

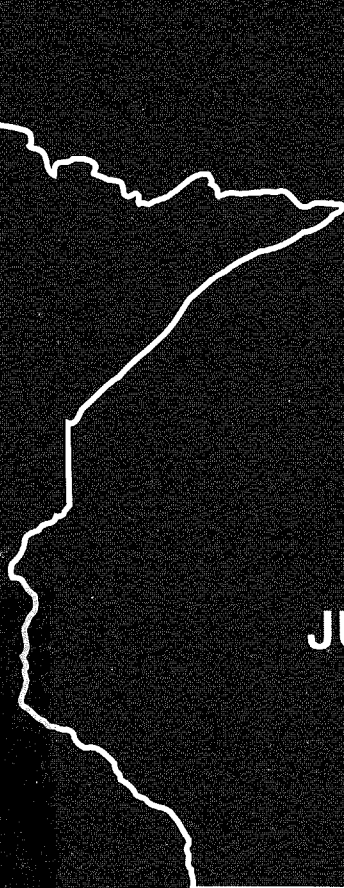
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# MINNESOTA OFFICE OF THE STATE AUDITOR

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

**DECEMBER 31, 1995**



**JUDITH H. DUTCHER  
STATE AUDITOR**

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

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

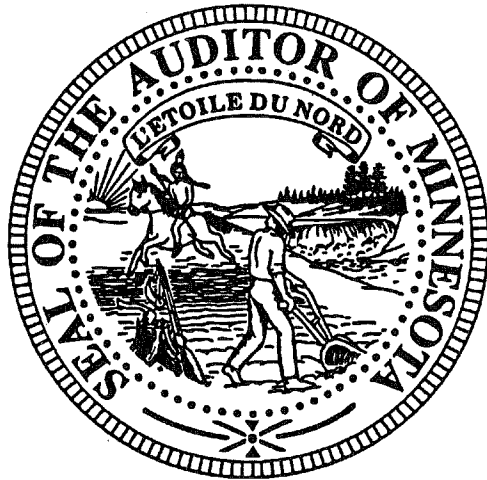
The Office performs approximately 200 audits per year. The State Auditor has oversight responsibilities for 4,300 local units of governments throughout the state. The local units of government include:

- 1796 townships
- 853 cities
- 481 educational districts
- 87 counties
- 719 police and fire relief association funds
- 142 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

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The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, 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, 1995**



**June 3, 1997**

**Government Information Division  
Office of the State Auditor  
State of Minnesota**

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# 1995 Finances For Cities Over 2,500 Population

## Overview

Minnesota cities over 2,500 in population (large cities) spent 10.8 percent more in 1995 than in 1994.<sup>1</sup> Cities had total expenditures of \$3.08 billion including current expenditures of \$1.46 billion, capital outlays of \$959.1 million, and debt service payments of \$657.2 million. Total current expenditures increased \$39.0 million or 2.7 percent. Cities increased current expenditures for all categories of spending except for sanitation and miscellaneous.

Large cities collected revenues of \$2.50 billion in 1995, which was \$156.7 million more than in 1994. The intergovernmental revenues for local units showed the greatest percentage increase for this period. Revenues exclude borrowing and transfers from other funds.

## Governmental Revenues

Revenues for Minnesota's large cities totaled \$2.50 billion in 1995, up 6.7 percent from 1994. On a per capita basis, total revenues increased from \$735 in 1994 to \$772 in 1995.

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

**Total Revenues Per Capita By Population Class**

Class	Population	1993	1994	1995
		Revenues Per Capita	Revenues Per Capita	Revenues Per Capita
First	Over 100,000	\$1,138	\$1,098	\$1,141
Second	20,001 to 100,000	636	642	670
Third	10,001 to 20,000	645	650	692
Fourth	2,500 to 10,000	591	580	634

The principal sources of revenues for large cities in 1995 were: intergovernmental revenues which accounted for 32.8 percent of total revenues; property taxes which accounted for 23.4 percent of total revenues; and tax increments which accounted for 9.2 percent of total revenues. These three sources of revenue have maintained their relative share of total city revenues for the last five years. In 1991, intergovernmental revenues accounted for 32.6 percent of total revenues, property taxes accounted for 23.5 percent of total revenues, and tax increments accounted for 9.2 percent of total revenues.

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<sup>1</sup> This report includes for the first time the city of North Branch which recently consolidated with the city of Branch.

- **Intergovernmental Revenues.** Cities receive grants and aids from a number of sources including the federal, state, county and other local governments. Intergovernmental revenues increased 7.4 percent between 1994 and 1995. These sources of revenues accounted for 32.8 percent of total revenues for cities in 1995, up slightly from 32.6 percent the previous year.

**State grants and aids.** The largest source of intergovernmental aids and grants to cities was the State. State grants and aids totaled \$682.0 million in 1995, which was 6.9 percent more than in 1994. The percentage of city revenues derived from state grants and aids increased slightly from 27.2 percent in 1994 to 27.3 percent in 1995.

The three largest state aid programs in 1995 were local government aid (LGA), homestead and agricultural credit aid (HACA), and highway aid. The largest state aid program was LGA, which totaled \$281.3 million in 1995. LGA was up \$5.0 million or 1.8 percent over 1994 levels. HACA totaled \$172.7 million in 1995, which was an increase of 1.2 percent over the previous year. Street and highway aid to large cities increased 8.1 percent and totaled \$114.8 million in 1995.

**Federal grants and aids.** Federal grants and aids were the next largest source of intergovernmental revenues to cities. Federal grants and aids totaled \$107.1 million in 1995, up \$10.2 million or 10.5 percent from 1994. One of the fastest growing sources of revenues for cities over the past five years has been federal community development block grants (CDBG's). Revenue from CDBG's increased 72.6 percent between 1991 and 1995 compared to overall revenues which increased 18.9 percent.

**County and local grants.** Intergovernmental grants from counties and other local governments totaled \$30.9 million in 1995 and accounted for 1.2 percent of city revenues. County and other local grants and aids increased 10.0 percent between 1994 and 1995.

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

**Property taxes.** Revenue from property taxes totaled \$585.6 million in 1995, which was 6.0 percent more than in 1994. Property tax revenues increased in 157 cities and decreased in 26 cities. The share of city revenues derived from property taxes decreased slightly from 23.6 percent in 1994 to 23.4 percent in 1995.

**Tax increments.** Tax increment revenue totaled \$229.7 million in 1995, 2.9 percent more than in 1994. Revenue from tax increments averaged 9.2 percent of city revenues

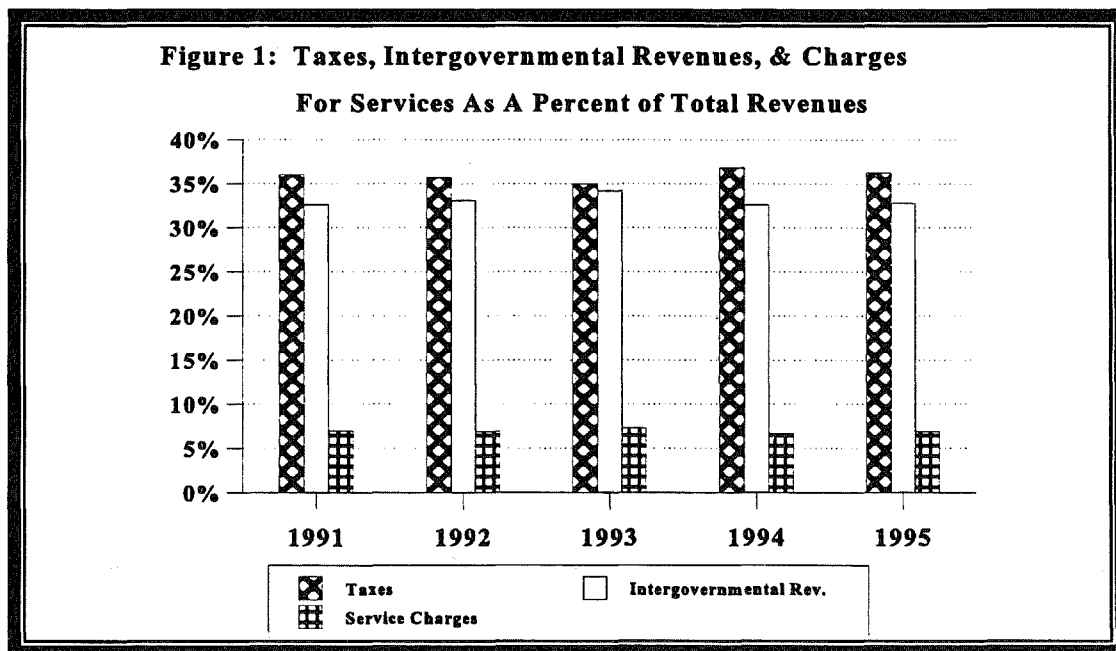
**Tax increment revenues as a percent of total city revenues among individual cities ranged from zero to 38.8 percent.**

in 1995. Tax increment revenues as a percent of total city revenues among individual cities ranged from zero to 38.8 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 the general services of the city.

