11,557	110,505	-181,701	.....	.....	.....	.....	53,324	.....	110,505	70,000
GOLDEN VALLEY [3]	20,947	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GOODVIEW	3,079	320,035	219,821	100,214	1,275	.....	101,489	.....	.....	.....	15,000	23,345	.....	.....	.....
GRAND RAPIDS	8,163	1,862,285	3,662,492	198,793	18,187	305,004	-88,024	.....	.....	.....	.....	99,631	.....	296,099	180,000
GRANITE FALLS	3,049	230,333	229,629	604	12,822	41,677	-28,251	.....	.....	.....	.....	17,006	.....	41,677	35,000
HASTINGS	16,200	991,364	1,058,032	-66,668	45,022	.....	-21,646	.....	.....	5,000	19,000	.....	.....	.....	.....
HELMANTOWN	7,237	157,286	200,702	-43,416	91,612	.....	48,196	.....	.....	.....	.....	240	.....	.....	.....
HIBBING	17,964	1,213,659	1,183,526	30,133	16,385	184,770	-138,252	.....	.....	.....	.....	39,296	.....	155,201	150,000
HOPKINS	16,536	1,558,204	1,315,664	242,540	92,469	.....	335,009	.....	.....	.....	.....	374,214	.....	.....	.....
HUGO [3]	5,208	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HUTCHINSON	12,174	1,763,166	1,262,773	500,393	168,763	516,384	152,772	.....	312	.....	.....	.....	.....	492,899	560,000
INDEPENDENCE	2,952	33,435	94,698	-61,263	450	.....	-60,813	.....	.....	.....	.....	.....	.....	.....	.....
INTL FALLS [3]	7,811	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
INVER GROVE HEIGHTS	25,243	1,175,474	1,361,130	-185,656	25,225	4,387	-164,818	.....	.....	.....	.....	375	.....	4,387	8,750
JACKSON	3,557	209,790	225,213	-15,423	12,874	38,532	-41,081	.....	.....	.....	20,000	19,635	.....	38,532	20,000
JORDAN	2,982	167,961	139,529	28,432	8,207	40,200	-3,561	.....	.....	.....	.....	22,507	.....	40,200	25,000
KASSON	3,940	240,348	318,964	-78,616	35,799	66,690	-109,567	.....	.....	.....	.....	147,069	.....	66,690	415,000
LA CRESCENT	4,478	254,328	212,405	41,923	33,823	.....	75,746	.....	.....	.....	.....	6,759	.....	.....	.....
LAKE CITY	4,507	329,450	242,521	86,929	77,946	102,137	62,738	.....	58,315	3,240	.....	102,919	.....	19,342	.....
LAKE ELMO	6,072	180	5,294	-5,114	.....	137	-5,251	.....	.....	.....	.....	.....	.....	.....	.....
LAKEVILLE	32,978	1,754,211	2,291,023	-536,812	51,751	.....	-485,061	.....	.....	.....	39,191	15,836	.....	.....	.....
LAUDERDALE [*]	2,718	199,458	161,657	37,801	.....	.....	37,801	.....	.....	.....	.....	.....	.....	.....	.....
LE SUZUR	3,826	467,000	478,046	-11,046	28,226	64,100	-46,920	.....	.....	.....	.....	108,603	.....	64,100	150,000
LINO LAKES	12,266	366,843	477,539	-110,696	16,965	.....	-93,731	.....	.....	.....	.....	808	.....	.....	.....
LITCHFIELD	6,138	957,535	689,333	268,202	175,345	388,379	55,168	14,520	.....	8,816	76,998	61,959	.....	388,379	155,000
LITTLE CANADA	9,225	720,986	754,718	-33,732	28,179	.....	-5,553	.....	.....	.....	.....	49,109	.....	.....	.....
LITTLE FALLS	7,595	657,459	766,220	-108,761	11,378	.....	-97,383	.....	.....	.....	90,278	34,193	.....	.....	.....
LONG PRAIRIE	2,847	324,526	173,725	150,801	59,857	23,601	187,057	.....	.....	.....	1,500	73,954	.....	23,601	45,000
LUVERNE	4,471	642,765	495,142	147,623	140,208	133,546	154,285	59,562	2,688	31,563	30,211	317,836	189,000	133,513	150,700	
MAHTOMEDI	6,353	445,612	414,796	30,816	15,105	.....	45,921	.....	.....	.....	.....	7,621	.....	.....	.....
MANKATO [3]	31,906	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MAPLE GROVE	43,542	2,707,248	2,825,322	-118,074	695,714	.....	577,640	.....	.....	.....	549,463	381,343	.....	.....	.....
MAPLEWOOD	32,903	2,853,818	3,012,322	-158,504	182,838	7,850	16,484	.....	.....	.....	8,950	9,359	.....	.....	.....
MARSHALL	12,397	2,337,116	1,936,934	400,182	198,256	710,041	-111,603	.....	.....	.....	.....	1,819,866	.....	553,697	130,000
MEDINA	3,628	153,901	206,535	-52,634	18,123	.....	-34,511	.....	.....	.....	.....	.....	.....	.....	.....
MELROSE	2,657	956,474	693,157	263,317	102,226	70,428	295,115	.....	.....	.....	-86,214	97,761	.....	68,489	160,000
MENOTA HEIGHTS	10,636	1,101,123	1,296,820	-195,698	58,368	.....	-137,330	24,819	.....	4,977	126,846	168,524	.....	.....	.....
MINNEAPOLIS	366,480	37,844,871	38,572,427	-727,556	403,867	1,682,768	-2,086,457	.....	.....	.....	505,638	64,481	4,225,000	1,634,512	3,600,000
MINNETONKA [3]	50,569	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNETRISTA	3,758	168,288	366,687	-198,399	.....	.....	-198,399	.....	.....	.....	.....	.....	.....	.....	.....
MONTEVIDEO [3]	5,519	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MONTICELLO	5,527	519,873	871,800	-351,927	6,860	746	-345,813	.....	.....	.....	.....	4,640	.....	.....	.....
MOORHEAD	33,618	2,285,840	3,121,590	-835,750	350,994	783,564	-1,268,320	.....	.....	.....	127,232	2,216,595	2,018,827	346,669	245,000
MORA	2,966	389,590	326,560	63,030	12,620	.....	75,650	.....	.....	.....	70,000	198,761	.....	.....	.....
MORRIS [3]	5,647	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MOUND	9,592	684,474	803,601	-119,127	80,517	34,839	-73,449	.....	.....	.....	16,000	470,782	.....	34,839	.....
MOUNDS VIEW	12,552	1,057,981	990,256	67,725	33,005	.....	100,730	.....	.....	.....	61,250	35,756	.....	.....	.....

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

73

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1994

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	
MOUNTAIN IRON	3,384	170,554	161,744	8,810	6,519	....	15,329	....	....	....	....	445	....	....
NEW BRIGHTON	22,320	1,510,070	1,774,065	-265,995	73,291	31,925	-214,629	....	....	....	73,000	45,676	220,000	30,982	90,000	
NEW HOPE [3]	21,651	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW PRAGUE	3,818	478,487	339,492	138,995	272,498	336,472	75,021	64,506	....	26,042	....	3,195	....	329,921	80,000	
NEW ULM	13,477	1,361,002	1,060,911	300,091	224,630	....	524,721	....	....	....	78,842	204,071	....	....	....
NEWPORT	3,720	232,890	275,790	-42,900	4,976	....	-37,924	....	....	....	....	....	....	....	....
NORTH HANKATO	11,103	636,861	559,441	77,420	14,792	6,426	85,786	....	....	....	....	....	....	....	....
NORTH ST. PAUL	12,809	801,651	771,079	30,572	....	....	30,572	....	....	....	42,980	....	....	6,426	63,750	
NORTHFIELD	15,352	1,013,326	670,963	342,363	109,428	26,138	425,653	....	....	....	....	315,982	....	21,393	65,000	
OAK PARK HEIGHTS	3,721	290,271	259,541	30,730	13,797	1,827	42,700	....	....	....	332,039	1,438	....	718	10,000	
OAKDALE	22,933	1,609,513	1,955,236	-345,723	51,901	....	-293,822	....	....	....	....	174,131	....	....	....
OLIVIA	2,622	210,558	205,041	5,517	2,957	12,133	-3,659	....	....	....	....	....	....	12,133	30,000	
ORONO	7,444	556,360	647,610	-91,250	151,670	63,160	-2,740	33,281	....	....	....	....	60,470	....	63,160	86,467
OSSBO	2,594	153,994	139,480	14,514	4,066	....	18,580	....	....	....	....	-31,300	....	....	....
OWATONNA	20,280	1,488,343	1,001,621	486,722	376,228	....	862,950	....	....	....	....	462,001	241,060	....	....
PARK RAPIDS	2,968	157,045	113,219	43,826	997	48,000	-3,177	....	....	....	....	....	....	....	....
PINE CITY	2,757	144,838	133,721	11,117	107,411	11,310	107,218	56,284	....	21,767	....	....	....	11,310	25,000	
PIPESTONE	4,559	382,885	208,417	174,468	6,306	71,741	109,033	295	....	....	....	6,500	30,923	725,000	70,995	797,100
PLAINVIEW	2,867	383,564	433,338	-49,774	2,328	....	-47,446	....	....	....	....	....	....	....	....	....
PLYMOUTH	57,391	4,352,634	4,737,772	-385,138	165,076	4,182	-224,244	....	....	....	....	271,161	65,361	....	4,182	361,750
PRINCETON	3,820	234,356	110,151	124,205	13,077	....	137,282	....	....	....	....	....	499,920	....	....	....
PRIOR LAKE	12,559	1,038,668	931,393	107,275	27,671	....	134,946	....	....	....	....	132,330	....	....	....	....
PROCTOR	3,016	243,055	217,765	25,290	8,654	....	30,944	....	....	....	....	....	....	....	....	....
RAMSEY	14,907	150,565	161,433	-10,868	9,398	....	-1,470	....	....	....	....	....	1,000	....	....	....
RED WING	15,645	1,480,670	1,481,428	-758	11,560	....	10,802	....	....	....	....	302,738	42,452	....	....	....
REDWOOD FALLS	4,911	344,800	317,909	26,891	81,263	16,843	91,311	29,326	....	10,389	....	10,000	....	16,843	20,000	....
RICHFIELD [3]	35,261	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROBBINSDALE	14,255	735,663	1,001,388	-265,725	74,222	....	-191,503	....	....	....	....	....	....	....	....	....
ROCHESTER	76,865	7,984,582	7,668,251	316,331	495,733	1,224,134	-392,070	120,615	....	42,761	352,800	187,953	....	1,222,606	425,000	....
ROCKFORD	2,910	197,141	146,708	50,433	13,524	13,821	50,136	....	....	....	....	283,746	310,000	13,821	6,351	....
ROSEMOUNT	11,086	856,043	1,152,405	-296,362	75,332	16,922	-237,952	....	....	....	....	107,976	....	....	....	....
ROSEVILLE	33,674	2,779,452	2,660,828	118,624	76,096	....	194,720	....	....	....	....	....	55,766	....	....	....
SARTELL [3]	6,413	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SAUK CENTRE	3,735	304,319	341,941	-37,622	3,660	....	-33,962	....	....	....	....	....	4,179	....	....	....
SAUK RAPIDS	8,946	430,231	489,331	-59,100	30,601	47,551	-76,050	....	....	....	....	64,500	660,679	....	47,551	29,050
SAVAGE [3]	13,703	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SHAKOPEE	13,041	1,340,233	1,231,370	108,863	97,622	....	206,485	....	....	....	....	....	228,481	....	....	....
SHOREVIEW	25,957	1,726,762	1,926,041	-199,279	240,456	....	41,177	....	....	....	....	173,650	....	....	....	....
SHOREWOOD	6,613	744,354	1,041,496	-297,142	60,776	....	-236,366	....	....	....	....	6,000	....	....	....	....
SLEEPY HIVE	3,706	206,162	51,001	155,161	36,059	72,906	118,314	....	....	....	....	30,000	....	72,906	25,000	....
SOUTH ST. PAUL [3]	20,396	2,288,216	2,110,018	178,198	12,257	....	190,455	....	....	....	....	48,415	....	....	....	....
SPRING LAKE PARK	6,628	395,602	428,392	-32,790	24,312	....	-8,478	....	....	....	....	....	1,170	....	....	....
ST. ANTHONY	7,939	525,230	581,374	-56,144	21,112	4,326	-39,358	....	....	....	....	....	....	4,326	35,000	....
ST. CHARLES	2,899	254,998	231,175	23,823	8,154	8,103	23,874	....	....	....	....	33,083	....	5,228	15,000	....
ST. CLOUD	50,143	2,522,174	2,807,256	-285,082	168,658	73,461	-189,885	....	....	....	....	....	33,185	642,500	65,824	140,000
ST. JAMES	4,346	339,536	435,838	-96,302	15,934	....	-80,368	....	....	....	....	88,565	12,705	....	....	....
ST. JOSEPH	4,132	163,141	188,668	-25,527	9,485	....	-16,042	....	....	....	....	....	....	....	....	....
ST. LOUIS PARK	43,641	3,589,236	3,857,646	-268,410	168,917	....	-99,493	....	....	....	....	....	370,288	....	....	....
ST. MICHAEL	3,049	273,788	99,907	173,881	....	....	173,881	....	....	....	....	....	18,784	....	....	....
ST. PAUL	271,660	33,115,406	24,384,305	8,731,101	5,072,401	5,033,287	8,770,215	....	106	....	4,409,425	14,682,949	....	4,977,956	2,786,693	....
ST. PAUL PARK	5,032	262,901	240,122	22,779	....	....	22,779	....	....	....	....	....	....	....	....	....