**Hotel/motel and local sales taxes.** Revenue from local sales taxes and hotel/motel taxes totaled \$40.2 million in 1995, which represented a \$2.3 million or 6.0 percent increase over 1994. These types of local option taxes are generally used to build or maintain municipal projects such as convention centers, arenas, and other cultural and recreational centers. The city of Minneapolis generates the greatest amount of revenue from these sources, but the revenue it collects is not included in the \$40.2 million total above because it is accounted for in an enterprise fund. The city of Minneapolis collected \$34.5 million in 1995 to help support its convention center.

- **Charges for services.** Charges for services totaled \$173.2 million in 1995, which was an increase of \$15.2 million or 9.7 percent over 1994. All categories of service charges increased in amount except for culture and recreation, and cemeteries. The types of service charges that showed the greatest increases were airports, sanitation, public safety, and streets and highways.

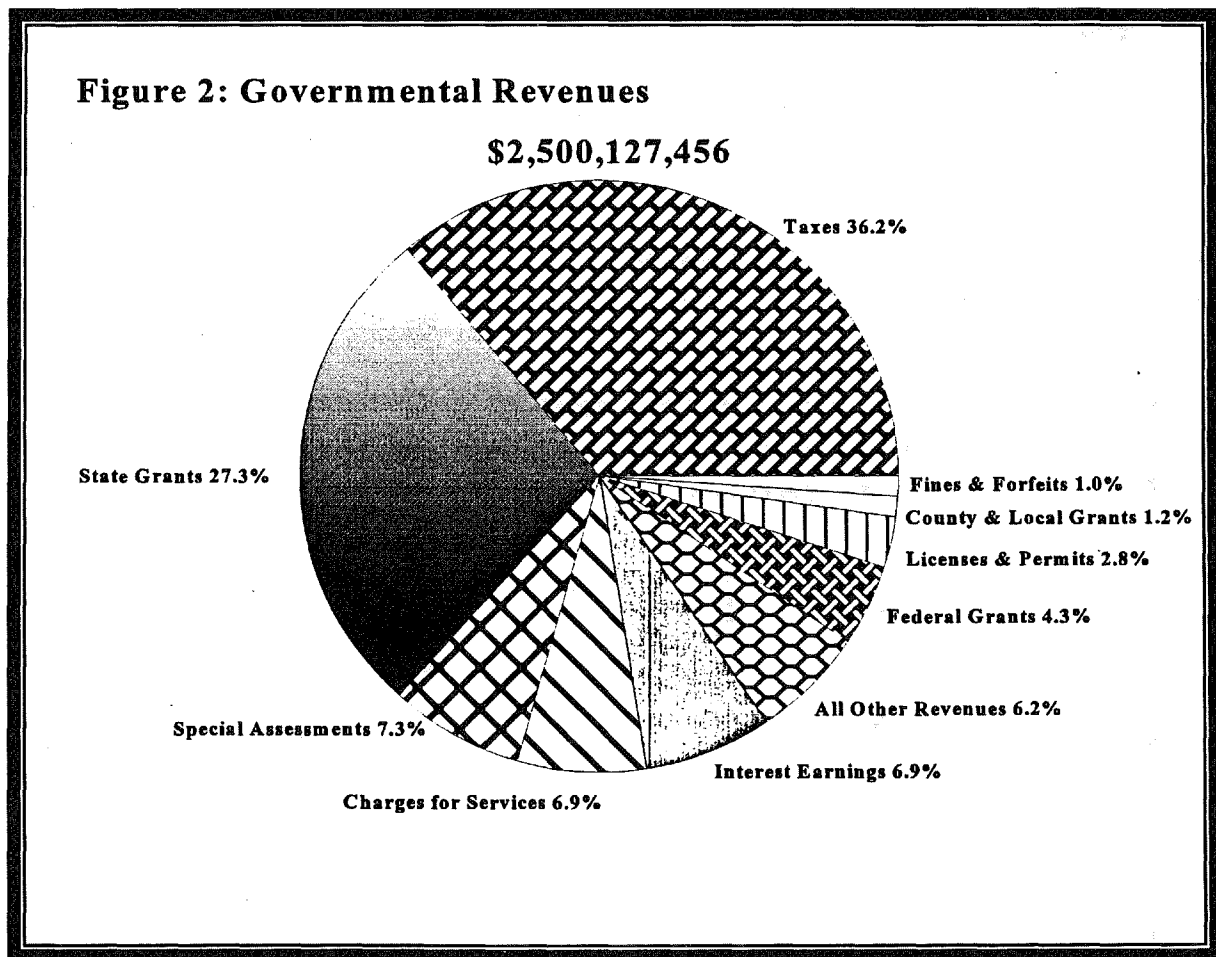
Figure 1 illustrates the proportion of revenues that were provided by taxes <sup>2</sup>, intergovernmental revenues and charges for services for the years 1991 through 1995.



<sup>2</sup> The category of taxes includes property, hotel/motel, sales, franchise, gravel, and gambling taxes. It also includes tax increment revenue.

- **Special assessments.** Cities collected special assessments totaling \$182.7 million in 1995, which accounted for 7.3 percent of all revenues. These revenues were down \$7.0 million or 3.7 percent from 1994. Cities under 100,000 in population relied on special assessments to a much greater extent than cities over 100,000 in population. Special assessments accounted for 3.6 percent of revenues for cities over 100,000 in population, compared to 9.1 percent for cities under 100,000 thousand in population.
- **Interest earnings.** Interest earnings totaled \$171.4 million in 1995, which was an increase of \$27.0 million or 18.7 percent over 1994. The strong interest earnings for cities reflect healthy fund balances and favorable market conditions. Interest earnings were up in 153 cities and down in 30 cities.

Figure 2 summarizes the proportion of revenue that each source of revenue provides.<sup>3</sup>



<sup>3</sup> 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 1995, Minnesota's large cities (those over 2,500 in population) had current expenditures of \$1.46 billion, which was \$39.0 million or 2.7 percent more than in 1994. Current expenditures exclude capital outlay, principal payments, interest and fiscal charges, and transfers to other funds.

The following categories of current expenditures represent the most significant areas of spending for cities:

- **Public safety.** As in past years, public safety represented the largest current expenditure by cities over 2,500 in population, accounting for 37.8 percent of all current expenditures. Cities spent \$552.5 million on public safety in 1995, more than twice as much as on any other service. Public safety current expenditures increased \$23.0 million or 4.4 percent in 1995 -- the largest dollar increase of any current expenditure. Public safety current expenditures include police, fire, ambulance and other public safety related services.

*Cities spent more than twice as much on public safety as on any other service in 1995.*
- **General government.** General government services represented the second largest current expenditure for cities. Cities spent \$233.8 million on general government services in 1995, which was \$2.7 million or 1.2 percent more than in 1994. 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 \$207.2 million in 1995, which was an increase of 3.4 percent over 1994. Street and highway current expenditures accounted for 14.2 percent of total current expenditures in 1995.<sup>4</sup> If expenditures for equipment and construction are included, streets and highways were the costliest function for cities in 1995 at \$620.8 million.
- **Culture and recreation.** Cities spent \$215.8 million on libraries, and parks and recreation in 1995, which was 4.6 percent more than in 1994. Spending on culture and recreation accounted for 14.8 percent of total current expenditures in 1995.

Cities also increased spending on health (11.5%); housing and economic development (8.3%); transit systems (6.1%); and, airports (5.1%) during this period.

Cities reported that their miscellaneous (unallocated) current expenditures decreased 19.8 percent, and sanitation current expenditures decreased 7.7 percent between 1994 and 1995.

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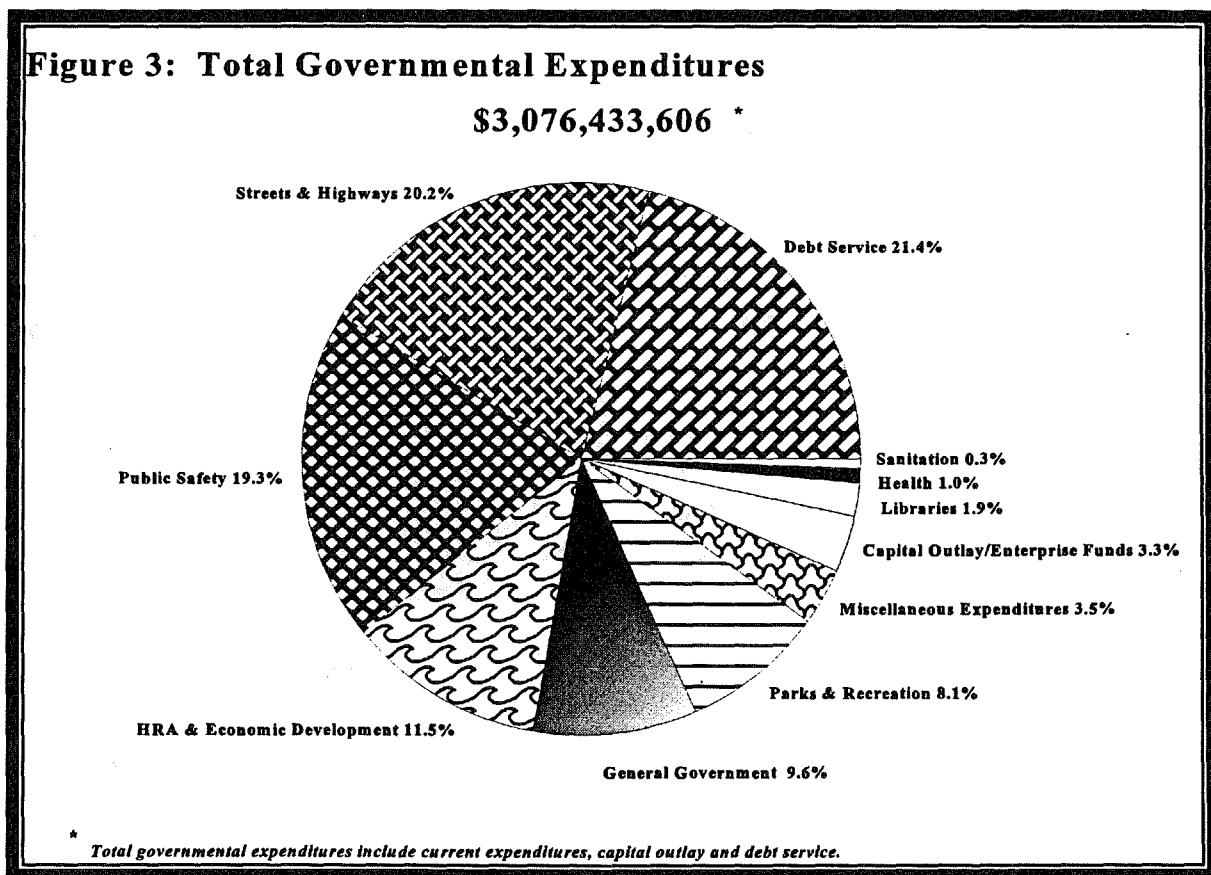
<sup>4</sup> Street and highway current expenditures presented throughout this report exclude construction and other related capital expenditures.

## Capital Outlay And Debt Service

Capital spending totaled \$959.1 million in 1995, which was 24.3 percent more than in 1994. Cities increased spending for all types of capital projects except those related to sanitation and libraries. The three most expensive types of capital projects in 1995 were streets and highways, HRA and economic development, and culture and recreation. Cities spent \$413.6 million on street and highway projects in 1995, which was almost twice as much as on any other type of project. The largest increase in capital spending was for projects related to housing and economic development, which increased \$92.5 million or 71.6 percent between 1994 and 1995.

Cities had debt service expenditures of \$657.2 million in 1995, which was \$73.5 million or 12.6 percent more than in 1994.<sup>5</sup> Refunded bonds totaled \$119.6 million in 1995, which was \$28.1 million more than in 1994.

Figure 3 summarizes the proportion of expenditures by governmental function.



<sup>5</sup> Debt service does not include enterprise fund debt service payments.

## Municipal Enterprises

Operating income for the public service enterprises of large cities (those over 2,500 in population) was up 33.6 percent in 1995.<sup>6</sup> Cities establish municipal enterprises to provide certain services in a manner 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 of public service enterprises totaled \$99.1 million in 1995, on operating revenues of \$1.45 billion, and operating expenses of \$1.35 billion. Municipal enterprises generated a net income of \$124.1 million in 1995, 34.1 percent more than in 1994. As a result of the increase in net income, cities were able to transfer \$49.1 million from enterprise funds to other governmental funds in 1995. Transfers from enterprise funds were down 8.8 percent in 1995.

Total sales for municipal liquor stores increased \$5.0 million. The cost of sales were up \$3.6 million and gross profit was up \$1.3 million. Operating expenses increased \$1.2 million and operating income increased \$123,908. Contributions by the liquor stores to Governmental Funds totaled \$8.3 million, compared to \$6.2 million in 1994.

## Indebtedness

During 1995, bonds totaling \$805.1 million were issued by cities over 2,500 in population and \$688.0 million were retired, leaving \$4.67 billion outstanding at the end of 1995. In 1994, bonds totaling \$522.5 million were issued and \$517.8 million were retired, leaving \$4.47 billion outstanding at the end of the year.

Figure 4 provides a two-year summary of bonded indebtedness.

	<u>1995</u>	<u>1994</u>
General Obligation	\$ 500,176,391	\$ 510,456,909
G.O. Tax Increment	955,557,547	915,222,245
Special Assessment	1,062,384,314	989,742,796
G.O. Revenue	1,055,280,944	985,175,914
Revenue Tax Increment	361,004,838	379,704,838
Revenue	657,907,664	589,026,219
All Other	76,465,940	98,838,788
<b>Total Bonded Indebtedness</b>	<b><u>\$4,668,777,638</u></b>	<b><u>\$4,468,167,709</u></b>

<sup>6</sup> 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 1995 (March 1997)*.



# DATA TABLES

**TABLE 1**  
**REVENUES OF THE CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1991 THROUGH 1995**

	1991		1992		1993		1994		1995		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>GOVERNMENTAL FUNDS</b>											
<b>REVENUES</b>											
PROPERTY TAXES	495,041,360	23.5%	514,753,500	23.0%	527,021,407	22.5%	552,702,305	23.6%	585,629,005	23.4%	18.3%
TAX INCREMENTS	193,816,115	9.2%	210,873,895	9.4%	216,970,798	9.3%	223,225,800	9.5%	229,726,321	9.2%	18.5%
FRANCHISE TAXES(Public Utilities)	38,349,440	1.8%	40,072,824	1.8%	44,859,073	1.9%	46,154,301	2.0%	46,527,402	1.9%	21.3%
SALES TAXES	17,244,707	0.8%	18,010,262	0.8%	15,718,531	0.7%	24,941,048	1.1%	25,901,786	1.0%	50.2%
HOTEL/MOTEL TAXES	11,048,445	0.5%	12,873,509	0.6%	14,046,269	0.6%	13,036,240	0.6%	14,340,522	0.6%	29.8%
GRAVEL TAX and GAMBLING TAX	571,816	0.0%	1,874,773	0.1%	1,868,378	0.1%	1,886,629	0.1%	1,919,868	0.1%	235.7%
SPECIAL ASSESSMENTS	175,158,578	8.3%	202,361,559	9.0%	204,999,128	8.8%	189,694,424	8.1%	182,651,474	7.3%	4.3%
LICENSES AND PERMITS	50,564,471	2.4%	55,170,802	2.5%	58,562,310	2.5%	61,628,945	2.6%	69,367,307	2.8%	37.2%
<b>INTERGOVERNMENTAL REVENUES</b>											
<b>FEDERAL GRANTS</b>											
Community Development Block Grants	29,783,227	1.4%	34,563,505	1.5%	33,049,531	1.4%	43,444,305	1.9%	51,415,856	2.1%	72.6%
All Other	51,409,092	2.4%	57,428,336	2.6%	87,177,541	3.7%	53,478,520	2.3%	55,719,558	2.2%	8.4%
<b>STATE GRANTS</b>											
Local Government Aid	243,261,896	11.6%	260,238,687	11.6%	246,896,816	10.5%	276,277,628	11.8%	281,278,995	11.3%	15.6%
HACA(Homestead Credit)	134,251,770	6.4%	150,267,481	6.7%	165,102,836	7.0%	170,631,732	7.3%	172,652,197	6.9%	28.6%
Taconite Relief and Aids	4,819,513	0.2%	5,083,116	0.2%	5,108,703	0.2%	5,246,835	0.2%	5,283,341	0.2%	9.6%
Highways	86,931,614	4.1%	98,078,522	4.4%	128,634,887	5.5%	106,138,512	4.5%	114,752,731	4.6%	32.0%
All Other	101,049,144	4.8%	106,894,673	4.8%	105,068,322	4.5%	79,914,161	3.4%	107,988,314	4.3%	6.9%
<b>COUNTY GRANTS</b>											
Highway	3,948,977	0.2%	5,024,673	0.2%	5,878,372	0.3%	5,846,285	0.2%	4,973,413	0.2%	25.9%
All Other	17,058,937	0.8%	14,075,359	0.6%	15,205,170	0.6%	12,314,530	0.5%	11,452,437	0.5%	-32.9%
<b>LOCAL UNITS GRANTS</b>											
Highways	122,503	0.0%	191,691	0.0%	166,676	0.0%	103,374	0.0%	683,391	0.0%	457.9%
All Other	13,120,083	0.6%	8,785,867	0.4%	9,029,989	0.4%	9,809,400	0.4%	13,776,574	0.6%	5.0%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>685,756,756</b>	<b>32.6%</b>	<b>740,631,910</b>	<b>33.1%</b>	<b>801,318,843</b>	<b>34.2%</b>	<b>763,205,282</b>	<b>32.6%</b>	<b>819,976,807</b>	<b>32.8%</b>	<b>19.6%</b>
<b>CHARGES FOR SERVICES</b>											
General Government	33,067,791	1.6%	31,872,056	1.4%	32,286,490	1.4%	33,365,765	1.4%	34,327,158	1.4%	3.8%
Public Safety	15,662,761	0.7%	19,776,745	0.9%	21,378,896	0.9%	22,490,112	1.0%	27,499,726	1.1%	75.6%
Streets and Highways	12,963,603	0.6%	12,327,077	0.6%	16,573,828	0.7%	14,321,723	0.6%	17,076,014	0.7%	31.7%
Sanitation(Refuse Collection)	22,057,357	1.0%	19,923,658	0.9%	23,901,846	1.0%	3,172,917	0.1%	4,063,230	0.2%	-81.6%
Libraries	723,942	0.0%	757,600	0.0%	843,381	0.0%	898,631	0.0%	942,237	0.0%	30.2%
Parks and Recreation	26,107,300	1.2%	27,570,511	1.2%	28,801,143	1.2%	32,647,447	1.4%	32,461,468	1.3%	24.3%
Airport	847,615	0.0%	1,401,645	0.1%	790,592	0.0%	1,107,673	0.0%	1,636,009	0.1%	93.0%
Transit	---	---	---	---	---	---	1,139,090	0.0%	1,218,434	0.0%	---
Cemetery	---	---	---	---	---	---	626,936	0.0%	535,657	0.0%	---
All Other Service Charges	35,474,886	1.7%	41,853,787	1.9%	46,234,221	2.0%	48,174,693	2.1%	53,431,086	2.1%	50.6%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>146,905,255</b>	<b>7.0%</b>	<b>155,483,079</b>	<b>6.9%</b>	<b>170,810,397</b>	<b>7.3%</b>	<b>157,944,987</b>	<b>6.7%</b>	<b>173,191,019</b>	<b>6.9%</b>	<b>17.9%</b>
<b>FINES AND FORFEITS</b>	<b>24,138,995</b>	<b>1.1%</b>	<b>23,853,626</b>	<b>1.1%</b>	<b>22,880,863</b>	<b>1.0%</b>	<b>22,869,160</b>	<b>1.0%</b>	<b>24,759,073</b>	<b>1.0%</b>	<b>2.6%</b>
<b>INTEREST EARNINGS</b>	<b>164,540,311</b>	<b>7.8%</b>	<b>142,165,242</b>	<b>6.4%</b>	<b>139,909,188</b>	<b>6.0%</b>	<b>144,399,574</b>	<b>6.2%</b>	<b>171,433,810</b>	<b>6.9%</b>	<b>4.2%</b>
<b>ALL OTHER REVENUES</b>	<b>99,412,505</b>	<b>4.7%</b>	<b>120,354,971</b>	<b>5.4%</b>	<b>123,632,074</b>	<b>5.3%</b>	<b>141,741,832</b>	<b>6.0%</b>	<b>154,703,062</b>	<b>6.2%</b>	<b>55.6%</b>
<b>TOTAL REVENUES</b>	<b>2,102,548,754</b>	<b>100.0%</b>	<b>2,238,479,952</b>	<b>100.0%</b>	<b>2,342,597,259</b>	<b>100.0%</b>	<b>2,343,430,527</b>	<b>100.0%</b>	<b>2,500,127,456</b>	<b>100.0%</b>	<b>18.9%</b>
<b>OTHER FINANCING SOURCES:</b>											
<b>BORROWING</b>											
Bonded Indebtedness	356,691,145		554,900,210		721,454,239		443,021,944		633,906,761		
Other Long-term Indebtedness	73,129,821		63,965,587		25,462,712		27,658,301		46,023,664		
Short-term Indebtedness	1,154,515		1,034,077		1,628,477		413,730		250,825		
<b>TOTAL BORROWING</b>	<b>430,975,481</b>		<b>619,899,874</b>		<b>748,545,428</b>		<b>471,093,975</b>		<b>680,181,250</b>		
<b>OTHER FINANCING SOURCES</b>	<b>6,768,778</b>		<b>39,689,260</b>		<b>14,295,761</b>		<b>6,986,875</b>		<b>13,154,451</b>		
<b>TRANSFERS FROM ENTERPRISE FUNDS</b>	<b>64,702,720</b>		<b>72,764,525</b>		<b>70,933,396</b>		<b>69,310,153</b>		<b>75,504,330</b>		
<b>TRANSFERS FROM GOVERNMENTAL FUNDS</b>	<b>322,484,549</b>		<b>346,752,796</b>		<b>396,885,914</b>		<b>375,170,584</b>		<b>477,596,981</b>		
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>2,927,480,282</b>		<b>3,317,586,407</b>		<b>3,573,257,758</b>		<b>3,265,992,114</b>		<b>3,746,564,468</b>		