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

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1994

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
ST. PETER	9,782	511,700	422,500	89,120	7,132	13,445	82,807	....	....	....	26,074	210,925	....	13,445	50,000
STAPLES	2,945	146,250	164,349	-18,091	755	....	-17,336	....	....	....	....	4,770	....	....	....
STEWARTVILLE	4,669	307,794	361,691	-53,897	20,116	52,463	-86,244	....	....	....	....	21,734	....	52,793	25,000
STILLWATER	18,350	1,269,877	1,372,736	-102,859	79,403	25	-23,701	....	....	....	17,151	....	....	....	....
THOMPSON RIVER FALLS	8,043	360,971	381,448	-20,477	23,397	7,448	25,475	....	....	....	....	458,726	....	6,869	46,667
TWO HARBORS	3,616	522,288	590,983	-68,695	171,076	27,830	74,551	44,379	....	98,786	....	2,050,171	....	27,830	25,000
VADNAIS HEIGHTS	11,968	721,743	713,861	7,882	193,974	....	201,855	....	....	....	....	12,803	....	....	....
VIRGINIA	9,232	891,834	995,045	-103,211	77,268	211,373	-237,316	....	....	....	....	37,199	1,950,300	211,373	100,000
WACONIA	4,147	541,687	493,811	47,876	61,821	....	109,697	....	....	....	....	46,415	....	....	....
WADENA	4,240	445,348	361,407	83,941	4,684	37,841	50,784	....	....	....	....	8,958	....	37,841	60,000
WAITE PARK	5,476	240,076	474,295	-234,219	15,547	....	-218,672	....	....	....	....	....	....	....	....
WASBECA	8,184	631,498	691,582	-60,084	22,944	6,681	-43,821	....	....	....	....	16,760	12,067	6,476	20,000
WAYZATA	3,860	585,031	532,755	52,276	10,623	....	62,899	....	....	....	....	52,300	....	....	....
WEST ST. PAUL	19,332	1,457,340	1,500,109	-42,769	108,756	....	65,987	....	....	....	....	72,253	91,825	....	....
WHITE BEAR LAKE	25,804	1,443,450	1,668,530	-225,080	27,995	3,277	-200,362	....	....	....	....	62,600	....	3,277	30,000
WILLMAR	18,544	1,936,255	1,693,758	242,497	176,014	....	418,511	....	....	....	....	43,602	30,929	2,750,000	235,472
WINDOM	4,511	554,024	268,793	285,231	4,762	....	289,993	....	159,565	....	....	2,544,133	....	....	....
WINONA	25,805	1,524,777	1,167,724	357,053	112,576	220,170	249,459	....	....	....	....	30,000	167,670	....	219,861
WOODBURY	28,627	1,762,667	1,988,032	-225,365	27,466	4,539	-202,438	....	....	....	....	28,000	378,927	....	....
WORTHINGTON	10,200	1,217,943	1,271,462	-53,519	118,683	57,815	7,349	....	....	25,719	....	74,623	1,445,000	43,091	1,700,000
TOTAL	3,130,772	237,667,799	230,874,143	7,093,656	17,378,288	14,840,119	9,628,793	457,920	419,738	310,187	11,888,805	48,281,528	21,101,880	13,954,844	15,324,898

75

TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REUSE DISPOSAL ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR LOSS	INTEREST PAYMENTS
ALBERT LEA	10,338	56,845	140,207	-83,362	47,536	.....	.....	.....	.....	.....	.....	.....	.....	.....
ANOKA (*)	17,509	658,877	662,700	-3,823	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BEHIDJI	11,494	556,395	470,915	85,480	31,579	.....	.....	.....	.....	.....	.....	.....	.....	.....
BENSON (*)	3,224	124,164	110,166	13,998	4,996	.....	.....	.....	.....	.....	.....	.....	.....	.....
BLAINE (*)	41,658	1,593,865	1,809,276	-215,411	124,089	.....	.....	.....	.....	.....	.....	.....	.....	.....
BRECKENRIDGE (*)	3,710	147,585	138,662	8,923	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CHAMPLIN (*)	19,030	1,138,885	1,013,129	125,756	12,595	.....	.....	.....	.....	.....	.....	.....	.....	.....
CHISHOLM	5,220	492,587	427,284	65,303	3,246	.....	.....	.....	.....	.....	.....	.....	.....	.....
CIRCLE PINNS (*)	4,695	225,229	235,754	-10,525	32,500	.....	.....	.....	.....	.....	.....	.....	.....	.....
COLUMBIA HEIGHTS	18,882	1,323,832	1,140,638	183,194	76,276	.....	.....	.....	.....	.....	.....	.....	.....	.....
DEERHAVEN (*)	3,621	303,581	322,543	-18,962	39,070	.....	.....	.....	.....	.....	.....	.....	.....	.....
DILWORTH	2,865	156,742	163,804	-7,062	2,017	.....	.....	.....	.....	.....	.....	.....	.....	.....
EAST GRAND FORKS	8,947	576,178	600,835	-24,657	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ELK RIVER (*)	12,811	700,750	682,265	18,485	11,383	.....	.....	.....	.....	.....	.....	.....	.....	.....
ELY	3,919	95	27,290	-27,195	1,362	.....	.....	.....	.....	.....	.....	.....	.....	.....
FARMINGTON	6,870	649,462	630,927	18,535	4,406	.....	.....	.....	.....	.....	.....	.....	.....	.....
FERGUS FALLS	12,596	2,407,511	2,252,633	154,878	123,455	133,717	144,616	.....	.....	.....	.....	.....	.....	.....
GLENCOE (*)	4,923	257,219	293,839	-36,620	123	1,222	-37,719	.....	.....	.....	.....	.....	.....	.....
GLENWOOD (*)	2,584	97,849	97,119	730	446	.....	.....	.....	.....	.....	.....	.....	.....	.....
HEBING	17,964	1,960,152	2,157,814	-197,662	59,115	.....	-138,547	.....	.....	.....	.....	.....	.....	.....
HOPKINS	16,536	659,202	576,893	82,309	8,387	.....	90,696	.....	.....	.....	.....	.....	.....	.....
HUTCHINSON (*)	12,174	481,008	441,455	39,553	141,234	.....	180,787	.....	.....	.....	.....	.....	.....	.....
LA CRESCENT (*)	4,478	124,039	93,416	30,623	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LAKE CITY (*)	4,507	173,142	173,753	-611	2,184	.....	1,573	.....	.....	.....	.....	.....	.....	.....
LITCHFIELD	6,138	566,652	574,404	-7,752	1,440	.....	-6,312	.....	.....	.....	.....	.....	.....	.....
LITTLE FALLS	7,595	185,141	158,764	26,377	84	.....	26,461	.....	.....	.....	.....	.....	.....	.....
LUVERNE	4,471	344,540	260,404	84,136	18,869	6,844	96,161	.....	.....	.....	.....	.....	.....	.....
MANKATO [2]	31,906	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNEAPOLIS	366,480	21,188,984	21,784,716	-595,732	813,846	97,988	120,126	.....	.....	.....	.....	.....	.....	.....
MONTVIDEO (*)	5,519	387,154	387,154	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MOORHEAD	33,618	2,223,339	2,001,406	221,933	86,210	131,335	176,808	.....	.....	.....	.....	.....	.....	.....
MOUNTAIN IRON	3,354	405,008	237,336	167,672	807	.....	168,479	.....	.....	.....	.....	.....	.....	.....
NORTH MANKATO	11,183	516,122	556,646	-30,524	10,484	18,380	-38,420	.....	.....	.....	.....	.....	.....	.....
NORTHFIELD (*)	15,352	494,493	479,836	14,657	6,561	589	20,629	.....	.....	.....	.....	.....	.....	.....
OSSBO (*)	2,594	182,661	161,436	21,225	14,128	.....	35,353	.....	.....	.....	.....	.....	.....	.....
PIPESTONE	4,559	260,884	230,652	30,232	3,199	1,190	32,241	.....	.....	.....	.....	.....	.....	.....
PRINCETON	3,820	265,374	256,490	8,884	275	.....	9,159	.....	.....	.....	.....	.....	.....	.....
ROBBINSDALE	14,255	855,434	939,945	-84,511	120,392	.....	35,881	.....	.....	.....	.....	.....	.....	.....
SHAKOPEE (*)	13,841	511,763	524,782	-13,019	13,795	.....	776	.....	.....	.....	.....	.....	.....	.....
ST. CLOUD	50,143	1,411,015	1,421,693	-10,678	33,936	.....	23,258	.....	.....	.....	.....	.....	.....	.....
ST. JOSEPH (*)	4,132	78,645	72,952	5,693	.....	.....	5,693	.....	.....	.....	.....	.....	.....	.....
ST. LOUIS PARK (*)	43,641	2,652,489	2,369,748	282,741	355,571	.....	638,312	.....	.....	.....	.....	.....	.....	.....
ST. PETER	9,782	377,762	360,616	17,146	189	.....	17,335	.....	.....	.....	.....	.....	.....	.....
STILLWATER	15,350	1,072,015	1,210,982	-138,967	3,247	.....	-135,720	.....	.....	.....	.....	.....	.....	.....
THIEF RIVER FALLS	8,843	487,096	440,168	46,928	2,783	.....	49,711	.....	.....	.....	.....	.....	.....	.....
VIRGINIA	9,232	1,319,721	1,232,688	87,033	.....	.....	87,033	.....	.....	.....	.....	.....	.....	.....
WAYZATA (*)	3,860	194,992	192,602	2,390	1,342	.....	3,732	.....	.....	.....	.....	.....	.....	.....
WHITE BEAR LAKE (*)	25,804	1,127,211	1,158,011	-30,800	63,242	.....	32,442	.....	.....	.....	.....	.....	.....	.....
TOTAL	952,427	51,983,689	51,676,748	306,941	2,276,399	391,278	2,192,062	5,000	24	502,953	1,459,499	0	259,327	601,000

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

76

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1994

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	NONOPERATING EXPENSE	NET INCOME OR -LOSS	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ALEXANDRIA	8,251	7,908,069	7,842,593	65,476	487,783	407,847	145,412	.....	.....	.....	.....	596,802	.....	3,653	.....
ANOKA	17,509	12,777,387	10,834,990	1,942,397	232,057	233,219	1,941,235	.....	.....	.....	965,000	688,781	.....	56,102	.....
AUSTIN [4] [9]	22,039	30,814,054	30,275,433	538,621	558,722	8,459	1,088,884	.....	.....	.....	.....	1,728,593	.....	8,429	.....
BENSON	3,224	1,337,595	1,244,845	92,750	145,759	.....	238,509	.....	.....	.....	.....	58,844	162,244	.....	.....
BLUE EARTH	3,722	2,767,327	2,539,634	227,693	28,232	1,573	254,352	.....	.....	.....	.....	626,996	.....	201,525	40,000
BRAINERD	12,521	7,109,469	6,715,694	393,775	100,772	.....	494,547	.....	.....	.....	90,000	847,995	.....	.....	.....
BRECKENRIDGE [4]	3,710	1,965,323	1,707,848	257,475	38,446	9,126	286,795	.....	.....	.....	138,645	154,954	.....	9,126	12,440
BUFFALO	7,722	3,728,330	3,232,916	495,414	34,169	44,339	485,244	.....	.....	.....	296,388	1,186,147	580,000	44,339	281,521
CALEDONIA	2,922	1,119,112	935,455	183,657	68,754	15,493	236,918	.....	.....	.....	130,000	32,436	.....	906	.....
CHASKA	13,721	9,444,136	7,993,545	1,450,591	178,498	103,247	1,525,842	.....	.....	.....	1,000,323	485,274	.....	103,247	227,830
DELANO	2,890	1,515,758	1,359,152	156,606	153,649	343,891	-33,636	.....	.....	.....	35,438	297,987	.....	49,838	116,925
DETROIT LAKES	7,295	5,146,805	4,867,478	279,327	463,432	1,600	741,159	.....	.....	.....	465,000	512,189	.....	.....	.....
EAST GRAND FORKS	8,947	5,552,961	3,845,127	1,707,834	127,547	.....	1,835,381	.....	.....	.....	858,646	289,338	.....	.....	.....
ELK RIVER	12,811	5,522,720	4,919,396	603,324	125,883	231,688	497,519	.....	.....	.....	72,000	1,123,234	.....	20,830	65,000
ELY	3,919	1,809,696	1,647,774	161,922	24,335	13,517	172,740	.....	17,652	.....	.....	.....	.....	13,517	35,000
FAIRMONT	11,350	11,297,943	11,265,055	32,888	607,180	182,294	457,774	.....	.....	.....	747,686	391,061	.....	172,108	106,900
GLENCOE	4,923	3,424,507	2,875,885	548,622	70,859	223,264	396,217	.....	.....	.....	190,132	374,075	.....	223,264	194,302
GRAND RAPIDS	8,163	6,540,024	5,803,872	736,152	209,723	7,644	938,231	.....	.....	.....	285,201	904,237	.....	7,644	.....
GRANITE FALLS	3,049	1,373,678	1,201,003	172,675	21,708	.....	194,383	.....	.....	.....	191,830	84,306	.....	.....	.....
HASTINGS	16,200	951,699	450,592	501,107	.....	517,182	-16,075	.....	.....	.....	-45,000	36,609	.....	517,182	400,000
HIBBING	17,964	7,346,470	7,349,634	-3,164	345,942	564,758	-221,980	.....	.....	.....	.....	827,636	.....	484,441	460,000
HUTCHINSON	12,174	10,958,498	9,749,169	1,209,329	141,422	686,090	664,661	.....	.....	.....	390,000	3,176,680	.....	669,246	350,000
JACKSON	3,557	2,029,493	1,548,907	480,586	46,346	66,669	460,263	.....	.....	.....	205,000	1,003,688	.....	66,669	100,000
KASSON	3,940	1,205,916	1,093,438	112,478	20,554	1,833	131,199	.....	.....	.....	.....	11,814	.....	1,833	.....
LAKE CITY	4,507	4,681,619	4,627,189	54,430	35,293	36,000	53,723	.....	.....	.....	.....	93,435	.....	.....	.....
LE SUBUR	3,826	4,458,107	4,095,908	362,199	80,000	19,583	422,616	.....	.....	.....	326,748	330,832	.....	19,583	50,000
LITCHFIELD	6,138	3,445,383	3,583,740	-138,357	255,112	3,461	113,294	.....	.....	.....	260,000	96,672	.....	2,948	13,086
LUVERNE	4,471	2,799,919	2,349,444	450,475	59,848	20,572	489,751	.....	.....	.....	187,000	429,194	.....	.....	.....
MARSHALL	12,397	12,469,048	11,506,217	962,831	945,780	1,018,643	889,968	.....	.....	.....	.....	1,761,856	.....	539,225	123,000
HELROSE	2,657	3,478,561	3,171,779	306,782	486,681	55,667	737,796	.....	.....	.....	219,471	234,049	.....	49,035	113,554
MOORHEAD	33,618	13,330,663	10,897,693	2,432,970	368,328	401,011	2,400,287	.....	.....	.....	2,831,250	738,883	.....	246,136	257,217
MORA	2,966	3,731,543	3,920,336	-188,793	419,634	.....	230,841	.....	.....	.....	235,100	61,106	.....	.....	.....
MOUNTAIN IRON	3,354	834,088	744,194	89,894	24,603	638	113,859	.....	.....	.....	.....	47,595	.....	638	.....
NEW PRAGUE	3,818	3,950,258	3,891,579	58,679	156,616	215,295	.....	.....	.....	.....	-5,000	88,288	.....	185,838	160,000
NEW ULM	13,477	10,378,531	8,595,298	1,783,233	371,421	176,512	1,978,142	.....	.....	.....	517,577	1,127,489	1,555,243	176,512	150,000
NORTH ST. PAUL	12,809	4,573,460	4,719,005	-145,545	76,734	6,117	-74,928	.....	.....	.....	.....	512,094	.....	.....	.....
OLIVIA	2,622	1,447,397	796,705	650,692	45,792	123,570	572,914	.....	.....	.....	362,430	60,103	.....	23,920	25,000
OMATONNA	20,280	18,597,336	18,245,634	351,702	380,895	942,875	-210,278	.....	.....	.....	.....	711,327	.....	380,643	130,310
PRINCETON	3,820	3,164,003	3,172,373	-8,370	23,282	30,743	-15,831	.....	.....	.....	29,587	422,570	600,000	29,214	.....
PROCTOR	3,016	935,857	901,731	34,126	40,001	247	73,880	.....	.....	.....	.....	71,750	.....	.....	.....
REDWOOD FALLS	4,911	2,794,930	3,069,414	-274,484	443,969	46,936	122,549	.....	.....	.....	131,644	161,292	.....	1,203	.....
ROCHESTER	76,865	67,114,846	65,208,673	1,906,173	473,421	116,391	2,263,203	.....	.....	.....	.....	6,421,133	.....	81,330	289,045
SAUK CENTRE	3,735	1,973,973	1,802,823	171,150	79,562	20,311	230,401	.....	.....	.....	45,000	431,495	.....	5,585	55,000
SHAKOPEE	13,041	8,309,834	7,229,903	1,079,931	290,831	204,128	1,166,634	.....	.....	.....	521,917	496,765	.....	204,128	85,069
SLEEPY EYE	3,706	1,929,973	1,710,798	219,175	94,576	95,786	217,965	.....	.....	.....	.....	53,767	.....	.....	.....
ST. CHARLES	2,899	1,271,931	1,093,734	178,197	45,276	18,740	204,733	.....	.....	.....	90,261	88,686	.....	7,304	30,000
ST. CLOUD	50,143	2,025,889	702,862	1,323,027	156,927	1,385,918	94,036	.....	.....	.....	.....	.....	.....	1,385,866	295,000
ST. JAMES	4,346	2,431,295	2,214,832	216,463	46,404	.....	262,867	.....	.....	.....	240,000	131,200	.....	.....	.....
ST. PETER	9,782	5,200,561	4,754,747	445,814	70,661	27,416	489,059	.....	.....	.....	390,053	223,603	.....	27,416	100,000
STAPLES	2,945	1,381,614	1,370,206	11,408	7,146	2,280	16,274	.....	.....	.....	.....	1,801	.....	2,280	.....
THIEF RIVER FALLS	8,043	5,493,270	4,845,120	648,150	168,434	202,387	614,197	.....	.....	.....	450,000	418,221	.....	.....	.....