**TABLE 2  
EXPENDITURES OF THE CITIES OVER 2,500 POPULATION  
5-YEAR CHANGE  
FOR THE YEARS ENDED DECEMBER 31, 1991 THROUGH 1995**

GOVERNMENTAL FUNDS EXPENDITURES	1991		1992		1993		1994		1995		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>GENERAL GOVERNMENT</b>											
Current Expenditures	202,504,565	7.8%	215,894,155	8.2%	227,240,379	8.1%	231,102,389	8.3%	233,786,919	7.6%	15.4%
Capital Outlay	19,991,825	0.8%	18,378,894	0.7%	37,672,889	1.3%	33,834,648	1.2%	62,417,474	2.0%	212.2%
<b>PUBLIC SAFETY</b>											
Current Expenditures	464,758,019	17.8%	489,412,498	18.7%	504,750,883	17.9%	529,436,973	19.1%	552,485,908	18.0%	18.9%
Capital Outlay	28,257,677	1.1%	47,667,531	1.8%	42,313,747	1.5%	32,106,686	1.2%	39,939,009	1.3%	41.3%
<b>STREETS AND HIGHWAYS</b>											
Current Expenditures	182,612,029	7.0%	180,052,723	6.9%	192,032,236	6.8%	200,373,664	7.2%	207,220,888	6.7%	13.5%
Capital Outlay	352,694,586	13.5%	320,867,623	12.2%	323,504,408	11.5%	372,675,690	13.4%	413,623,641	13.4%	17.3%
<b>SANITATION</b>											
Current Expenditures	36,497,310	1.4%	35,965,029	1.4%	35,654,081	1.3%	11,407,312	0.4%	10,524,539	0.3%	-71.2%
Capital Outlay	1,303,099	0.0%	3,947,508	0.2%	1,179,495	0.0%	221,606	0.0%	53,930	0.0%	-95.9%
<b>HEALTH</b>											
Current Expenditures	22,723,189	0.9%	23,310,027	0.9%	24,519,314	0.9%	25,963,940	0.9%	28,951,573	0.9%	27.4%
Capital Outlay	766,009	0.0%	725,165	0.0%	270,764	0.0%	557,017	0.0%	1,743,944	0.1%	127.7%
<b>LIBRARIES</b>											
Current Expenditures	39,902,379	1.5%	40,599,693	1.5%	42,604,947	1.5%	43,919,084	1.6%	44,050,657	1.4%	10.4%
Capital Outlay	8,737,700	0.3%	6,222,931	0.2%	4,837,032	0.2%	13,847,854	0.5%	13,372,656	0.4%	53.0%
<b>PARKS AND RECREATION</b>											
Current Expenditures	144,495,616	5.5%	149,556,436	5.7%	155,326,872	5.5%	162,406,315	5.9%	171,730,656	5.6%	18.8%
Capital Outlay	49,149,201	1.9%	43,058,838	1.6%	43,505,521	1.5%	55,652,879	2.0%	77,517,384	2.5%	57.7%
<b>HRA &amp; ECONOMIC DEVELOPMENT</b>											
Current Expenditures	105,834,309	4.1%	118,047,852	4.5%	121,844,744	4.3%	121,373,598	4.4%	131,395,733	4.3%	24.2%
Capital Outlay	204,054,434	7.8%	152,688,420	5.8%	171,293,805	6.1%	129,226,876	4.7%	221,708,668	7.2%	8.7%
<b>AIRPORT</b>											
Current Expenditures	4,086,314	0.2%	3,480,313	0.1%	3,969,888	0.1%	3,945,932	0.1%	4,147,278	0.1%	1.5%
Capital Outlay	6,773,081	0.3%	5,718,957	0.2%	5,853,271	0.2%	7,089,396	0.3%	14,336,937	0.5%	111.7%
<b>TRANSIT</b>											
Current Expenditures	---	--	---	--	---	--	6,779,607	0.2%	7,190,344	0.2%	--
Capital Outlay	---	--	---	--	---	--	847,630	0.0%	1,217,551	0.0%	--
<b>UNALLOCATED INSURANCE</b>	9,273,029	0.4%	10,455,676	0.4%	6,990,213	0.2%	7,811,839	0.3%	7,228,463	0.2%	-22.0%
<b>ALL OTHER UNALLOCATED</b>											
Current Expenditures	55,746,001	2.1%	64,720,990	2.5%	66,854,019	2.4%	76,628,246	2.8%	61,484,215	2.0%	10.3%
Capital Outlay	34,629,226	1.3%	27,190,618	1.0%	17,634,465	0.6%	13,066,247	0.5%	11,463,205	0.4%	-66.9%
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>	74,012,206	2.8%	97,028,485	3.7%	114,157,005	4.1%	112,169,580	4.0%	101,669,258	3.3%	37.4%
<b>DEBT SERVICE</b>											
Principal Payments on Bonds	328,879,581	12.6%	326,538,122	12.5%	399,826,012	14.2%	361,580,963	13.0%	446,722,856	14.5%	35.8%
Principal Payments on Other Long-term Debt	15,767,710	0.6%	24,470,121	0.9%	66,924,521	2.4%	16,657,933	0.6%	19,492,642	0.6%	23.6%
Interest and Fiscal Charges	219,220,962	8.4%	213,892,811	8.2%	204,657,108	7.3%	205,418,184	7.4%	190,957,278	6.2%	-12.9%
<b>TOTAL EXPENDITURES</b>	<b>2,612,670,057</b>	<b>100.0%</b>	<b>2,619,891,416</b>	<b>100.0%</b>	<b>2,815,417,619</b>	<b>100.0%</b>	<b>2,776,102,088</b>	<b>100.0%</b>	<b>3,076,433,606</b>	<b>100.0%</b>	<b>17.8%</b>
<b>OTHER FINANCING USES:</b>											
DEBT REDEMPTION - Refunded Bonds	27,498,814		160,415,508		210,692,646		91,501,924		119,637,226		
OTHER FINANCING USES	6,211,329		4,445,697		12,041,030		4,481,539		9,160,737		
TRANSFERS TO ENTERPRISE FUNDS	25,149,230		29,320,941		17,334,227		22,282,939		28,348,733		
TRANSFERS TO GOVERNMENTAL FUNDS	321,834,838		347,692,741		397,210,809		374,815,155		477,596,990		
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>2,993,364,268</b>		<b>3,161,766,303</b>		<b>3,452,696,331</b>		<b>3,269,183,645</b>		<b>3,711,177,292</b>		
<b>SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)</b>											
<b>CURRENT EXPENDITURES</b>	<b>1,268,432,760</b>	<b>48.5%</b>	<b>1,331,495,392</b>	<b>50.8%</b>	<b>1,381,787,576</b>	<b>49.1%</b>	<b>1,421,148,899</b>	<b>51.2%</b>	<b>1,460,197,173</b>	<b>47.5%</b>	
<b>CAPITAL OUTLAY</b>	<b>780,369,044</b>	<b>29.9%</b>	<b>723,494,970</b>	<b>27.6%</b>	<b>762,222,402</b>	<b>27.1%</b>	<b>771,296,109</b>	<b>27.8%</b>	<b>959,063,657</b>	<b>31.2%</b>	
<b>DEBT SERVICE</b>											
Principal Payments	344,647,291	13.2%	351,008,243	13.4%	466,750,533	16.6%	378,238,896	13.6%	466,215,498	15.2%	
Interest and Fiscal Charges	219,220,962	8.4%	213,892,811	8.2%	204,657,108	7.3%	205,418,184	7.4%	190,957,278	6.2%	
<b>TOTAL EXPENDITURES</b>	<b>2,612,670,057</b>	<b>100.0%</b>	<b>2,619,891,416</b>	<b>100.0%</b>	<b>2,815,417,619</b>	<b>100.0%</b>	<b>2,776,102,088</b>	<b>100.0%</b>	<b>3,076,433,606</b>	<b>100.0%</b>	