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

77

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	TRANSFERS TO/-FROM			DEBT SERVICE			
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS		FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
TWO HARBORS	3,616	1,398,614	1,360,916	37,698	83,450	4,259	116,889	.....	.....	.....	.....	25,512	.....	4,259	20,000
VIRGINIA	9,232	6,426,400	6,699,319	-272,911	115,353	15,423	-172,981	.....	.....	.....	.....	5,213,326	.....	15,423	407,400
WADENA	4,240	2,421,211	2,133,874	287,337	24,478	1,760	310,055	.....	.....	.....	200,000	125,267	.....	.....	.....
WASECA	8,184	4,426,370	4,521,614	-95,244	45,584	1,081	-50,741	.....	.....	.....	35,280	209,164	.....	1,081	.....
WILLMAR	18,544	11,820,152	9,319,175	2,500,977	367,549	432,044	2,436,482	.....	.....	.....	843,602	820,383	.....	415,028	1,413,308
WINDOM	4,511	2,159,966	1,960,396	199,570	38,557	.....	238,127	.....	.....	.....	195,245	323,577	.....	.....	.....
WORTHINGTON	10,200	7,514,474	6,497,577	1,016,897	140,305	.....	1,157,202	.....	.....	.....	284,036	560,933	.....	.....	.....
TOTAL	585,242	372,018,054	343,014,243	29,003,811	10,694,275	9,289,527	30,408,559	0	17,652	0	14,466,334	38,036,444	2,735,243	6,458,494	6,106,907

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

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					NET INCOME OR -LOSS	TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE								INTEREST PAYMENTS	PRINCIPAL PAYMENTS
GLENCOE [14]	4,923	4,508,105	4,261,030	247,075	....	....	247,075	....	....	....	....	....	....	358,324	....
GRANITE FALLS [11]	3,049	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HUTCHINSON [11]	12,174	....	....	....	....	....	....	....	....	....	....	....	....	....	....
JACKSON [11]	3,557	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE CITY [14]	4,807	3,591,241	3,680,668	-89,427	48,173	....	-41,254	....	....	....	....	1,290,000	....	91,862	1,355,000
MARSHALL [11]	12,397	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MELROSE [13]	2,657	2,122,907	2,097,756	25,151	....	....	25,151	....	....	....	1,656,018	....	....	....	....
NORTHFIELD [11]	15,352	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SAUK CENTRE [11]	3,735	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PETER [11]	9,782	....	....	....	....	....	....	....	....	....	....	....	....	....	....
VIRGINIA [11]	9,232	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WORTHINGTON [11]	10,200	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TOTAL	91,565	10,222,253	10,039,454	182,799	48,173	0	230,972	0	0	0	1,656,018	1,290,000	450,186	1,355,000	

79

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

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DBBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
GLENCOE[14]	4,923	9,063,176	7,908,198	1,157,978	379,124	224,170	1,312,932	....	....	....	....	791,373	....	361,316	618,917
GRANITE FALLS[11]	3,049	6,390,640	5,892,717	497,923	199,531	166,379	531,075	....	....	....	....	62,766	....	166,379	220,031
HUTCHINSON[11]	12,174	23,188,487	20,987,860	2,200,627	117,882	1,105,423	1,243,056	....	....	....	....	727,269	....	1,105,423	489,805
JACKSON[11]	3,557	3,042,879	3,211,149	-168,270	28,807	120,749	-260,212	....	....	....	-247,590	76,181	....	....	....
LAKE CITY[14]	4,507	2,904,258	2,877,752	26,506	311,704	36,557	301,653	....	....	....	....	321,020	....	1,085	6,530
LUVERNE	4,471	6,370,994	6,048,910	322,084	42,384	99,776	264,692	....	....	....	....	143,093	1,316,129	99,617	72,213
MARSHALL[11][14][19]	12,397	13,850,028	12,728,629	1,121,399	311,243	212,773	1,219,869	....	....	....	543,628	551,785	....	212,773	553,130
MELROSE[13]	2,657	2,416,621	2,266,147	150,474	68,367	45,036	173,805	....	....	....	....	....	....	45,036	160,000
NORTHFIELD[11]	15,352	12,317,129	11,502,021	815,108	452,727	....	1,267,035	....	....	....	....	933,201	1,910,000	442,346	268,650
REDWOOD FALLS	4,911	5,756,337	5,218,683	537,654	94,024	....	631,678	....	....	....	2,500	196,057	....	....	....
SAUK CENTRE[11]	3,735	4,765,238	4,581,234	184,004	48,222	149,952	82,274	....	....	....	-132,355	145,250	....	149,952	54,924
SLEEPY EYE	3,706	2,583,150	2,512,569	70,581	31,556	2,580	99,557	....	....	....	....	85,698	....	5,457	15,000
ST. PETER[11]	9,782	7,716,678	7,258,866	457,812	73,323	93,396	437,739	....	....	....	....	585,492	....	93,396	516,916
VIRGINIA[11]	9,232	23,400,457	23,733,828	-333,371	566,337	192,414	40,552	....	....	....	....	924,630	....	608,653	1,044,455
WACONIA	4,147	37,302,933	34,905,766	2,397,167	538,003	832,704	2,102,466	....	....	....	....	648,368	....	675,455	698,856
WILLMAR	18,544	40,491,002	35,349,405	5,141,597	359,533	....	5,501,130	....	....	....	....	3,425,713	1,836,730	367,612	936,814
WINDOM[12]	4,511	5,193,613	4,377,094	816,519	87,058	....	903,577	....	....	....	....	328,771	....	31,117	55,138
WORTHINGTON[11]	10,200	12,944,931	11,655,110	1,289,821	179,248	304,322	1,164,747	....	....	....	....	478,024	....	297,046	130,000
TOTAL	131,855	219,698,521	202,982,938	16,715,583	3,889,073	3,586,231	17,018,425	0	0	0	166,183	10,424,691	5,062,859	4,662,663	5,838,379

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

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GAS ENTERPRISE OPERATIONS - 1994

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
AUSTIN (S)	22,039	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CIRCLE PINES	4,695	984,112	950,289	33,823	20,472	.....	54,295	.....	.....	.....	.....	19,497	.....	.....	.....
DULUTH	85,746	10,011,994	7,937,591	2,074,403	54,098	115,967	2,012,534	.....	.....	.....	146,553	629,680	.....	109,390	775,000
HIBBING	17,964	2,172,345	1,983,148	189,197	.....	.....	189,197	.....	.....	.....	.....	702,533	.....	.....	.....
HUTCHINSON	12,174	5,472,110	4,863,306	608,804	286,528	2,260	893,072	.....	.....	.....	260,000	.....	.....	2,260	.....
LINO LAKES	12,266	541,233	482,569	58,664	4,628	42,030	21,262	.....	.....	.....	.....	62,872	.....	42,030	15,000
NEW ULM	13,477	4,119,182	4,192,185	-73,003	217,499	.....	144,496	.....	.....	.....	216,174	407,905	.....	.....	.....
OWATONNA	20,280	7,415,449	7,865,894	-450,445	395,128	534,556	-589,873	.....	.....	.....	.....	704,445	.....	439,617	149,142
TWO HARBORS	3,616	1,440,151	1,445,005	-4,854	104,943	.....	100,089	.....	.....	.....	.....	92,870	.....	.....	.....
VIRGINIA	9,232	3,042,370	2,951,047	91,323	.....	.....	91,323	.....	.....	.....	.....	54,443	.....	.....	.....
TOTAL	201,489	35,198,946	32,671,034	2,527,912	1,083,296	694,813	2,916,395	0	0	0	622,727	2,674,245	0	593,297	939,142

TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS - 1994

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
BELLE PLAINE	3,240	97,701	127,937	-30,236	16,711	.....	-13,525	12,831	.....	.....	18,000	.....	.....	.....	.....
CANNON FALLS	3,460	75,224	51,274	23,950	18,252	.....	42,202	.....	.....	.....	.....	15,149	.....	.....	.....
COTTAGE GROVE	26,675	483,450	490,593	-7,143	3,621	3,008	-7,530	.....	.....	.....	-33,146	14,851	.....	.....	.....
FALCON HEIGHTS	5,297	79,904	77,877	2,027	3,271	.....	5,298	.....	.....	.....	2,355	12,014	.....	.....	.....
JACKSON	3,557	81,603	108,897	-27,294	54,554	5,371	21,889	.....	.....	.....	.....	79,054	.....	.....	.....
NEW PRAGUE	3,818	126,866	114,455	12,411	3,369	.....	15,780	8	.....	.....	.....	7,033	.....	.....	.....
NORTH ST. PAUL	12,809	79,306	69,417	9,889	3,724	.....	13,613	.....	.....	.....	.....	5,615	.....	.....	.....
OAKDALE (+)	22,933	84,429	49,456	34,973	20,234	6,000	49,207	.....	.....	.....	.....	.....	.....	.....	.....
RED WING (+)	15,645	671,894	532,640	139,254	.....	.....	139,254	.....	.....	.....	2,101	76,503	.....	.....	.....
SLEEPY EYE	3,706	79,867	100,198	-20,329	10,948	.....	-9,384	.....	.....	.....	-18,915	2,455	.....	.....	.....
WHITE BEAR LAKE	25,804	347,383	380,317	67,066	18,592	999	84,659	.....	.....	.....	.....	7,078	.....	.....	.....
WILLMAR	18,544	494,301	411,320	82,981	42,405	.....	125,386	.....	.....	.....	18,000	.....	.....	.....	.....
TOTAL	145,488	2,701,928	2,414,379	287,549	194,678	15,378	466,849	12,839	0	0	-11,605	219,752	0	0	0

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1994

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		INCOME	NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE		REVENUE	EXPENSE									
ALEXANDRIA	8,251														
RUNESTONE COMM. CENTER		134,851	199,183	-64,332	44,242	4,775	-24,065	40,188	....	....	....	30,069	....	4,775	25,000
ANOKA	17,509														
GOLF COURSE		823,529	862,246	-38,717	13,944	....	-24,773	....	....	....	....	101,159	....	....	....
APPLE VALLEY	39,188														
GOLF COURSE		813,665	766,126	47,539	....	....	47,539	....	....	....	....	19,842	....	....	....
SPORTS ARENA		156,895	307,706	-150,811	160,076	4,357	12,908	43,800	....	....	....	3,287	....	4,357	40,000
BLOOMINGTON	86,683														
RECREATIONAL FACILITIES		2,533,247	2,403,364	129,883	194,161	261,018	63,026	115,286	....	....	-4,978	531,404	....	259,118	50,000
BLUE EARTH	3,722														
FITNESS CENTER		23,418	35,917	-12,499	710	....	-11,789	....	....	....	....	....	....	....	....
BROOKLYN CENTER	38,484														
BROWN HERITAGE CENTER		2,248,111	2,688,679	-440,568	....	22,806	-463,374	....	....	....	-124,842	51,838	....	22,071	....
GOLF COURSE		302,858	259,438	43,420	....	67,017	-24,397	....	....	....	....	45,455	....	56,065	....
BROOKLYN PARK	58,471														
GOLF COURSE		4,174,648	3,923,936	250,712	24,585	6,540	268,757	....	....	....	....	270,814	....	....	....
RECREATION CENTER		601,897	779,658	-177,761	....	775	-178,536	....	....	....	....	15,088	....	....	....
BUFFALO	7,722														
CIVIC CENTER		97,911	127,079	-29,168	8,715	23,498	-43,951	....	....	....	....	....	....	23,498	20,000
BURNSVILLE	54,525														
GOLF COURSE		181,363	177,600	3,763	20,662	61,333	-36,908	....	....	....	-103,559	40,867	....	61,333	50,000
ICE ARENA		787,750	685,941	101,809	131,049	272,056	-39,198	....	....	....	-125,000	25,954	....	272,056	75,000
CHASKA	13,721														
COMMUNITY CENTER		1,183,127	1,452,129	-269,002	37,248	....	-231,754	....	....	....	-106,500	82,166	....	....	....
GOLF COURSE		174,442	133,774	40,668	2,314	....	42,982	....	....	....	33,972	10,890	....	....	....
COON RAPIDS	58,991														
GOLF COURSE		1,519,628	1,275,286	244,342	53,148	182,800	114,690	....	....	....	....	38,322	1,226,371	179,097	96,055
SWIMMING POOL (*)		4,420	4,420	....	11,769	37,803	-26,034	....	....	....	....	....	....	37,803	65,000
COTTAGE GROVE	26,675														
GOLF COURSE		920,688	782,363	138,325	86,796	276,304	-51,183	....	....	....	....	41,735	2,299,840	272,425	50,000
CRYSTAL	23,703														
WATER SLIDE		147,228	191,190	-43,962	6,861	18,601	-55,702	....	....	....	-77,779	1,505	....	13,436	12,748
DEEPHAVEN	3,621														
MARINA		37,382	39,211	-1,829	5,005	....	3,176	....	....	....	....	....	....	....	....