**TABLE 3  
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION  
GOVERNMENTAL FUNDS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	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)
									1995		1994		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
POPULATION - 1995 ESTIMATE	722,674		1,381,862		539,319		592,901		3,236,756		3,186,476		
TAXABLE TAX CAPACITY	486,911,297		1,093,292,434		310,260,293		342,114,224		2,232,578,248		2,151,448,466		
1994 NET TAX LEVY (Collect in 1995)	145,713,605		218,187,908		73,427,405		84,471,597		521,800,515		488,376,774		
SPECIAL ASSESSMENTS LEVY (Collect in 1995)	29,832,945		45,193,747		15,876,408		17,331,958		108,235,058		105,557,558		
<b>REVENUES</b>													
PROPERTY TAXES	171,811,448	20.8%	243,830,656	26.3%	81,282,093	21.8%	88,704,808	23.6%	585,629,005	23.4%	552,702,305	23.6%	6.0%
TAX INCREMENTS	69,223,251	8.4%	93,122,605	10.1%	39,223,621	10.5%	229,726,321	7.5%	229,726,321	9.2%	223,225,800	9.5%	2.9%
FRANCHISE TAXES (Public Utilities)	34,906,097	4.2%	7,463,223	0.8%	2,622,628	0.7%	1,535,454	0.4%	46,527,402	1.9%	46,154,301	2.0%	0.8%
SALES TAXES	18,489,721	2.2%	7,392,318	0.8%	---	---	19,747	0.0%	25,901,786	1.0%	24,941,048	1.1%	3.9%
HOTEL/MOTEL TAXES	3,507,476	0.4%	9,602,950	1.0%	939,213	0.3%	230,883	0.1%	14,340,522	0.6%	13,036,240	0.6%	10.0%
GRAVEL TAX and GAMBLING TAX	1,005,019	0.1%	720,198	0.1%	121,158	0.0%	73,493	0.0%	1,919,868	0.1%	1,886,629	0.1%	1.8%
SPECIAL ASSESSMENTS	29,989,545	3.6%	84,526,276	9.1%	36,021,939	9.7%	32,113,714	8.5%	182,651,474	7.3%	189,694,424	8.1%	-3.7%
LICENSES AND PERMITS	17,374,366	2.1%	31,516,770	3.4%	10,511,223	2.8%	9,964,948	2.7%	69,367,307	2.8%	61,628,945	2.6%	12.6%
<b>INTERGOVERNMENTAL REVENUES</b>													
<b>FEDERAL GRANTS</b>													
Community Development Block Grants	36,088,486	4.4%	8,045,786	0.9%	2,186,686	0.6%	5,094,898	1.4%	51,415,856	2.1%	43,444,305	1.9%	18.3%
All Other	29,134,128	3.5%	13,602,042	1.5%	7,791,355	2.1%	5,192,033	1.4%	55,719,558	2.2%	53,478,520	2.3%	4.2%
<b>STATE GRANTS</b>													
Local Government Aid	123,888,515	15.0%	53,315,033	5.8%	47,714,356	12.8%	56,361,091	15.0%	281,278,995	11.3%	276,277,628	11.8%	1.8%
HACA (Homestead Credit)	55,921,000	6.8%	62,928,188	6.8%	25,682,767	6.9%	28,120,242	7.5%	172,652,197	6.9%	170,631,732	7.3%	1.2%
Taconite Relief and Aids	---	---	---	---	1,929,435	0.5%	3,353,906	0.9%	5,283,341	0.2%	5,246,835	0.2%	0.7%
Highways	28,874,687	3.5%	49,853,273	5.4%	22,051,921	5.9%	13,972,850	3.7%	114,752,731	4.6%	106,138,512	4.5%	8.1%
All Other	59,043,205	7.2%	24,063,511	2.6%	10,674,053	2.9%	14,207,545	3.8%	107,988,314	4.3%	79,914,161	3.4%	35.1%
<b>COUNTY GRANTS</b>													
Highways	1,436,546	0.2%	1,182,720	0.1%	307,190	0.1%	2,046,957	0.5%	4,973,413	0.2%	5,846,285	0.2%	-14.9%
All Other	4,329,403	0.5%	2,845,183	0.3%	2,354,337	0.6%	1,923,514	0.5%	11,452,437	0.5%	12,314,530	0.5%	-7.0%
<b>LOCAL UNITS GRANTS</b>													
Highways	82,865	0.0%	142,410	0.0%	458,116	0.1%	---	---	683,391	0.0%	103,374	0.0%	561.1%
All Other	4,091,738	0.5%	2,855,114	0.3%	2,511,728	0.7%	4,317,994	1.1%	13,776,574	0.6%	9,809,400	0.4%	40.4%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>342,890,573</b>	<b>41.6%</b>	<b>218,833,260</b>	<b>23.6%</b>	<b>123,661,944</b>	<b>33.1%</b>	<b>134,591,030</b>	<b>35.8%</b>	<b>819,976,807</b>	<b>32.8%</b>	<b>763,205,282</b>	<b>32.6%</b>	<b>7.4%</b>
<b>CHARGES FOR SERVICES</b>													
General Government	14,674,113	1.8%	10,124,822	1.1%	5,608,349	1.5%	3,919,874	1.0%	34,327,158	1.4%	33,365,765	1.4%	2.9%
Public Safety	10,645,140	1.3%	5,768,705	0.6%	4,200,136	1.1%	6,885,745	1.8%	27,499,726	1.1%	22,490,112	1.0%	22.3%
Streets and Highways	4,864,414	0.6%	8,300,581	0.9%	2,285,213	0.6%	1,625,806	0.4%	17,076,014	0.7%	14,321,723	0.6%	19.2%
Sanitation (Refuse Collection)	---	---	1,803,676	0.2%	182,197	0.0%	2,077,357	0.6%	4,063,230	0.2%	3,172,917	0.1%	28.1%
Libraries	318,793	0.0%	123,465	0.0%	194,359	0.1%	305,620	0.1%	942,237	0.0%	898,631	0.0%	4.9%
Parks and Recreation	1,675,029	0.2%	19,697,107	2.1%	5,926,395	1.6%	5,162,937	1.4%	32,461,468	1.3%	32,647,447	1.4%	-0.6%
Airport	---	---	544,744	0.1%	370,449	0.1%	720,816	0.2%	1,636,009	0.1%	1,107,673	0.0%	47.7%
Transit	---	---	595,090	0.1%	403,665	0.1%	219,679	0.1%	1,218,434	0.0%	1,139,090	0.0%	7.0%
Cemetery	---	---	8,179	0.0%	226,772	0.1%	300,706	0.1%	535,657	0.0%	626,936	0.0%	-14.6%
All Other Service Charges	24,377,450	3.0%	17,460,540	1.9%	5,773,459	1.5%	5,819,637	1.5%	53,431,086	2.1%	48,174,693	2.1%	10.9%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>56,554,939</b>	<b>6.9%</b>	<b>64,426,909</b>	<b>7.0%</b>	<b>25,170,994</b>	<b>6.7%</b>	<b>27,038,177</b>	<b>7.2%</b>	<b>173,191,019</b>	<b>6.9%</b>	<b>157,944,987</b>	<b>6.7%</b>	<b>9.7%</b>
FINES AND FORFEITS	9,946,298	1.2%	7,815,511	0.8%	3,169,555	0.8%	3,827,709	1.0%	24,759,073	1.0%	22,869,160	1.0%	8.3%
INTEREST EARNINGS	38,520,906	4.7%	86,504,341	9.3%	24,872,666	6.7%	21,535,897	5.7%	171,433,810	6.9%	144,399,574	6.2%	18.7%
ALL OTHER REVENUES	30,605,996	3.7%	70,577,674	7.6%	25,560,109	6.8%	27,959,283	7.4%	154,703,062	6.2%	141,741,832	6.0%	9.1%
<b>TOTAL REVENUES</b>	<b>824,825,635</b>	<b>100.0%</b>	<b>926,332,691</b>	<b>100.0%</b>	<b>373,157,143</b>	<b>100.0%</b>	<b>375,811,987</b>	<b>100.0%</b>	<b>2,500,127,456</b>	<b>100.0%</b>	<b>2,343,430,527</b>	<b>100.0%</b>	<b>6.7%</b>
<b>PERCENT OF TOTAL REVENUES</b>	<b>33.0%</b>		<b>37.1%</b>		<b>14.9%</b>		<b>15.0%</b>		<b>100.0%</b>		<b>100.0%</b>		
<b>OTHER FINANCING SOURCES</b>													
<b>BORROWING</b>													
Bonded Indebtedness	188,757,579		249,540,237		90,852,759		104,756,186		633,906,761		443,021,944		
Other Long-term Indebtedness	24,348,521		10,863,576		2,765,272		8,046,295		46,023,664		27,658,301		
Short-term Indebtedness	---		218,900		---		31,925		250,825		413,730		
<b>TOTAL BORROWING</b>	<b>213,106,100</b>		<b>260,622,713</b>		<b>93,618,031</b>		<b>112,834,406</b>		<b>680,181,250</b>		<b>471,093,975</b>		
<b>OTHER FINANCING SOURCES</b>	---		7,860,241		2,614,389		2,679,821		13,154,451		6,986,875		
<b>TRANSFERS FROM ENTERPRISE FUNDS</b>	28,144,670		14,620,313		18,048,056		14,691,291		75,504,330		69,310,153		
<b>TRANSFERS FROM GOVERNMENTAL FUNDS</b>	175,050,575		172,119,526		85,226,363		45,200,517		477,596,981		375,170,584		
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,241,126,980</b>		<b>1,381,555,484</b>		<b>572,663,982</b>		<b>551,218,022</b>		<b>3,746,564,468</b>		<b>3,265,992,114</b>		



**TABLE 4**  
**SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION**  
**GOVERNMENTAL FUNDS BY POPULATION GROUP**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	1995		1994			
									AMOUNT	%	AMOUNT	%		
<b>GENERAL GOVERNMENT</b>														
Current Expenditures	74,049,235	7.0%	79,310,363	7.4%	35,017,221	7.4%	45,410,100	9.6%	233,786,919	7.6%	231,102,389	8.3%	1.2%	
Capital Outlay	22,717,250	2.1%	32,249,206	3.0%	2,457,772	0.5%	4,993,246	1.1%	62,417,474	2.0%	33,834,648	1.2%	84.5%	
<b>PUBLIC SAFETY</b>														
Current Expenditures	219,321,133	20.7%	188,712,175	17.7%	72,320,196	15.2%	72,132,404	15.2%	552,485,908	18.0%	529,436,973	19.1%	4.4%	
Capital Outlay	4,714,956	0.4%	19,491,601	1.8%	7,583,996	1.6%	8,148,456	1.7%	39,939,009	1.3%	32,106,686	1.2%	24.4%	
<b>STREETS AND HIGHWAYS</b>														
Current Expenditures	60,231,854	5.7%	71,711,431	6.7%	35,187,071	7.4%	40,090,532	8.4%	207,220,888	6.7%	200,373,664	7.2%	3.4%	
Capital Outlay	95,472,384	9.0%	148,175,973	13.9%	89,264,378	18.8%	80,710,906	17.0%	413,623,641	13.4%	372,675,690	13.4%	11.0%	
<b>SANITATION</b>														
Current Expenditures	3,215,852	0.3%	2,590,043	0.2%	1,018,263	0.2%	3,700,381	0.8%	10,524,539	0.3%	11,407,312	0.4%	-7.7%	
Capital Outlay	1,009	0.0%	16,152	0.0%	20,955	0.0%	15,814	0.0%	53,930	0.0%	221,606	0.0%	-75.7%	
<b>HEALTH</b>														
Current Expenditures	23,957,017	2.3%	4,600,195	0.4%	296,122	0.1%	98,239	0.0%	28,951,573	0.9%	25,963,940	0.9%	11.5%	
Capital Outlay	423,503	0.0%	36,924	0.0%	119	0.0%	1,283,398	0.3%	1,743,944	0.1%	557,017	0.0%	213.1%	
<b>LIBRARIES</b>														
Current Expenditures	25,937,345	2.4%	5,989,541	0.6%	6,742,717	1.4%	5,381,054	1.1%	44,050,657	1.4%	43,919,084	1.6%	0.3%	
Capital Outlay	2,397,844	0.2%	6,554,433	0.6%	869,784	0.2%	3,550,595	0.7%	13,372,656	0.4%	13,847,854	0.5%	-3.4%	
<b>PARKS AND RECREATION</b>														
Current Expenditures	55,266,073	5.2%	69,035,173	6.5%	27,278,647	5.7%	20,150,763	4.2%	171,730,656	5.6%	162,406,315	5.9%	5.7%	
Capital Outlay	14,212,061	1.3%	36,089,692	3.4%	15,475,607	3.3%	11,740,024	2.5%	77,517,384	2.5%	55,652,879	2.0%	39.3%	
<b>HRA &amp; ECONOMIC DEVELOPMENT</b>														
Current Expenditures	66,560,616	6.3%	35,095,933	3.3%	16,229,122	3.4%	13,510,062	2.8%	131,395,733	4.3%	121,373,598	4.4%	8.3%	
Capital Outlay	125,587,817	11.9%	47,534,131	4.5%	20,295,429	4.3%	28,291,291	6.0%	221,708,668	7.2%	129,226,876	4.7%	71.6%	
<b>AIRPORTS</b>														
Current Expenditures	---	---	1,238,416	0.1%	1,460,084	0.3%	1,448,778	0.3%	4,147,278	0.1%	3,945,932	0.1%	5.1%	
Capital Outlay	---	---	3,730,050	0.3%	7,114,387	1.5%	3,492,500	0.7%	14,336,937	0.5%	7,089,396	0.3%	102.2%	
<b>TRANSIT</b>														
Current Expenditures	---	---	4,350,377	0.4%	1,889,178	0.4%	950,789	0.2%	7,190,344	0.2%	6,779,607	0.2%	6.1%	
Capital Outlay	---	---	789,749	0.1%	60,031	0.0%	367,771	0.1%	1,217,551	0.0%	847,630	0.0%	43.6%	
<b>UNALLOCATED INSURANCE</b>	960,866	0.1%	1,590,111	0.1%	2,199,832	0.5%	2,477,654	0.5%	7,228,463	0.2%	7,811,839	0.3%	-7.5%	
<b>ALL OTHER UNALLOCATED</b>														
Current Expenditures	30,476,967	2.9%	14,304,187	1.3%	8,994,367	1.9%	7,708,694	1.6%	61,484,215	2.0%	76,628,246	2.8%	-19.8%	
Capital Outlay	4,668,229	0.4%	1,768,567	0.2%	2,484,757	0.5%	2,541,652	0.5%	11,463,205	0.4%	13,066,247	0.5%	-12.3%	
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>	8,209,687	0.8%	59,944,736	5.6%	7,435,199	1.6%	26,079,636	5.5%	101,669,258	3.3%	112,169,580	4.0%	-9.4%	
<b>DEBT SERVICE</b>														
Principal Payments on Bonds	165,772,309	15.6%	146,036,625	13.7%	79,418,604	16.7%	55,495,318	11.7%	446,722,856	14.5%	361,580,963	13.0%	23.5%	
Principal Payments on Other Long-term Debt	3,000,236	0.3%	7,140,056	0.7%	4,296,082	0.9%	5,056,268	1.1%	19,492,642	0.6%	16,657,933	0.6%	17.0%	
Interest and Fiscal Charges	52,114,142	4.9%	78,448,423	7.4%	30,429,494	6.4%	29,965,219	6.3%	190,957,278	6.2%	205,418,184	7.4%	-7.0%	
<b>TOTAL EXPENDITURES</b>	<u>1,059,268,385</u>	<u>100.0%</u>	<u>1,066,534,263</u>	<u>100.0%</u>	<u>475,839,414</u>	<u>100.0%</u>	<u>474,791,544</u>	<u>100.0%</u>	<u>3,076,433,606</u>	<u>100.0%</u>	<u>2,776,102,088</u>	<u>100.0%</u>	<u>10.8%</u>	
<b>PERCENT OF TOTAL EXPENDITURES</b>	34.4%		34.7%		15.5%		15.4%		100.0%		100.0%			
<b>OTHER FINANCING USES</b>														
DEBT REDEMPTION - Refunded Bonds	39,929,969		75,192,257		670,000		3,845,000		119,637,226		91,501,924			
OTHER FINANCING USES	---		8,032,705		62,177		1,065,855		9,160,737		4,481,539			
TRANSFERS TO ENTERPRISE FUNDS	16,895,452		6,663,284		2,753,989		2,036,008		28,348,733		22,282,939			
TRANSFERS TO GOVERNMENTAL FUNDS	175,050,575		172,119,536		85,226,363		45,200,516		477,596,990		374,815,155			
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>1,291,144,381</u>		<u>1,328,542,045</u>		<u>564,551,943</u>		<u>526,938,923</u>		<u>3,711,177,292</u>		<u>3,269,183,643</u>			
<b>SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)</b>														
CURRENT EXPENDITURES	559,976,958	52.9%	478,527,945	44.9%	208,632,820	43.8%	213,059,450	44.9%	1,460,197,173	47.5%	1,421,148,899	51.2%		
CAPITAL OUTLAY	278,404,740	26.3%	356,381,214	33.4%	153,062,414	32.2%	171,215,289	36.1%	959,063,657	31.2%	771,296,109	27.8%		
DEBT SERVICE														
Principal Payments	168,772,545	15.9%	153,176,681	14.4%	83,714,686	17.6%	60,551,586	12.8%	466,215,498	15.2%	378,238,896	13.6%		
Interest and Fiscal Charges	52,114,142	4.9%	78,448,423	7.4%	30,429,494	6.4%	29,965,219	6.3%	190,957,278	6.2%	205,418,184	7.4%		
<b>TOTAL EXPENDITURES</b>	<u>1,059,268,385</u>	<u>100.0%</u>	<u>1,066,534,263</u>	<u>100.0%</u>	<u>475,839,414</u>	<u>100.0%</u>	<u>474,791,544</u>	<u>100.0%</u>	<u>3,076,433,606</u>	<u>100.0%</u>	<u>2,776,102,088</u>	<u>100.0%</u>		