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS		DBST SERVICE		
		REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
DULUTH	88,746														
CONVENTION CENTER		3,462,924	4,653,881	-1,190,957	19,859	13,159	-1,184,257	....	....	....	-878,838	2,261,243	8,785,000	....	22,412
GOLF COURSE		851,868	920,999	-69,131	20,405	338,644	-387,370	....	....	....	-698,945	62,985	....	266,866	476,047
SPIRIT MOUNTAIN [14]		2,585,809	2,665,919	-80,110	80,104	300,268	-300,274	....	....	....	-100,000	329,932	....	279,519	230,000
ZOO		255,504	1,017,222	-761,718	11,399	226,671	-976,990	....	....	....	-948,700	702,241	....	223,970	165,000
EDINA	46,841														
ARENA		694,967	762,364	-67,397	90,639	280,598	-257,356	....	....	....	-56,586	29,682	....	268,908	33,575
ART CENTER		192,241	296,917	-104,676	31,334	....	-73,342	....	....	....	-43,735	4,042	....	....	....
EDINBOROUGH PARK		528,473	1,297,881	-769,408	73,701	9,550	-705,257	....	....	....	....	20,502	....	9,550	4,000
GOLF COURSE		2,256,105	2,841,470	-585,365	146,760	895,609	-234,214	....	....	....	80,321	493,831	....	887,026	182,425
GUN RANGE		41,203	41,904	-701	1,299	....	2,299	....	....	....	....	....	....	....	....
SWIMMING POOL		258,284	223,739	34,545	....	37,541	-2,996	....	....	....	....	22,564	....	37,185	....
FARMINGTON	6,870														
ARENA		179,299	207,677	-28,378	....	....	-28,378	....	....	....	-42,300	43,656	....	....	....
GOLDEN VALLEY	20,947														
GOLF COURSE		1,478,228	1,237,375	240,853	68,208	13,878	295,183	....	....	....	....	291,563	....	10,200	70,883
GRAND RAPIDS	8,163														
GOLF COURSE		445,195	464,825	-19,630	8,452	4,515	-15,693	....	....	....	....	66,966	....	4,515	13,906
GRANITE FALLS	3,049														
CABLE TV (+)		9,428	6,984	2,444	496	....	2,940	....	....	....	....	....	....	....	....
HASTINGS	16,200														
ICE ARENA		163,535	215,988	-52,453	98,716	....	46,263	67,103	....	22,267	5,000	....	....	....	....
HOPKINS	16,536														
PAVILION/ICE ARENA		191,600	189,179	2,421	....	....	2,421	....	....	....	....	....	....	....	....
INVER GROVE HEIGHTS	25,243														
GOLF COURSE		1,458,277	1,242,025	216,252	60,716	488,270	-211,302	....	....	....	....	15,815	....	488,270	....
RECREATION		149,794	463,038	-313,244	935	....	-312,309	....	....	....	-329,732	4,414	....	....	....
JACKSON	3,557														
CABLE TV		244,093	282,214	-38,121	6,479	....	-31,642	....	....	....	20,000	48,501	....	....	....
LA CRESCENT	4,478														
GOLF COURSE		314,339	261,686	52,653	7,566	....	60,219	....	....	....	5,721	68,956	....	....	....
LAKE CITY	4,507														
MARINA		929,451	707,546	221,905	99,423	62,282	259,046	....	77,746	4,319	20,000	206,402	....	10,670	17,000
LITTLE FALLS	7,595														
GOLF COURSE		331,906	287,531	44,375	....	100	44,275	....	....	....	21,538	11,035	....	389	5,703

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1994

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
LIVERNE SWIMMING POOL	4,471	177,338	262,318	-84,980	41,736	114	-43,358	....	....	....	-24,431	13,992	....	114	637
MANKATO EASTWOOD PARK (*)	31,906	....	2,281	-2,281	192,584	168,683	21,620	76,451	....	....	....	....	....	168,683	245,000
MAPLEWOOD COMMUNITY CENTER	32,903	188,251	355,188	-166,937	16,177	216	-150,976	....	....	....	-5,625	....	....	....	....
MINNEAPOLIS CONVENTION CENTER	366,480	8,382,396	16,113,452	-7,731,056	32,464,080	8,474,138	16,258,886	32,101,034	....	....	19,230,618	448,667	....	8,435,843	3,356,203
PARK & RECREATION BOARD		12,060,519	11,001,958	1,058,561	233,838	75,111	1,217,288	....	....	....	232,351	1,166,978	....	....	....
MINNETONKA ICE ARENA	80,869	575,587	678,433	-102,846	5,290	....	-97,556	....	....	....	40,000	5,132	....	....	....
MOORHEAD GOLF COURSE	33,618	522,841	797,041	-274,200	115,238	444,079	-603,041	....	....	....	-7,487	781,467	....	440,952	....
SPORTS CENTER		583,448	598,115	-14,667	6,885	69,604	-78,216	....	....	....	-74,927	13,654	....	52,213	20,000
HOUNDS VIEW GOLF COURSE	12,552	....	12,887	-12,887	....	4,811	-17,698	....	....	....	....	2,144,018	3,030,941	4,811	....
NEW BRIGHTON DRIVING RANGE	22,328	127,335	102,557	24,778	1,288	2,995	23,071	....	....	....	21,000	50,601	....	....	....
GOLF COURSE		250,690	208,490	42,200	14,201	6,402	49,999	....	....	....	....	22,938	....	6,402	29,707
NEW HOPE GOLF COURSE	21,651	330,277	323,662	6,615	4,049	8,620	2,044	....	....	....	....	18,723	....	8,620	....
ICE ARENA		319,472	417,424	-97,952	89	....	-97,863	....	....	....	....	....	....	....	....
NEW PRAGUE GOLF COURSE	3,818	848,756	774,403	74,353	3,547	6,144	71,756	....	....	....	12,500	55,807	....	6,144	25,591
NORTH MANKATO GOLF COURSE	11,183	669,099	857,342	-188,243	50,899	348,379	-485,723	....	....	....	-635,000	750	....	348,379	30,866
NORTHFIELD ARENA FACILITY	15,352	165,567	193,647	-28,080	20,791	31,408	-38,697	....	....	....	-76,475	2,718	....	21,550	30,000
ORONO GOLF COURSE	7,444	186,092	138,270	47,822	5,582	8,774	44,630	....	....	....	....	29,258	....	....	....
PROCTOR GOLF COURSE	3,016	67,891	45,948	21,943	939	9,171	13,711	....	....	....	....	548	....	9,171	12,478

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1994

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	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
RED WING AUDITORIUM	15,645	481,456	704,541	-223,085	1,750	....	-221,335	....	....	....	-139,284	....	....	....	....
RICHFIELD RECREATION	35,261	1,876,913	1,788,331	88,582	17,339	....	105,921	....	....	....	100,100	316,902	....	....	....
ROSEMOUNT COMMUNITY CENTER	11,086	265,918	556,209	-290,291	94,921	200,601	-395,971	94,921	....	....	-227,576	....	....	271,456	....
ROSEVILLE GOLF COURSE	33,674	286,855	262,289	24,566	32,132	....	56,698	....	....	....	....	37,571	....	....	....
SAUK CENTRE ARBNA	3,735	93,140	45,720	47,420	12,642	12,483	47,579	....	....	....	....	231,543	....	12,483	....
ST. CLOUD ATHLETIC COMPLEX	50,143	428,627	533,900	-105,273	237,975	18,035	114,667	93,682	....	31,551	-1,822,600	5,152	....	18,035	....
ST. CLOUD CIVIC CENTER		717,928	1,008,083	-290,155	54,836	8,465	-243,784	....	....	....	-233,253	28,767	....	....	....
ST. PAUL ATHLETIC PROGRAMMING	271,660	587,709	683,907	-96,198	13,832	....	-82,366	....	....	....	-51,350	2,125	....	....	....
ST. PAUL CIVIC CENTER		5,443,433	4,998,291	445,142	310,408	21,132	734,418	52,742	....	....	727,342	494,220	....	....	....
ST. PAUL MARINA		404,318	497,528	-93,210	1,978	....	-91,232	....	....	....	20,000	....	....	....	....
ST. PAUL PED SPECIAL EVENTS		20,560	20,560	....	....	....	....	....	....	....	-40,970	....	....	....	....
ST. PAUL RECREATION CENTERS		271,928	260,369	11,559	....	....	11,559	....	....	....	....	....	....	....	....
ST. PAUL SPECIAL RECREATION		74,595	76,943	-2,348	....	....	-2,348	....	....	....	....	....	....	....	....
ST. PETER COMMUNITY CENTER	9,782	77,194	111,480	-34,286	....	....	-34,286	....	....	....	-56,040	....	....	....	....
STAPLES COMMUNITY CENTER	2,945	110,855	199,319	-88,464	84,233	1,510	-5,741	57,080	....	25,605	....	15,151	....	1,510	25,000
STILLWATER LILY LAKE PARK	18,350	8,295	70,249	-61,954	4,342	....	-57,612	....	....	....	-16,389	2,556	....	....	....
VIRGINIA GOLF COURSE	9,232	139,203	227,659	-88,456	....	53,807	-142,263	....	....	....	-30,000	553,116	....	53,807	....
WADENA GOLF COURSE	4,240	169,884	153,943	15,941	1,749	....	17,690	....	....	....	....	27,046	....	....	....
WEST ST. PAUL ICE ARENA	19,332	110,853	121,659	-10,806	6,559	488	-4,735	83	....	....	....	5,920	....	....	....
WHITE BEAR LAKE SPORT CENTER	25,804	360,467	376,792	-16,325	243,781	127,360	100,096	108,015	....	37,438	....	20,634	....	127,360	45,000

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1994

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
WINDOM	4,511														
ARENA		143,046	270,409	-127,363	103,521	25,222	-49,064	58,176	....	39,846	....	5,246	....	25,222	....
CABLE TV		356,895	249,174	107,721	838	10,706	97,853	....	....	....	....	63,992	....	10,706	....
WORTHINGTON	10,200														
AUDITORIUM		14,381	47,426	-33,045	32,222	....	-823	17,097	....	12,986	....	....	....	....	....
GOLF COURSE		188,670	239,499	-50,829	55,197	5,100	-732	28,433	....	21,619	....	17,075	....	505	....
TOTAL	1,820,889	71,979,455	82,971,298	-10,991,843	36,122,115	13,754,326	32,954,091	77,746	195,630	13,787,562	12,576,692	15,312,152	13,337,068	5,524,436	....

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DBBT SERVICE		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ALBERT LEA	18,338														
PARKING		61,351	64,051	-2,700	7,081	....	4,381	....	....	....	....	....	....	....	....
PORT AUTHORITY REAL ESTATE		460,462	321,502	138,960	1,681	....	140,641	....	....	....	255,220	....	....	....	....
ANOKA	17,509														
RECYCLING		187,463	178,841	8,622	....	....	8,622	....	....	....	....	....	....	....	....
APPLE VALLEY	39,188														
STORM DRAINAGE [*]		582,806	95,468	487,338	....	140,822	346,516	....	....	....	404,223	....	....	140,822	60,000
ARDEN HILLS	9,426														
RECYCLING [*]		78,247	76,777	1,470	609	....	2,079	....	....	....	....	....	....	....	....
SURFACE WATER [*]		214,483	112,494	101,989	5,159	....	107,148	....	....	....	13,149	....	....	....	....
AUSTIN	22,039														
PORT AUTHORITY [*]		327,084	2,800	324,284	86,858	369,399	12,040	....	....	....	-3,802	....	770,000	369,399	110,000
SMALL BUSINESS LOAN [*]		24,985	....	24,985	17,336	14,233	28,088	....	....	....	....	....	....	14,233	47,128
WASTE TRANSFER STATION		222,648	234,181	-11,533	64,335	....	52,802	....	....	....	16,008	....	....	....	....
BEHIDJI	11,494														
AIRPORT COMMISSION		169,159	422,163	-253,004	139,781	28,487	-138,710	....	12,928	20,486	....	107,283	....	28,487	42,797
NORTH VIEW MANOR APT.		379,008	225,656	153,452	27,758	367,867	-186,657	....	....	....	....	....	....	361,166	38,000
BENSON	3,224														
ARMORY [*]		....	14,971	-14,971	11,413	....	-3,558	....	....	....	-6,000	472	....	....	....
LANDFILL		....	16,270	-16,270	....	....	-16,270	....	....	....	....	....	....	....	....
BLAINE	41,658														
SENIOR HOUSING		306,275	269,834	36,441	16,409	....	52,850	....	....	....	....	606	....	....	....
BLOOMINGTON	86,683														
RECYCLING		974,833	884,411	90,422	29,677	....	120,099	....	....	....	13,467	....	....	....	....
STORM WATER		2,017,533	1,099,032	918,501	72,311	176,397	814,415	....	....	....	66,505	664,995	....	176,397	220,000
BLUE BARTH	3,722														
HEAT		172,869	166,503	6,366	....	....	6,366	....	....	....	....	19,816	....	....	....
BROOKLYN CENTER	28,484														
RECYCLING [*]		134,740	118,872	15,868	5,137	....	21,005	....	....	....	....	....	....	....	....
STORM DRAINAGE		685,011	204,885	480,126	39,930	37,636	482,420	....	....	....	....	1,131,873	1,830,000	30,208	....
BROOKLYN PARK	58,471														
RECYCLING		781,362	688,886	92,476	21,841	....	114,317	....	....	....	....	2,939	....	....	....
STREET LIGHTS [*]		376,214	384,877	-8,663	....	....	-8,663	....	....	....	....	....	....	....	....
BURNSVILLE	54,525														
STORM DRAINAGE [*]		693,657	497,289	196,368	35,370	....	231,738	....	....	....	368,000	....	....	....	....
CHANHASSEN	14,316														
SEWER & WATER EXPANSION [*]		611,344	224,475	386,869	93,717	44,837	435,749	....	....	....	282,600	....	....	44,837	90,000
SURFACE WATER [*]		154,326	120,546	33,780	28,910	....	62,690	....	....	2,452	....	....	....	....	....