**TABLE 5**  
**PUBLIC SERVICE ENTERPRISES OF THE CITIES**  
**SUMMARY OF OPERATIONS BY POPULATION GROUP -- FOR THE YEAR ENDED DECEMBER 31, 1995**

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				NUMBER OF ENTERPRISES
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	1995		1994		
									AMOUNT	%	AMOUNT	%	
<b>WATER UTILITIES</b>													
OPERATING REVENUES	71,466,542	100.0%	97,191,679	100.0%	31,847,201	100.0%	41,542,015	100.0%	242,047,437	100.0%	228,163,469	100.0%	172
OPERATING EXPENSES	60,470,524	84.6%	89,548,897	92.1%	28,324,372	88.9%	35,408,974	85.2%	213,752,767	88.3%	203,971,895	89.4%	
OPERATING INCOME (LOSS)	10,996,018	15.4%	7,642,782	7.9%	3,522,829	11.1%	6,133,041	14.8%	28,294,670	11.7%	24,191,574	10.6%	
<b>SEWER UTILITIES</b>													
OPERATING REVENUES	88,307,395	100.0%	78,661,571	100.0%	44,400,550	100.0%	43,550,858	100.0%	254,920,374	100.0%	237,667,799	100.0%	174
OPERATING EXPENSES	76,999,260	87.2%	82,131,299	104.4%	39,636,052	89.3%	42,239,617	97.0%	241,006,228	94.5%	230,574,143	97.0%	
OPERATING INCOME (LOSS)	11,308,135	12.8%	(3,469,728)	-4.4%	4,764,498	10.7%	1,311,241	3.0%	13,914,146	5.5%	7,093,656	3.0%	
<b>REFUSE DISPOSAL</b>													
OPERATING REVENUES	23,365,406	100.0%	8,993,099	100.0%	13,882,768	100.0%	8,093,917	100.0%	54,335,190	100.0%	51,983,689	100.0%	47
OPERATING EXPENSES	22,432,275	96.0%	8,568,553	95.3%	13,358,223	96.2%	7,496,205	92.6%	51,855,256	95.4%	51,676,748	99.4%	
OPERATING INCOME (LOSS)	933,131	4.0%	424,546	4.7%	524,545	3.8%	597,712	7.4%	2,479,934	4.6%	306,941	0.6%	
<b>ELECTRIC UTILITIES</b>													
OPERATING REVENUES	----	--	105,161,312	100.0%	134,419,688	100.0%	136,681,426	100.0%	376,262,426	100.0%	372,018,054	100.0%	59
OPERATING EXPENSES	----	--	95,527,971	90.8%	122,631,492	91.2%	123,559,273	90.4%	341,718,736	90.8%	343,014,243	92.2%	
OPERATING INCOME (LOSS)	----	--	9,633,341	9.2%	11,788,196	8.8%	13,122,153	9.6%	34,543,690	9.2%	29,003,811	7.8%	
<b>NURSING HOMES</b>													
OPERATING REVENUES	----	--	----	--	----	--	10,841,471	100.0%	10,841,471	100.0%	10,222,253	100.0%	12
OPERATING EXPENSES	----	--	----	--	----	--	10,739,519	99.1%	10,739,519	99.1%	10,039,454	98.2%	
OPERATING INCOME (LOSS)	----	--	----	--	----	--	101,952	0.9%	101,952	0.9%	182,799	1.8%	
<b>HOSPITALS</b>													
OPERATING REVENUES	----	--	----	--	97,944,287	100.0%	140,660,651	100.0%	238,604,938	100.0%	219,698,521	100.0%	18
OPERATING EXPENSES	----	--	----	--	90,362,570	92.3%	130,593,871	92.8%	220,956,441	92.6%	202,982,938	92.4%	
OPERATING INCOME (LOSS)	----	--	----	--	7,581,717	7.7%	10,066,780	7.2%	17,648,497	7.4%	16,715,583	7.6%	
<b>AMBULANCE</b>													
OPERATING REVENUES	----	--	879,599	100.0%	725,817	100.0%	567,272	100.0%	2,172,688	100.0%	2,701,928	100.0%	11
OPERATING EXPENSES	----	--	784,167	89.2%	778,458	107.3%	613,074	108.1%	2,175,699	100.1%	2,414,379	89.4%	
OPERATING INCOME (LOSS)	----	--	95,432	10.8%	(52,641)	-7.3%	(45,802)	-8.1%	(3,011)	-0.1%	287,549	10.6%	
<b>GAS UTILITIES</b>													
OPERATING REVENUES	28,286,746	100.0%	7,687,436	100.0%	18,575,046	100.0%	6,007,548	100.0%	60,556,776	100.0%	35,198,946	100.0%	10
OPERATING EXPENSES	24,442,355	86.4%	7,721,732	100.4%	18,301,760	98.5%	5,556,292	92.5%	56,022,139	92.5%	32,671,034	92.8%	
OPERATING INCOME (LOSS)	3,844,391	13.6%	(34,296)	-0.4%	273,286	1.5%	451,256	7.5%	4,534,637	7.5%	2,527,912	7.2%	
<b>CULTURE AND RECREATION</b>													
OPERATING REVENUES	37,034,580	100.0%	30,400,683	100.0%	3,107,075	100.0%	5,936,093	100.0%	76,478,431	100.0%	71,979,455	100.0%	85
OPERATING EXPENSES	51,931,803	140.2%	32,734,486	107.7%	3,691,691	118.8%	6,078,045	102.4%	94,436,025	123.5%	82,971,298	115.3%	
OPERATING INCOME (LOSS)	(14,897,223)	-40.2%	(2,333,803)	-7.7%	(584,616)	-18.8%	(141,952)	-2.4%	(17,957,594)	-23.5%	(10,991,843)	-15.3%	
<b>OTHER CITY ENTERPRISES</b>													
OPERATING REVENUES	82,536,140	100.0%	25,834,003	100.0%	14,246,468	100.0%	8,693,051	100.0%	131,309,662	100.0%	105,545,022	100.0%	152
OPERATING EXPENSES	72,272,582	87.6%	21,374,870	82.7%	12,173,006	85.4%	9,948,146	114.4%	115,768,604	88.2%	100,701,192	95.4%	
OPERATING INCOME (LOSS)	10,263,558	12.4%	4,459,133	17.3%	2,073,462	14.6%	(1,255,095)	-14.4%	15,541,058	11.8%	4,843,830	4.6%	
<b>LIQUOR STORES</b>													
SALES	----	--	31,405,748	100.0%	23,627,759	100.0%	48,648,738	100.0%	103,682,245	100.0%	98,700,273	100.0%	62
COST OF SALES	----	--	23,950,647	76.3%	18,025,101	76.3%	36,182,793	74.4%	78,158,541	75.4%	74,512,418	75.5%	
GROSS PROFIT (LOSS)	----	--	7,455,101	23.7%	5,602,658	23.7%	12,465,945	25.6%	25,523,704	24.6%	24,187,855	24.5%	
OPERATING EXPENSES	----	--	5,354,752	17.1%	3,696,954	15.6%	9,121,153	18.7%	18,172,859	17.5%	16,960,918	17.2%	
OPERATING INCOME (LOSS)	----	--	2,100,349	6.7%	1,905,704	8.1%	3,344,792	6.9%	7,350,845	7.1%	7,226,937	7.3%	