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
		OPERATING REVENUE	OPERATING EXPENSE	OPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CHISHOLM	5,220														
NURSING HOME LEASE [*]		....	....	....	44,146	63,828	-19,682	....	....	....	....	....	....	63,828	25,000
COTTAGE GROVE	26,675														
STREET LIGHTS		215,663	277,563	-61,900	10,267	....	-51,633	....	....	....	....	2,770	....	....	....
CRYSTAL	23,703														
STORM DRAINAGE		201,319	206,317	-4,998	....	23,422	-28,420	....	....	....	....	18,723	....	2,245	....
STREET LIGHTING		118,385	117,378	1,007	1,471	5,682	-3,204	....	....	....	....	....	....	....	....
DEERHAVEN	3,621														
STORM WATER [*]		8,275	1,078	7,197	133	....	7,330	....	....	....	....	....	....	....	....
DULUTH	85,746														
AIRPORT		1,981,360	2,931,706	-950,346	443,369	236,285	-743,262	....	....	83,793	....	1,431,945	....	....	....
CASINO PARKING RAMP		182,015	520,407	-338,392	....	....	-338,392	....	....	....	-384,840	....	....	....	....
HOME ENERGY CONSERVATION [*]		260,121	13,883	246,238	83,821	390,291	-60,832	....	....	....	-146,553	....	....	367,045	400,000
STREAM DISTRICT #1		3,080,822	3,141,331	-60,509	34,085	100,975	-127,399	....	....	....	....	903,975	....	100,975	178,000
STREAM DISTRICT #2		8,192,465	7,918,453	274,013	....	1,722,845	-1,448,822	....	....	....	....	176,565	....	1,722,845	779,192
TRANSIT		2,428,563	8,787,066	-6,358,503	4,320,381	244,124	-2,282,246	....	388,644	3,257,774	-1,312,041	204,150	....	....	....
EAGAN	54,957														
STORM DRAINAGE		645,932	612,306	33,626	35,908	....	69,534	....	....	....	123,556	55,753	....	....	....
STREET LIGHTING [*]		316,012	280,543	35,469	....	....	35,469	....	....	....	....	....	....	....	....
EAST GRAND FORKS	8,947														
ECONOMIC DEVELOPMENT AUTH		97,045	385,136	-288,091	245,919	37,045	-79,217	78,357	....	166,737	-62,000	....	....	37,045	35,000
EDEN PRAIRIE	44,189														
STORM DRAINAGE		462,615	268,234	194,381	....	....	194,381	....	....	....	....	....	....	....	....
EDIHA	46,841														
RECYCLING [27]		....	....	....	....	....	....	....	....	....	....	....	....	....	....
FAIRMONT	11,350														
HEAT		348,122	343,216	4,906	8,971	3	13,874	....	....	....	19,225	....	....	....	....
PARKING LOT		12,636	19,138	-6,502	....	991	-7,493	....	....	....	....	....	....	991	....
STORM SEWER [*]		260,240	36,182	224,058	20,755	63,279	181,534	....	....	....	....	....	....	63,279	25,000
GLENCOE	4,923														
AIRPORT		35,334	73,826	-38,492	3,000	1,692	-37,184	....	....	3,000	....	....	....	1,692	12,212
ORCHARD ESTATE APT. [14]		266,871	455,454	-188,583	....	....	-188,583	....	....	....	....	....	....	171,554	....
GOLDEN VALLEY	20,947														
MOTOR VEHICLE REGISTRATION		315,765	260,045	55,720	5,064	....	60,784	....	....	....	200,000	2,552	....	....	....
RECYCLING [*]		123,064	275,509	-152,445	148,494	....	-3,951	....	....	....	....	....	....	....	....
STORM SEWER [*]		130,503	135,896	-5,393	418	....	-4,975	....	....	....	....	....	....	....	....
GOODVIEW	3,079														
LIQUOR STORE LEASE		24,000	17,103	6,897	1,128	....	8,025	....	....	....	....	....	....	....	....

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
		OPERATING REVENUE	OPERATING EXPENSE	OPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
GRAND RAPIDS	8,163														
WASTEWATER COLLECTION		426,938	386,060	40,878	....	529	40,349	....	....	....	28,992	26,782	....	529	....
GRANITE FALLS	3,049														
MOTOR VEHICLE		41,319	39,541	1,778	1,094	....	2,872	....	....	....	2,750	291	....	....	....
HASTINGS	16,200														
TRANSIT		42,660	185,820	-143,160	136,917	....	-6,243	14,468	29,541	83,613	5,000	....	....	....	....
HIBBING	17,964														
HEAT		2,866,277	2,641,515	224,762	....	....	224,762	....	....	....	....	465,169	....	....	....
HEDA FAMILY CENTER		27,187	58,572	-31,385	....	....	-31,385	....	....	....	-7,158	466,095	....	....	....
HEDA STUDENT HOUSING		78,760	63,356	12,404	54,334	182,292	-115,554	....	....	....	-1,195	2,033,374	....	173,586	....
MEMORIAL BLDG CONCESSION		48,058	50,007	-1,949	503	....	-1,446	....	....	....	....	....	....	....	....
HOPKINS	16,536														
HOUSING AUTHORITY [*]		178,713	195,154	-16,441	1,481	....	-14,960	....	....	....	....	....	....	....	....
STORM SEWER		517,325	169,421	347,904	252,650	108,583	491,971	....	....	....	....	320,907	....	108,583	110,000
JACKSON	3,557														
AIRPORT		35,475	85,545	-50,070	....	....	-50,070	....	800,261	118,484	....	1,133,978	....	....	....
LA CRESCENT	4,478														
LICENSE BUREAU [*]		30,108	32,108	-2,000	39	17	-1,978	....	....	....	....	....	....	....	....
LE SUBUR	3,826														
FLOOD CONTROL [*]		....	179,887	-179,887	170,839	....	-9,048	....	161,833	9,006	-9,048	....	....	....	....
PRETREATMENT FACILITY		201,880	144,388	57,492	....	71,022	-13,530	....	....	....	....	....	....	71,018	45,000
LIVERNE	4,471														
AIRPORT		36,939	99,550	-62,611	133,823	6,722	64,490	....	....	124,401	-30,000	249,029	....	6,722	18,029
STORM SEWER		43,212	18,451	24,761	....	....	24,761	....	....	....	....	42,980	....	....	....
MAUKATO	31,906														
AIRPORT		155,565	325,607	-170,042	77,962	....	-92,080	....	....	77,962	-99,202	104,796	....	....	....
ECONOMIC DEVELOPMENT		1,021,889	953,679	68,210	1,437,151	....	1,505,361	....	....	903,404	....	3,171,983	....	....	....
MASS TRANSIT		174,616	902,446	-727,830	779,262	....	51,432	206,111	....	567,570	....	132,410	....	....	....
PARKING		108,868	339,572	-230,704	88,035	....	-142,669	....	....	....	....	205,776	....	....	....
RIVERFRONT 2000 [*]		....	375,657	-375,657	2,380,865	876,671	1,128,537	1,898,290	....	....	....	14,421,952	....	876,671	460,000
MAPLE GROVE	43,542														
STREET LIGHT [*]		315,586	309,452	6,134	....	194	5,940	....	....	....	....	....	....	....	....
MELROSE	2,657														
PARK VIEW CENTER [13]		318,919	195,781	123,138	15,130	77,843	60,425	....	....	....	....	3,286	....	77,843	55,000
MENDOTA HEIGHTS	10,636														
ENGINEERING		325,453	373,094	-47,641	6,763	....	-40,878	....	....	....	8,000	....	....	....	....
MINNEAPOLIS	366,480														
MCA [*]		12,492,915	2,963,655	9,529,260	2,084,804	13,285,713	-1,671,649	....	....	....	-455,085	....	1,380,000	13,285,713	13,311,172

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE				TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE			
		OPERATING REVENUE	OPERATING EXPENSE	NONOPERATING INCOME	NONOPERATING EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
MINNEAPOLIS	366,480													
MUNICIPAL PARKING		29,540,911	27,892,304	1,648,607	413,008	8,445,472	-6,383,857	....	....	4,312,978	104,980	1,000,000	8,443,855	3,447,185
RIVER TERMINAL		2,740,452	2,701,432	39,020	....	328,261	-289,241	....	....	-1,023,992	243,351	....	328,261	775,000
MINNETONKA	50,569													
RECYCLING (*)		493,628	553,931	-60,303	11,959	....	-48,344	....	....	15,000	....	....	....	....
MINNETRISTA	3,758													
STORM SEWER (*)		7,348	205	7,143	....	....	7,143	....	....	....	....	....	....	....
MONTICELLO	5,527													
TRANSPORTATION (*)		25,304	64,170	-38,866	34,761	....	-4,105	....	....	34,658	....	....	....	....
MOORHEAD	33,618													
AIRPORT (*)		....	89,328	-89,328	7,670	....	-81,658	....	....	....	-163,282	....	....	....
ENVIROSYS, L.P.		462,989	....	462,989	6,926	373,867	96,348	....	....	....	....	....	373,867	....
FORESTRY		184,982	157,233	27,749	4,598	4,905	27,442	....	....	....	9,596	20,483	....	....
PEST CONTROL		147,636	125,624	22,012	5,532	9,928	17,616	....	....	....	7,685	....	....	....
MOUND	9,592													
RECYCLING (*)		58,801	123,130	-64,329	68,774	....	4,445	....	....	....	....	....	....	....
NEW BRIGHTON	22,328													
LIQUOR STORE CONTRACT (*)		....	20	-20	22,188	....	22,088	....	....	....	....	....	....	....
NEW PRAGUE	3,818													
BDA		89,315	77,582	11,733	5,213	33,544	-16,598	....	....	....	10,000	....	5,279	11,521
STORM WATER (*)		40,352	24,435	15,917	1,983	....	17,900	....	....	....	14,000	....	....	....
NEW ULM	13,477													
HEAT		720,698	577,764	142,934	11,832	28,000	126,766	....	....	....	36,641	4,066	28,000	....
NORTH ST. PAUL	12,809													
SURFACE WATER (*)		103,959	109,945	-5,986	6,688	....	702	....	....	....	-75,000	....	....	....
NORTHFIELD	15,352													
STORM WATER DRAINAGE		282,264	165,748	116,516	23,645	8,858	131,303	....	....	....	15,000	4,810	8,435	22,314
OAKDALE	22,933													
STREET LIGHTS		141,815	137,418	4,397	6,090	....	10,487	....	....	....	....	....	....	....
PLYMOUTH	57,391													
SOLID WASTE (*)		205,168	510,738	-305,570	378,351	....	72,781	....	....	....	26,700	....	....	....
TOWNE SQUARE		93,102	91,578	1,524	116,644	81,492	36,676	....	....	....	5,044,186	....	81,492	....
PRINCETON	3,820													
AIRPORT		10,885	82,267	-71,382	1,450	5,020	-74,952	....	....	....	-33,118	47,087	5,020	41,000
PRIOR LAKE	12,559													
STORM WATER (*)		140,257	65,031	75,226	....	....	75,226	....	....	....	....	....	....	....

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1994

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	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
RAMSEY	14,907															
STREET LIGHT		20,782	10,105	10,677	1,736	....	12,413	....	....	....	500	12,325	....	....	....	....
RED WING	15,645															
MEYER BLDG		67,930	80,506	-12,568	609	....	-11,959	....	....	....	....	....	....	....	....	....
SOLID WASTE		2,172,711	1,904,290	268,413	166,581	....	434,994	....	....	....	-316,595	108,435	....	....	....	....
REDWOOD FALLS	4,911															
STORM SEWER (+)		....	6,539	-6,539	....	....	-6,539	....	....	....	....	....	....	....	....	....
RICHFIELD	35,261															
STORM SEWER		681,117	526,964	154,153	24,551	105,846	72,858	....	....	....	-160,000	454,699	....	105,846	90,000	....
ROBBINSDALE	14,255															
DEPUTY REGISTRAR		251,596	216,006	35,590	12,760	310	48,040	....	....	....	33,000	1,538	....	....	....	....
STORM SEWER		125,630	84,777	40,853	7,483	....	48,336	....	....	....	....	126,633	....	....	....	....
ROCHESTER	76,865															
PARKING METER		1,960,967	1,666,604	294,363	62,611	25,748	331,226	....	....	....	303,104	5,748,207	....	....	....	....
ROCKFORD	2,910															
FIRE		79,643	79,609	34	19,175	....	19,209	....	....	....	....	27,047	....	....	....	....
ROSEMOUNT	11,086															
STORM WATER		608,360	223,546	384,814	55,144	85,831	354,127	....	....	....	606,319	....	335,000	83,581	30,000	....
ROSEVILLE	33,674															
RECYCLING		250,999	254,691	-3,692	572	....	-3,120	....	....	....	....	607	....	....	....	....
STORM DRAINAGE		488,910	393,331	95,579	71,329	181,737	-14,829	....	....	....	....	503,986	....	....	....	....
SAVAGE	13,703															
SEPTIC INSPECTION (+)		7,110	3,033	4,077	....	....	4,077	....	....	....	....	....	....	....	....	....
STORM WATER		113,189	2,527	110,662	227	....	110,889	....	....	....	33,000	93,129	....	....	....	....
SHAKOPEE	13,041															
STORM DRAINAGE		301,200	296,691	4,509	75,193	....	79,702	....	....	....	....	354,786	....	....	....	....
SHOREVIEW	25,957															
SURFACE WATER		284,874	262,043	22,831	10,392	....	33,223	....	....	....	....	20,970	....	....	....	....
SHOREWOOD	6,613															
RECYCLING (+)		67,605	70,204	-2,599	1,767	....	-832	....	....	....	....	....	....	....	....	....
STORM WATER (+)		44,065	21,788	22,277	3,112	....	25,389	....	....	....	-10,000	....	....	....	....	....
SLEEPY EYE	3,706															
HEAT		234,109	257,645	-23,536	10,310	11,689	-24,915	....	....	....	....	....	....	....	....	....
ST. CLOUD	50,143															
PARKING SYSTEM		732,110	491,504	240,606	24,337	40,666	224,277	....	....	....	116,564	671	....	40,666	130,000	....

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1994

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE					NET INCOME OR -LOSS	TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
		OPERATING REVENUE	OPERATING EXPENSE	OPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE								INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
ST. PAUL	271,660															
HRA BUSINESS LOAN		221,421	640,842	-419,421	19,563	....	-399,858	....	....	....	....	....	....	....	....	....
HRA HOME MORTGAGE LOAN		194,890	37,067	157,823	....	....	157,823	....	....	....	78,350	....	....	....	....	....
HRA HOUSING LOAN		746,806	3,816,864	-2,070,058	107,087	300,080	-2,163,081	....	....	....	61,689	....	....	200,000	....	....
IMPOUNDING LOT		1,138,357	1,008,398	129,962	....	309	129,753	....	....	....	201,260	9,499	....	....	....	....
SPECIAL SERVICES		4,475,319	4,523,390	-48,071	2,880	2,590	-47,781	....	....	....	109,000	208,358	....	2,390	44,354	....
ST. PETER	9,782															
TRANSIT		27,620	113,881	-86,261	105,503	....	19,242	....	....	104,860	....	38,316	....	....	....	....
STILLWATER	18,380															
PARKING SYSTEM (*)		32,009	55,872	-23,863	6,436	....	-17,427	....	....	....	-4,782	....	....	....	....	....
STORM SEWER (*)		....	....	....	326	....	326	....	....	....	-35,000	....	....	....	....	....
THIEF RIVER FALLS	8,043															
AIRPORT		66,895	320,765	-253,870	143,792	5,727	-115,805	....	....	121,260	-13,273	104,345	....	....	10,332	....
VADNAIS HEIGHTS	11,960															
SOLID WASTE		42,268	16,022	26,236	4,253	....	30,489	....	....	....	....	18,000	....	....	....	....
STORM WATER		181,727	162,799	18,928	6,464	....	25,392	....	....	....	....	6,544	....	....	....	....
WATER RESERVE (*)		62,541	4,090	58,451	24,138	....	82,586	....	....	....	63,750	....	....	....	....	....
VIRGINIA	9,232															
HEAT		3,330,908	3,394,604	-63,696	115,353	13,313	38,344	....	....	....	....	263,632	....	13,313	....	....
WACONIA	4,147															
STORM WATER		49,553	35,701	13,852	8	535	13,325	....	....	....	-38,738	17,327	....	535	....	....
WASECA	8,184															
AIRPORT		35,257	65,231	-29,974	10,309	....	-19,665	....	....	10,309	....	....	....	....	....	....
HOSPITAL JOINT VENTURE (*)		....	....	....	....	271,637	-271,637	....	....	....	....	....	....	....	....	....
WAYZATA	3,860															
LICENSE BUREAU		129,476	101,346	28,130	2,349	....	30,479	....	....	....	35,000	....	....	....	....	....
STORM WATER		113,413	22,347	91,066	1,694	....	92,760	....	....	....	5,000	235,384	....	....	....	....
WHITE BEAR LAKE	25,804															
SENIOR HOUSING (*)		251,943	66,609	185,334	12,120	....	197,454	....	....	....	150,015	319	....	....	....	....
WILLMAR	18,544															
HEAT		793,251	548,431	244,820	29,548	283,965	-9,597	....	....	....	59,548	....	....	257,172	....	....
WORTHINGTON	10,200															
AIRPORT		58,648	472,901	-414,253	472,666	....	58,413	9,764	134,200	297,490	....	128,433	....	....	....	....
HRA		258,264	694,500	-436,236	1,645,306	46,625	1,162,445	39,426	1,604,361	....	....	1,182,185	....	46,625	39,554	....
INDUSTRIAL WASTEWATER		522,175	584,293	-62,118	5,129	4,620	-61,609	....	....	....	....	19,876	105,000	3,558	120,000	....
PARKING SYSTEM		21,151	22,767	-1,616	....	20	-1,636	....	....	....	....	....	....	....	....	....
TOTAL	2,269,742	105,545,022	100,701,192	4,843,830	18,094,004	29,277,721	-6,339,887	2,246,416	3,131,765	5,987,259	3,450,473	42,926,629	5,420,000	28,323,178	20,816,790	....

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

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1994

NAME OF CITY	TYPE OF STORE	POPULATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING				NONOPERATING		NET INCOME		TRANSFERS TO/(FROM)			DEBT SERVICE	
					AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS		
ALEXANDRIA	OFF SALE ONLY	8,251	2,043,358	1,602,159	441,199	21.59%	257,059	184,140	11,467	3,797	191,810	9.39%	150,000	3,316	----	3,797	30,000		
ANOKA	OFF SALE ONLY	17,509	2,314,068	1,792,226	521,842	22.55%	376,015	145,827	9,651	----	155,478	6.72%	49,000	----	----	----	----		
APPLE VALLEY	OFF SALE ONLY	39,188	3,498,888	2,608,954	889,934	25.43%	721,844	168,090	----	----	168,090	4.80%	135,000	17,254	----	----	----		
BEMIDJI	OFF SALE ONLY	11,494	2,351,828	1,762,424	589,404	25.06%	418,731	170,673	44,467	----	215,140	9.15%	181,000	193,435	----	----	----		
BENSON	ON & OFF SALE	3,224	668,967	404,473	264,494	39.54%	262,031	2,463	17,973	----	20,436	3.05%	50,000	531	----	----	----		
BIG LAKE	OFF SALE ONLY	3,637	1,036,284	807,103	229,181	22.12%	132,826	96,355	7,929	----	104,284	10.06%	72,000	----	----	----	----		
BLUE EARTH	OFF SALE ONLY	3,722	543,104	407,349	135,755	25.00%	110,314	25,441	3,276	----	28,717	5.29%	----	11,294	----	----	----		
BROOKLYN CENTER	OFF SALE ONLY	28,484	2,698,373	2,023,603	674,770	25.01%	526,645	148,125	5,402	14,491	139,036	5.15%	100,000	51,384	----	14,491	22,813		
BUFFALO	OFF SALE ONLY	7,722	1,079,961	729,261	350,700	32.47%	161,529	189,171	3,072	21	192,222	17.80%	180,000	5,525	----	----	----		
CALEDONIA	OFF SALE ONLY	2,922	244,147	190,873	53,274	21.82%	42,605	10,669	110	----	10,779	4.41%	5,000	----	----	----	----		
CAMBRIDGE	OFF SALE ONLY	5,222	1,421,947	1,188,684	233,263	16.40%	230,824	2,439	17,577	211,099	(191,083)	13.44%	38,225	20,524	----	31,741	44,709		
COLUMBIA HEIGHTS	OFF SALE ONLY	18,882	5,517,257	4,475,098	1,042,159	18.89%	788,424	253,735	36,749	3,175	287,309	5.21%	401,834	9,586	----	----	----		
DELANO	ON & OFF SALE	2,890	866,154	586,248	279,906	32.32%	263,946	15,960	18,195	----	34,155	3.94%	24,000	----	----	----	----		
DETROIT LAKES	OFF SALE ONLY	7,295	1,890,031	1,455,830	434,201	22.97%	252,663	181,538	29,033	1,077	209,494	11.08%	157,808	4,638	----	----	----		
EDEN PRAIRIE	OFF SALE ONLY	44,189	4,279,979	3,238,548	1,041,431	24.33%	714,774	326,657	2,129	6,640	322,146	7.53%	321,000	3,993	----	----	----		
EDINA	OFF SALE ONLY	46,841	5,821,688	4,393,544	1,428,144	24.53%	839,710	588,434	1,500	1,062	588,872	10.12%	380,000	15,107	----	----	----		
ELK RIVER	OFF SALE ONLY	12,811	2,334,287	1,800,784	533,503	22.86%	266,204	267,299	39,213	----	306,512	13.13%	173,450	8,549	----	----	----		
FAIRMONT	OFF SALE ONLY	11,350	1,516,763	1,129,263	387,500	25.55%	232,432	155,068	29,192	----	184,260	12.15%	125,000	2,000	----	----	----		
FARMINGTON	OFF SALE ONLY	6,870	933,693	708,855	224,838	24.08%	220,419	4,419	----	173	4,246	0.45%	(49,451)	63,016	----	----	----		
FERGUS FALLS	OFF SALE ONLY	12,596	1,865,876	1,399,520	466,356	24.99%	301,173	165,183	40,784	2,991	202,976	10.88%	210,737	----	----	----	----		
FRIDLEY	OFF SALE ONLY	28,104	3,083,966	2,486,129	597,837	19.39%	499,826	98,011	58,729	----	156,740	5.08%	25,000	3,575	----	----	----		
GLENCOE	OFF SALE ONLY	4,923	699,971	570,491	129,480	18.50%	71,765	57,715	10,245	----	67,960	9.71%	5,000	34,397	----	----	----		
GLENWOOD	OFF SALE ONLY	2,584	532,057	407,098	124,959	23.49%	94,003	30,956	5,601	----	36,557	6.87%	20,000	----	----	----	----		
GRANITE FALLS	OFF SALE ONLY	3,049	512,698	370,532	142,166	27.73%	83,649	58,517	21,239	----	79,756	15.56%	105,415	812	----	----	----		
HUTCHINSON	OFF SALE ONLY	12,174	1,855,255	1,427,914	427,341	23.03%	228,607	198,734	6,207	19,669	185,272	9.99%	120,000	25,862	----	15,950	20,000		
JACKSON	OFF SALE ONLY	3,557	449,277	333,395	115,882	25.79%	98,051	17,831	3,519	----	21,350	4.75%	5,000	----	----	----	----		
KASSON	OFF SALE ONLY	3,940	413,005	297,585	115,420	27.95%	102,052	13,368	3,879	----	17,247	4.18%	50,000	----	----	----	----		
LAKEVILLE	OFF SALE ONLY	32,978	4,480,554	3,369,582	1,110,972	24.80%	733,308	377,664	65,012	37,766	404,910	9.04%	173,748	5,053	----	----	----		
LITCHFIELD	OFF SALE ONLY	6,138	928,503	715,523	212,980	22.94%	137,769	75,211	6,522	----	81,733	8.80%	47,511	4,361	----	----	----		
LONG PRAIRIE	OFF SALE ONLY	2,847	589,081	447,107	141,974	24.10%	84,726	57,248	15,531	----	72,779	12.35%	50,000	1,159	----	----	----		
LIVERNE	OFF SALE ONLY	4,471	365,087	264,530	100,557	27.54%	94,865	5,692	3,363	108	8,947	2.45%	25,000	----	----	----	----		
MARSHALL	OFF SALE ONLY	12,397	1,831,012	1,349,111	481,901	26.32%	194,290	287,611	22,812	----	310,423	16.95%	380,000	----	----	----	----		
MONTEVIDEO	OFF SALE ONLY	5,519	949,443	703,999	245,444	25.85%	152,590	92,854	1,086	----	93,940	9.89%	90,000	1,171	----	----	----		
MONTICELLO	OFF SALE ONLY	5,527	1,556,779	1,182,528	374,251	24.04%	207,425	166,826	12,319	----	179,145	11.51%	95,000	1,560	----	----	----		
MORA	OFF SALE ONLY	2,966	1,297,203	1,022,343	274,860	21.19%	149,471	125,389	41,260	----	166,649	12.85%	130,000	----	----	----	----		
MORRIS	OFF SALE ONLY	5,647	580,141	432,087	148,054	25.52%	111,429	36,625	4,461	----	41,086	7.08%	38,000	12,991	----	----	----		
MOUND	OFF SALE ONLY	9,592	1,368,288	1,027,912	340,376	24.88%	198,400	141,976	17,054	----	159,030	11.62%	149,390	600	----	----	----		
NORTHFIELD	OFF SALE ONLY	15,352	1,453,338	1,078,260	375,078	25.81%	210,750	164,328	32,205	----	196,533	13.52%	170,000	5,323	----	----	----		
OLIVIA	ON & OFF SALE	2,622	556,875	348,252	208,623	37.46%	187,363	21,260	802	5,459	16,603	2.98%	100	500	----	5,459	30,000		
PARK RAPIDS	OFF SALE ONLY	2,968	1,439,096	1,099,569	339,527	23.59%	147,820	191,707	13,263	----	204,970	14.24%	50,000	62,808	----	----	----		
PINE CITY	OFF SALE ONLY	2,757	772,983	613,196	159,787	20.67%	140,308	19,479	4,434	203	23,710	3.07%	----	----	----	----	----		
PIPESTONE	OFF SALE ONLY	4,559	526,393	385,352	141,041	26.79%	87,284	53,757	1,597	----	55,354	10.52%	44,000	----	----	----	----		
PLAINVIEW	ON & OFF SALE	2,867	390,494	219,889	170,605	43.69%	161,372	9,233	4,750	----	13,983	3.58%	5,000	----	----	----	----		
PRINCETON	OFF SALE ONLY	3,820	1,020,337	770,579	249,758	24.48%	150,655	99,103	28,213	----	127,316	12.48%	105,430	----	----	----	----		
PROCTOR	OFF SALE ONLY	3,016	436,097	338,830	97,267	22.30%	91,849	5,418	4,435	8,817	1,036	0.24%	500	1,626	----	8,817	13,008		
REDWOOD FALLS	OFF SALE ONLY	4,911	590,608	439,377	151,231	25.61%	116,506	34,725	8,116	643	42,198	7.14%	10,000	6,760	----	643	5,367		
RICHFIELD	OFF SALE ONLY	35,261	6,838,300	5,333,174	1,505,126	22.01%	926,487	578,639	75,166	3,951	649,854	9.50%	549,970	14,108	----	----	----		
ROBBISSDALE	ON & OFF SALE	14,255	1,928,291	1,240,232	688,059	35.68%	567,820	120,239	57,522	3,083	174,678	9.06%	195,000	78,564	----	2,951	6,145		
SAUK RAPIDS	OFF SALE ONLY	8,946	1,088,076	867,881	220,195	20.24%	142,877	77,318	21,270	12,600	85,988	7.90%	50,000	----	----	12,600	35,000		

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1994

NAME OF CITY	TYPE OF STORE	POPULATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING				NET INCOME		TRANSFERS TO/ (FROM)			DEBT SERVICE		
					AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
SAVAGE	OFF SALE ONLY	13,703	1,752,391	1,337,202	415,189	23.69%	318,266	96,923	32,747	----	129,670	7.40%	100,000	----	----	----	----	----
SHOREWOOD	OFF SALE ONLY	6,613	773,132	615,640	157,492	20.37%	171,021	(13,529)	57,552	----	44,023	5.69%	40,000	12,127	----	----	----	----
SLEEPY EYE	OFF SALE ONLY	3,706	391,798	278,460	113,338	28.93%	77,912	35,426	11,131	----	46,557	11.88%	30,000	212	----	----	----	----
SPRING LAKE PARK	OFF SALE ONLY	6,628	2,763,217	2,219,711	543,506	19.67%	401,741	141,765	112,375	20,792	233,348	8.44%	135,000	9,885	----	20,792	10,700	----
ST. ANTHONY	ON & OFF SALE	7,939	3,594,823	2,462,356	1,132,467	31.50%	1,121,935	10,532	72,285	16,800	66,017	1.84%	65,000	6,504	----	16,800	80,000	----
ST. JAMES	OFF SALE ONLY	4,346	397,982	280,703	117,279	29.47%	68,987	48,292	8,571	----	56,863	14.29%	28,850	2,129	----	----	----	----
THIEF RIVER FALLS	OFF SALE ONLY	8,043	1,963,786	1,496,058	467,728	23.82%	251,862	215,866	13,379	----	229,245	11.67%	175,000	219	----	----	----	----
TWO HARBORS	OFF SALE ONLY	3,616	995,710	747,560	248,150	24.92%	200,310	47,840	11,094	----	58,934	5.92%	----	1,299	----	----	----	----
WADENA	OFF SALE ONLY	4,240	736,322	601,839	134,483	18.26%	134,222	261	----	913	(652)	-0.09%	35,000	----	----	----	----	----
WAYZATA	ON & OFF SALE	3,860	2,058,073	1,282,825	775,248	37.67%	623,561	151,687	19,059	25,322	145,424	7.07%	100,000	----	----	25,322	30,000	----
WINDOM	OFF SALE ONLY	4,511	761,879	558,149	203,730	26.74%	131,747	71,983	422	----	72,405	9.50%	35,000	1,539	----	----	----	----
NORTHINGTON	OFF SALE ONLY	10,200	1,051,299	784,659	266,640	25.36%	165,869	100,771	6,809	----	107,580	10.23%	75,000	621	----	----	----	----
TOTAL		620,251	98,700,273	74,512,418	24,187,855	24.51%	16,960,918	7,226,937	1,213,755	400,652	8,040,040	8.15%	6,212,517	705,917	----	159,363	327,742	----

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.
- [7] Joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund 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.

TABLE 18
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1994

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
AFTON	2,816	78,000	....	....	....	....	....	78,000	....	61,448
ALBERT LEA	18,338	....	1,123,916	1,235,000	3,290,000	....	....	5,648,916	3,290,000	1,008,571
ALEXANDRIA	8,251	1,645,000	66,000	25,000	....	....	80,000	1,816,000	....	....
ANDOVER	19,465	1,750,000	1,355,000	20,285,000	....	....	....	23,590,000	2,530,000	584,745
ANOKA	17,509	2,940,000	680,000	1,425,000	1,495,000	....	....	6,690,000	2,550,000	....
APPLE VALLEY	39,188	3,915,000	5,655,000	25,655,000	2,305,000	....	....	39,085,000	16,910,000	932,501
ARDEN HILLS	9,426	....	....	....	....	....	....	....	....	24,193
AUSTIN	22,039	415,000	4,395,000	4,655,000	4,295,000	....	....	13,760,000	415,000	2,157,081
BAXTER	4,261	515,000	465,000	6,193,000	....	....	....	7,173,000	2,135,000	1,058,235
BAYPORT	3,225	1,310,000	3,345,000	1,530,000	....	....	....	6,185,000	2,110,000	151,243
BELLE PLAINE	3,240	....	255,000	2,540,000	1,980,000	....	....	4,775,000	1,140,000	565,000
BEMIDJI	11,494	362,500	1,575,000	1,605,000	710,000	....	3,765,000	8,017,500	885,000	1,306,762
BENSON	3,224	450,000	1,750,000	130,000	575,000	....	....	2,905,000	....	281,895
BIG LAKE	3,637	....	1,397,178	945,000	415,000	....	....	2,757,178	855,000	2,174,704
BLAINE	41,658	4,460,000	14,420,000	9,100,000	2,355,000	....	....	30,335,000	4,565,000	647,689
BLOOMINGTON	86,683	47,530,000	9,870,587	11,630,000	3,060,000	65,225,000	2,950,000	31,560,000	171,825,587	19,845,000	55,308,576
BLUE BARTH	3,722	....	2,805,000	8,655,000	2,080,000	....	3,260,000	16,800,000	6,545,000	25,500
BRAINERD	12,521	1,610,000	525,000	1,875,000	....	....	....	4,010,000	1,515,000	1,669,547
BRECKENRIDGE	3,710	140,000	....	1,867,440	192,857	....	....	2,200,297	....	139,727
BROOKLYN CENTER	28,484	14,085,000	1,010,000	1,830,000	2,605,000	19,530,000	4,445,000	614,893
BROOKLYN PARK	58,471	3,050,000	14,110,000	1,885,000	....	....	915,000	19,960,000	2,970,000	2,106,438
BUFFALO	7,722	1,230,000	5,375,000	7,878,960	10,921,040	....	....	25,405,000	3,185,000	902,971
BURNSVILLE	54,525	11,465,000	12,220,000	54,240,000	590,000	3,990,000	4,000,000	86,505,000	40,535,000	1,964,862
CALEDONIA	2,922	820,000	20,000	215,000	50,000	....	....	1,105,000	820,000	649,591
CAMBRIDGE	5,222	5,905,000	1,240,000	8,914,594	2,565,000	650,000	19,274,594	5,905,000	12,495,553
CANNON FALLS	3,460	....	3,695,000	4,400,000	....	....	....	8,095,000	1,205,000	50,507
CHAMPLIN	19,030	3,160,000	6,125,000	10,380,000	4,265,000	....	....	23,930,000	9,695,000	661,672
CHANHASSEN	14,316	2,570,000	29,511,749	29,005,000	610,000	....	....	61,696,749	18,981,749	310,335
CHASKA	13,721	....	22,850,000	3,030,000	1,990,000	....	3,035,000	30,905,000	22,195,000	5,402,940
CHISHOLM	5,220	355,000	....	....	2,810,953	....	....	3,165,953	880,000	88,977
CIRCLE PINES	4,695	695,000	85,000	875,000	....	....	555,000	2,210,000	345,000	75,775
CLOQUET	11,070	1,825,000	815,000	120,000	700,000	755,000	4,215,000	185,000	58,604
COLUMBIA HEIGHTS	18,882	....	9,679,721	....	....	....	....	9,679,721	7,280,000	978,713
COON RAPIDS	58,991	2,145,000	16,170,000	24,875,000	14,165,000	390,000	57,745,000	15,130,000	2,886,158
CORCORAN	5,508	1,224,911	300,000	....	....	....	....	1,524,911	....	323,489
COTTAGE GROVE	26,675	1,360,000	1,745,000	9,635,000	6,610,000	115,000	19,465,000	4,985,000	1,333,840
CROOKSTON	8,163	565,000	970,000	4,088,000	525,000	6,148,000	720,000	609,489
CRYSTAL	23,703	2,995,000	13,085,000	16,080,000	12,945,000	812,000
DAYTON	4,938	1,425,000	355,000	85,000	455,000	2,320,000	368,580
DEEPHAVEN	3,621	169,942
DELANO	2,890	280,000	2,110,000	1,620,000	4,010,000	1,980,000	284,470
DETROIT LAKES	7,295	3,095,000	1,140,000	750,000	390,000	5,375,000	2,485,000	5,512,741
DILWORTH	2,865	235,000	2,415,000	555,000	3,205,000	555,000	171,942
DULUTH	85,746	18,616,100	338,000	12,765,900	17,015,000	34,770,089	29,090,209	112,595,298	11,225,089	7,414,509
EAGAN	54,957	8,165,000	27,260,000	19,825,000	1,490,000	56,740,000	20,520,000	2,864,711
EAST BETHEL	8,702	2,560,000	640,000	3,200,000	43,115
EAST GRAND FORKS	8,947	130,000	3,855,000	170,000	455,000	712,806	5,322,806	1,845,000	1,011,411
EDEN PRAIRIE	44,189	12,640,000	17,720,000	28,925,000	16,995,000	76,280,000	31,570,000	3,577,298
EDINA	46,841	86,410,000	2,815,000	15,390,000	104,615,000	56,950,000	1,075,944
ELK RIVER	12,811	415,000	1,818,150	11,240,000	4,495,000	2,910,000	830,000	21,708,150	560,000	862,209

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

TABLE 18
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1994

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	3,919	2,005,000	1,135,000	....	195,000	....	....	....	3,335,000	830,000	896,823
EVELETH	4,002	50,000	....	....	....	....	....	....	50,000	....	1,875,885
FAIRMONT	11,350	....	1,226,500	8,235,000	3,800,000	....	....	....	13,261,500	3,120,000	419,822
FALCON HEIGHTS	5,297	....	1,270,000	1,620,000	....	....	....	....	2,890,000	1,170,000	22,712
FARIBAULT	18,492	4,780,000	2,330,000	5,550,000	925,000	....	3,355,000	....	16,940,000	3,360,000	1,119,043
FARMINGTON	6,870	640,000	2,748,271	7,715,000	440,000	....	....	....	11,543,271	640,000	976,218
FERGUS FALLS	12,596	1,565,000	1,190,000	4,625,000	4,925,000	....	....	....	12,305,000	6,010,000	3,177,877
FOREST LAKE	6,397	690,000	1,405,000	290,000	....	....	....	....	2,385,000	....	309,000
FRIDLEY	28,104	....	13,515,000	1,725,000	2,410,000	1,950,000	....	....	19,600,000	11,435,000	975,093
GLENCOE	4,923	....	2,270,000	1,775,000	11,760,000	....	3,520,000	....	19,325,000	7,355,000	834,576
GLENWOOD	2,584	520,000	111,000	30,000	1,574,000	....	....	....	2,235,000	1,295,000	31,762
GOLDEN VALLEY	20,947	200,000	38,380,000	7,530,000	....	....	130,000	....	46,240,000	27,235,000	4,387,447
GOODVIEW	3,079	....	995,000	2,005,000	....	....	....	....	3,000,000	1,885,000	176,566
GRAND RAPIDS	8,163	170,000	3,710,000	3,110,000	5,540,000	....	2,750,000	....	15,280,000	2,225,000	1,351,905
GRANITE FALLS	3,049	....	410,000	2,395,000	4,220,000	....	185,000	....	7,210,000	2,845,000	66,664
HAM LAKE	9,825	....	....	539,000	....	....	....	530,000	1,069,000	....	33,723
HASTINGS	16,200	....	315,000	10,165,000	8,350,000	....	....	6,615,000	25,445,000	2,560,000	1,582,523
HERMANTOWN	7,237	67,000	....	4,345,000	....	....	....	....	4,412,000	1,330,000	107,838
HIBBING	17,964	3,930,000	1,645,000	175,000	12,310,000	....	....	1,030,000	19,090,000	8,475,000	3,790,316
HOPKINS	16,536	2,600,000	7,191,243	2,205,000	2,705,000	....	....	....	14,701,243	11,073,543	551,762
HUGO	5,208	....	....	2,210,000	1,205,000	....	....	....	3,415,000	....	182,016
HUTCHINSON	12,174	970,000	1,803,087	13,115,000	22,682,629	....	14,394,296	....	52,965,012	5,882,976	1,534,583
INDEPENDENCE	2,952	....	....	2,515,000	....	....	....	85,000	2,600,000	....	60,000
INTERNATIONAL FALLS	7,811	110,000	8,680,000	....	95,000	....	....	....	8,885,000	....	888,805
INVER GROVE HEIGHTS	25,243	3,030,000	10,420,000	11,530,000	9,850,000	....	....	....	34,830,000	8,370,000	551,155
JACKSON	3,557	750,000	1,668,536	....	790,000	....	1,260,000	....	4,468,536	3,630,000	272,156
JORDAN	2,982	....	....	3,535,000	3,570,000	....	....	....	7,105,000	3,115,000	151,288
KASSON	3,940	....	80,000	480,000	925,000	....	....	....	1,485,000	....	....
LA CRESCENT	4,478	640,000	....	2,820,000	1,080,000	....	....	....	4,540,000	....	76,301
LAKE CITY	4,507	360,000	195,000	2,205,000	1,290,000	....	1,696,000	....	5,746,000	1,290,000	106,547
LAKE ELMO	6,072	....	....	....	....	....	....	....	....	....	85,000
LAKEVILLE	32,978	5,980,000	860,000	20,410,000	....	715,000	....	1,375,000	29,340,000	8,820,000	1,545,662
LAUDERDALE	2,718	....	1,100,000	....	....	....	....	....	1,100,000	1,100,000	....
LE SUBUR	3,826	40,000	2,905,000	455,000	2,520,000	....	2,985,000	....	8,905,000	2,665,000	480,670
LINO LAKES	12,266	....	....	5,935,000	2,150,000	....	....	....	8,085,000	....	378,569
LITCHFIELD	6,138	....	....	1,595,000	7,510,000	....	....	....	9,105,000	3,165,000	397,402
LITTLE CANADA	9,225	2,790,000	855,000	1,945,000	....	....	....	270,000	5,860,000	3,325,000	8,628
LITTLE FALLS	7,595	....	1,650,000	6,520,000	....	....	....	....	8,170,000	3,825,000	220,602
LONG PRAIRIE	2,847	....	425,000	445,000	1,035,000	....	....	....	1,905,000	475,000	....
LUVERNE	4,471	449,667	3,582,800	1,750,000	2,945,700	....	....	....	8,728,167	3,545,000	329,089
MAHTOMEDI	6,353	1,475,000	....	3,386,606	1,400,000	....	....	....	6,261,606	1,920,000	118,286
MANKATO	31,906	3,260,000	9,760,000	18,590,000	24,415,000	....	....	....	56,025,000	8,390,000	714,793
MAPLE GROVE	43,542	5,610,000	3,905,000	20,270,000	8,075,000	750,000	....	3,620,000	42,230,000	11,590,000	2,622,665
MAPLEWOOD	32,903	5,275,000	11,080,000	23,960,000	....	....	....	....	40,315,000	11,140,000	1,330,539
MARSHALL	12,397	555,000	3,140,000	1,580,000	10,390,000	....	16,228,000	....	31,893,000	6,570,000	2,635,680
MEDINA	3,628	705,000	1,925,000	1,190,000	....	....	....	....	3,820,000	705,000	21,996
MELROSE	2,657	....	....	255,000	2,475,000	....	1,960,000	....	4,690,000	1,000,000	1,710,000
MENDOTA HEIGHTS	10,636	3,250,000	....	7,720,000	1,300,000	....	....	....	12,270,000	840,000	1,505,000
MINNEAPOLIS	366,480	89,035,000	200,360,000	50,770,000	440,466,474	199,164,749	157,170,000	....	1,136,966,223	563,984,180	37,690,633
MINNETONKA	50,569	2,535,000	....	10,320,000	....	3,910,000	....	....	16,765,000	5,430,000	....

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

TABLE 18
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1994

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
MINNETRISTA	3,758	150,000	....	2,230,000	....	....	2,100,000	....	4,480,000	1,335,000	....
MONTVIDEO	5,519	2,355,000	430,000	2,275,850	5,194,150	....	....	849,160	11,104,160	510,000	347,738
MONTICELLO	5,527	1,960,000	1,690,000	3,630,000	....	....	....	....	7,280,000	1,350,000	....
MOORHEAD	33,618	5,255,000	13,790,000	6,805,000	11,965,000	....	37,218,827	....	75,033,827	6,770,000	1,465,702
MORA	2,966	3,080,000	385,000	144,600	....	....	....	....	3,609,600	2,275,000	....
MORRIS	5,647	....	630,000	1,100,000	510,000	....	....	....	2,240,000	410,000	2,849,760
MOUND	9,592	585,000	1,620,000	1,190,000	1,450,000	....	....	....	4,845,000	1,335,000	225,060
MOUNDS VIEW	12,552	945,468	14,090,000	....	5,105,000	....	3,090,000	....	23,230,468	7,265,000	258,205
MOUNTAIN IRON	3,354	....	1,035,000	....	....	....	....	....	1,035,000	....	44,900
NEW BRIGHTON	22,328	1,925,000	5,570,000	7,625,000	1,485,000	....	....	5,040,000	21,645,000	6,665,000	880,848
NEW HOPE	21,651	1,710,000	4,150,000	7,680,000	....	....	....	....	13,540,000	5,785,000	1,740,000
NEW PRAGUE	3,818	1,780,000	50,000	230,000	4,185,000	....	3,535,887	....	9,780,887	4,570,000	283,707
NEW ULM	13,477	....	4,035,000	7,285,000	11,183,961	....	....	2,400,000	24,903,961	3,605,000	3,213,600
NEWPORT	3,720	....	4,745,000	....	....	....	....	....	4,745,000	1,160,000	524,950
NORTH MANKATO	11,183	....	1,180,000	8,180,000	4,645,000	....	220,000	....	14,225,000	1,880,000	5,272,784
NORTH OAKS	3,644	....	....	....	....	....	....	....	....	....	....
NORTH ST. PAUL	12,809	....	1,895,000	1,110,000	....	....	....	....	3,005,000	820,000	340,710
NORTHFIELD	15,352	1,020,000	1,578,000	9,625,000	11,440,000	....	198,000	....	23,861,000	6,175,000	496,934
OAK GROVE	5,997	....	....	979,760	....	....	....	....	979,760	....	62,500
OAK PARK HEIGHTS	3,721	120,000	....	....	2,285,000	....	....	....	2,405,000	1,260,000	71,812
OAKDALE	22,933	4,140,000	3,165,000	14,560,000	....	....	2,050,000	....	23,915,000	8,165,000	1,386,150
OLIVIA	2,622	....	445,000	2,330,000	130,000	....	2,275,000	....	5,180,000	1,150,000	280,953
ORONO	7,444	....	....	2,410,000	1,950,000	....	....	....	4,360,000	....	3,972,421
OSSEO	2,594	1,950,000	740,000	4,565,000	....	....	....	....	7,255,000	325,000	13,898
OTSEGO	6,023	....	....	420,000	210,000	....	....	....	630,000	....	406,000
OWATONNA	20,280	....	2,770,000	2,475,000	2,595,000	....	17,315,000	....	25,155,000	20,930,000	775,000
PARK RAPIDS	2,968	60,000	60,000	975,000	770,000	....	....	....	1,865,000	55,000	553,250
PINE CITY	2,757	....	497,000	175,000	315,000	....	....	....	987,000	....	136,145
PIPESTONE	4,559	148,000	2,509,500	546,000	1,067,600	....	....	....	4,271,100	....	227,470
PLAINVIEW	2,867	1,755,000	65,000	765,000	715,000	....	....	....	3,300,000	1,075,000	22,937
PLYMOUTH	57,391	650,000	3,170,000	10,815,000	9,595,000	....	....	....	24,230,000	7,650,000	....
PRINCETON	3,820	215,000	2,980,000	1,445,000	....	....	1,070,000	....	5,710,000	3,220,000	259,974
PRIOR LAKE	12,559	2,395,000	70,000	10,157,750	1,172,250	....	....	....	13,795,000	5,845,000	992,901
PROCTOR	3,016	540,000	....	665,000	....	....	....	....	1,205,000	....	479,622
RAMSEY	14,907	....	5,390,000	2,100,000	....	....	....	....	7,490,000	2,225,000	154,782
RED WING	15,645	2,555,000	8,065,000	1,035,000	520,000	....	....	145,000	12,320,000	5,430,000	715,683
REDWOOD FALLS	4,911	230,000	1,557,518	150,000	2,310,000	....	....	....	4,247,518	2,105,000	298,995
RICHFIELD	35,261	....	10,760,000	11,190,000	2,080,000	....	....	....	24,030,000	19,060,000	....
ROBBINSDALE	14,255	2,280,000	4,800,000	....	85,000	....	....	....	7,165,000	2,295,000	364,337
ROCHESTER	76,865	....	10,200,000	3,180,000	12,525,000	....	....	....	25,905,000	10,000,000	5,568,876
ROCKFORD	2,910	....	....	3,250,000	970,000	....	....	....	4,220,000	700,000	2,012
ROSEMOUNT	11,086	2,800,000	1,215,000	11,120,000	6,285,000	....	....	3,360,000	24,780,000	3,205,000	356,528
ROSEVILLE	33,674	50,000	20,035,000	17,510,000	....	....	....	....	37,595,000	30,460,000	377,475
SARTELL	6,413	....	370,000	6,007,000	905,000	....	....	....	7,282,000	....	123,555
SAUK CENTRE	3,735	380,000	935,000	1,565,000	2,305,000	....	....	....	5,185,000	1,410,000	296,189
SAUK RAPIDS	8,946	350,000	5,030,000	6,260,000	1,295,000	....	....	....	12,935,000	3,015,000	1,224,312
SAVAGE	13,703	4,600,000	5,595,000	19,900,000	3,255,000	....	....	325,000	33,675,000	6,365,000	621,552
SHAKOPEE	13,041	....	10,540,000	6,785,000	....	....	4,250,000	....	21,575,000	5,560,000	2,333,507
SHOREVIEW	25,957	2,195,000	6,395,000	4,040,000	2,980,000	....	....	....	15,610,000	9,595,000	9,619,901
SHOREWOOD	6,613	....	....	1,820,500	30,000	920,000	....	....	2,770,500	1,025,000	20,834

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

TABLE 18
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1994

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DBBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE	ALL OTHER			
SLEEPY EYE	3,706	960,000	120,000	485,000	1,680,000	....	....	....	3,245,000	2,085,000	....
SOUTH ST. PAUL	20,396	920,000	7,302,502	7,545,000	330,000	....	....	....	16,097,502	6,840,000	837,717
SPRING LAKE PARK	6,628	469,263	....	130,000	....	....	....	....	599,263	....	545,000
ST. ANTHONY	7,939	....	1,455,000	995,000	35,000	....	255,000	....	2,740,000	1,710,000	318,107
ST. CHARLES	2,899	....	110,000	829,000	75,000	....	60,000	....	1,074,000	105,000	29,756
ST. CLOUD	50,143	2,520,000	22,060,000	24,515,000	31,635,000	....	18,240,000	1,760,000	100,730,000	4,030,000	20,941,114
ST. JAMES	4,346	1,115,000	280,000	....	1,005,000	....	....	....	2,400,000	1,440,000	1,711,317
ST. JOSEPH	4,132	....	....	1,520,000	445,000	....	....	....	1,965,000	....	79,520
ST. LOUIS PARK	43,641	1,750,000	6,985,000	2,665,000	....	7,195,000	....	....	18,595,000	8,510,000	2,520,133
ST. MICHAEL	3,049	....	95,000	....	540,000	....	....	....	635,000	....	....
ST. PAUL	271,660	121,970,000	18,165,000	16,925,000	440,000	63,785,000	216,235,000	2,500,000	440,020,000	125,545,000	26,783,806
ST. PAUL PARK	5,032	....	746,800	348,200	730,000	....	....	....	1,825,000	....	575,067
ST. PETER	9,782	1,665,000	542,187	710,000	4,875,000	....	....	678,221	8,470,408	3,871,807	1,474,170
STAPLES	2,945	51,000	....	2,518,000	....	....	....	....	2,569,000	775,000	143,215
STEWARTVILLE	4,669	970,000	790,000	545,000	1,490,000	....	....	....	3,795,000	430,000	278,583
STILLWATER	15,350	4,550,000	11,125,000	7,668,909	....	....	....	....	23,343,909	....	426,595
THIEF RIVER FALLS	8,043	1,736,000	....	4,755,000	5,274,300	....	....	....	11,765,300	....	405,895
TWO HARBORS	3,616	390,000	....	....	40,000	....	....	....	430,000	....	2,151,811
VADNAIS HEIGHTS	11,968	....	10,240,000	4,375,000	....	....	....	....	14,615,000	900,000	1,961,399
VIRGINIA	9,232	1,855,000	7,167,000	....	17,870,000	....	....	....	26,892,000	14,770,000	4,481,674
WACONIA	4,147	160,000	1,485,000	7,640,000	....	....	720,000	....	10,005,000	2,745,000	13,106,033
WADENA	4,240	195,000	....	260,000	555,000	....	....	....	1,010,000	....	154,214
WAITE PARK	5,476	2,495,000	3,720,000	1,430,000	....	....	1,930,000	....	9,575,000	6,040,000	276,772
WASECA	8,184	....	....	1,300,000	1,230,000	....	....	....	2,530,000	....	118,772
WAYZATA	3,860	385,000	9,405,000	530,000	370,000	....	....	....	10,690,000	5,075,000	109,372
WEST ST. PAUL	19,332	1,825,000	....	13,195,000	....	....	....	....	15,020,000	5,340,000	702,360
WHITE BEAR LAKE	25,804	470,000	6,760,000	6,430,000	2,735,000	....	2,850,000	....	19,245,000	3,725,000	2,647,043
WILLMAR	18,544	980,000	965,000	9,765,000	13,900,000	....	13,920,000	....	39,530,000	18,990,000	6,797,596
WINDOM	4,511	770,000	....	3,693,727	410,000	....	....	....	4,873,727	....	2,202,738
WINONA	25,805	5,704,000	400,000	2,693,000	7,632,000	865,000	....	....	17,294,000	4,605,000	460,000
WOODBURY	28,627	12,840,000	3,405,000	36,110,000	3,335,000	....	....	3,890,000	59,580,000	6,205,000	4,730,408
WORTHINGTON	10,200	420,000	1,190,000	2,930,000	6,920,000	....	4,670,000	1,833,601	17,963,601	5,350,000	697,607
TOTAL	3,186,476	510,456,909	915,222,245	989,742,796	985,175,914	379,704,838	589,026,219	98,838,788	4,468,167,709	1,532,129,344	349,418,979

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

Appendix A

Scope of Report & Methodology

This report provides a summary of the financial operations of the 182 Minnesota cities over 2,500 in population for calendar year 1994. Information concerning Minnesota cities with populations of less than 2,500 is contained in a separate report.

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 1994 populations are from "Minnesota Populations, 1994," issued by 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.

The sources of the data are annual city financial reporting forms, 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 Minn. Stat. §§ 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.

This 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 outlined in the summary table of revenues and expenditures and in the five-year comparison table of revenues and expenditures.

In conformance with GASB Statement No. 14 "Defining the Governmental Reporting Entity," effective in 1993, all city functions over which city officials exercise oversight responsibility are included in the city's financial statements. As a result of Statement No. 14, some cities have included HRA and economic development activities in their financial statements.

Prior to tax collection year 1989, 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, a change in this formula was enacted by the Minnesota Legislature. The previous system of assessed values has been replaced with a set of tax capacity rates. The net capacity rate replaced the assessed value and the tax capacity rate replaced the mill rates. Taxes are determined by multiplying the net tax capacity by the local tax rates, which is expressed as a percentage.

Beginning in 1985, principal payments in debt service funds have been included as expenditures. Effective in 1987, principal paid on special assessment bonds have also been included. Total expenditures (including principal payments) should not be compared to years prior to 1987, or distortions will result.

On Table 18, there is a column entitled "Other Long Term Debt." Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts and notes.

This report separates all reported enterprise funds from the city governmental funds and expendable trust funds. Minnesota cities operate many types of public service enterprises. The operations of nine major enterprise funds common to most cities are summarized and presented separately. Enterprise funds whose operations are exclusive to culture and recreational activities are combined together into "Culture and Recreation Enterprise Operations." All other enterprise funds are combined together 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 financial operations of the 784 municipal public service enterprises are presented in eleven tables (7 through 17). The enterprises furnish many types of services, and operate wholly or in large part with revenues derived from the sale of goods or services. When possible, each type of enterprise is presented separately in this report. 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 reporting practices, and the combined enterprises are disclosed with appropriate footnotes.

The City of Oak Grove was a township and recently became a Minnesota city. Therefore, this is the first year the financial operations for the City of Oak Grove will be included in this report.

Glossary

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

Glossary

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 expenditures 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.

Glossary

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

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

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

UNALLOCATED INSURANCE - 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 GOVERNMENTAL INFORMATION DIVISION

ANNUAL REPORTS:

- ***An Analysis of Minnesota's Municipal Liquor Store Operations in 1994***
This annual report details the sales and profits of Minnesota's 261 municipally-owned and operated liquor stores. January 1996
- ***Revenues, Expenditures and Debt of Minnesota Cities December 31, 1994***
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. April 1996
- ***1994 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. April 1995
- ***1995 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.
- ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1993***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. August 1995
- ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1994***
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 1996
- ***A Guide to City and County Fund Balances December 31, 1993***
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. May 1995
- ***1994 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 1994 criminal forfeitures and what happens to the forfeited items. August 1995

If you would like to receive one of these recent reports or others published by the Office of the State Auditor, please call (612) 297-3688.