**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	AFTON	ALBERT LEA	ALEXANDRIA	ANDOVER	ANOKA	APPLE VALLEY	ARDEN HILLS	AUSTIN
Class of City	4	3	4	3	3	2	4	2
Population (1995) Estimate	2,831	18,207	8,274	20,497	17,533	40,684	9,560	22,055
Taxable Tax Capacity	2,964,945	6,957,467	5,733,334	10,877,390	10,578,270	25,367,106	9,989,932	8,476,212
1994 Net Tax Levy (Collectible in 1995)	419,009	1,589,851	1,405,613	1,793,200	1,951,535	5,561,184	1,613,506	2,163,968
Special Assessments Levy (Collectible in 1995)	5,657	286,214	91,591	570,857	153,745	1,059,442	254,790	239,541
<b>REVENUES</b>								
Property Taxes	441,550	1,587,179	1,490,200	2,160,282	2,605,375	6,450,592	1,488,981	2,202,024
Tax Increments	5,757	525,657	189,528	770,354	970,432	1,950,301	38,165	523,213
Franchise Taxes	---	989,767	34,188	---	---	146,586	---	63,096
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	98,731	---	---	---	---	---	93,940
Gravel and Gambling Taxes	2,039	---	---	---	---	24,452	---	---
Special Assessments	5,110	438,132	109,941	4,252,117	597,239	3,520,694	289,209	413,835
Licenses and Permits	76,555	196,100	86,301	410,212	363,674	931,991	253,729	277,460
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	---	27,896	94,460	---	---	678,337
All Other	---	---	771,321	7,040	25,000	33,329	---	---
<b>State Grants</b>								
Local Government Aid	---	3,862,474	1,151,817	105,175	1,124,863	369,916	---	4,298,347
HACA (Homestead Credit)	116,203	780,539	393,200	483,506	727,484	2,583,988	105,132	1,346,421
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	351,592	274,745	212,939	270,827	705,095	51,008	625,123
All Other	18,068	396,775	265,468	187,757	865,171	295,543	117,704	397,357
<b>County Grants</b>								
Highways	---	2,290	---	---	---	---	489,151	---
All Other	12,850	174,758	---	---	---	68,720	---	190,290
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	---	---	70,504	---	---	---
<b>Total Intergovernmental Revenues</b>	147,121	5,568,428	2,856,551	1,024,313	3,178,309	4,056,591	762,995	7,535,875
<b>Departmental Fees and Service Charges</b>								
General Government	3,339	7,745	18,519	445,277	48,692	22,230	11,621	4,539
Public Safety	---	4,602	182,471	---	280,070	79,639	4,209	98,940
Streets and Highways	---	---	---	100,034	24,264	---	---	---
Sanitation (Refuse Collection)	---	---	---	4,295	---	---	4,478	---
Libraries	---	---	---	---	---	---	---	8,991
Parks and Recreation	4,000	240,867	1,418	143,382	118,619	353,375	141,674	303,537
Airport	---	14,025	36,027	---	---	---	---	1,950
Transit	---	6,898	---	---	---	---	---	---
Cemetery	---	---	---	---	37,827	---	---	---
All Other	---	574,271	2,738	---	155,737	---	8,352	11,817
<b>Total Fees and Service Charges</b>	7,339	848,408	241,173	692,988	665,209	455,244	170,334	429,774
Fines and Forfeits	10,746	94,453	54,182	46,152	240,733	157,212	29,617	38,890
Interest Earnings	14,850	765,339	259,425	566,864	327,333	827,547	408,596	1,012,539
All Other Revenues	4,245	2,117,268	644,452	466,798	89,475	1,694,895	235,741	1,675,751
<b>Total Revenues</b>	715,312	13,229,462	5,965,941	10,390,080	9,037,779	20,216,105	3,677,367	14,266,397
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	3,134,192	277,169	9,300,727	4,974,047	12,088,497	---	928,877
Other Long-term Indebtedness	---	---	---	498,239	---	1,388,098	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	3,134,192	277,169	9,798,966	4,974,047	13,476,595	---	928,877
Other Financing Sources	---	---	70,250	164,925	---	---	---	---
Transfers From Enterprise Funds	---	1,199,189	200,000	37,630	1,431,000	3,813,771	72,180	23,610
Transfers From Governmental Funds	---	2,112,380	880,710	1,818,206	647,075	2,206,576	261,325	1,106,403
<b>Total Revenues and Other Financing Sources</b>	715,312	19,675,223	7,394,070	22,209,807	16,089,901	39,713,047	4,010,872	16,325,287
Types of Public Service Enterprises (see page 88)	---	W,S,R,O	W,L,E,O	W,S	W,S,R,L,E,O	W,S,L,O	W,S,O	W,S,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	AFTON	ALBERT LEA	ALEXANDRIA	ANDOVER	ANOKA	APPLE VALLEY	ARDEN HILLS	AUSTIN
Class of City	4	3	4	3	3	2	4	2
General Government - Current Expenditures	261,464	921,820	719,352	903,733	899,595	1,903,225	437,074	1,063,285
- Capital Outlay	555	90,889	1,104,874	28,727	---	145,896	36,750	37,119
Public Safety								
Police and Ambulance - Current Expenditures	51,751	2,124,055	932,380	428,602	2,390,128	3,364,217	494,124	1,968,095
- Capital Outlay	---	18,358	250,230	---	8,572	188,500	---	76,155
Fire - Current Expenditures	124,278	1,218,840	247,647	361,574	312,923	708,191	260,106	1,512,917
- Capital Outlay	---	14,755	12,012	25,429	14,063	22,895	7,000	5,460
Other Public Safety - Current Expenditures	6,263	90,930	120,267	243,469	93,625	416,480	103,674	178,984
- Capital Outlay	---	537	9,113	1,136	---	217	---	2,707
Streets and Highways - Maintenance	114,193	1,473,545	503,831	465,341	1,191,274	1,766,620	291,507	2,064,967
- Lighting	1,450	169,543	27,728	102,978	---	---	---	154,095
- Construction	---	1,890,378	237,536	7,202,713	148,238	3,304,548	747,156	1,437,599
- Other Capital Outlay	1,062	27,669	150,960	709,228	1,702,563	137,653	12,957	13,162
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	18,668	---	179,964	72,583	---	---	8,618	---
Capital Outlay	---	---	---	4,123	---	---	---	---
Health - Current Expenditures	---	80,870	---	---	---	---	---	1,591
- Capital Outlay	---	119	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	422,768	99,031	---	---	---	---	634,101
- Capital Outlay	---	84,321	---	---	---	---	---	439,629
Parks and Recreation - Current Expenditures	8,661	1,485,336	309,019	297,141	872,239	1,686,228	337,050	1,387,968
- Capital Outlay	1,418	73,831	13,035	32,275	225,083	421,859	371,312	182,809
Housing and Economic Development - Current Expenditures	5,757	442,900	---	22	344,710	3,022,515	---	194,899
- Capital Outlay	---	976,994	---	---	3,461,515	---	---	2,006,087
Airport - Current Expenditures	---	95,989	142,181	---	---	---	---	46,551
- Capital Outlay	---	---	823,635	---	---	---	---	25,819
Transit - Current Expenditures	---	46,251	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	37,375	---	438,593	---	---
All Other Unallocated - Current Expenditures	---	554,984	448,456	170,913	87,762	---	123,934	194,688
- Capital Outlay	---	---	321,478	---	411,815	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	4,270,273	---	---
Debt Service - Principal	---	2,015,817	101,000	7,843,000	525,000	8,545,000	---	920,000
Debt Service - Interest and Fiscal Charges	---	434,394	93,495	1,283,040	329,555	2,052,967	---	627,401
<b>Total Current Expenditures</b>	<b>592,485</b>	<b>9,127,831</b>	<b>3,729,856</b>	<b>3,083,731</b>	<b>6,192,256</b>	<b>13,306,069</b>	<b>2,056,087</b>	<b>9,402,141</b>
<b>Total Capital Outlay</b>	<b>3,035</b>	<b>3,177,851</b>	<b>2,922,873</b>	<b>8,003,631</b>	<b>5,971,849</b>	<b>8,491,841</b>	<b>1,175,175</b>	<b>4,226,546</b>
<b>Total Debt Service</b>	<b>---</b>	<b>2,450,211</b>	<b>194,495</b>	<b>9,126,040</b>	<b>854,555</b>	<b>10,597,967</b>	<b>---</b>	<b>1,547,401</b>
<b>Total Expenditures</b>	<b>595,520</b>	<b>14,755,893</b>	<b>6,847,224</b>	<b>20,213,402</b>	<b>13,018,660</b>	<b>32,395,877</b>	<b>3,231,262</b>	<b>15,176,088</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	68,511	---	---	---	---	399,378
Transfers to Enterprise Funds	---	250,000	49,120	62,000	---	504,000	---	121,670
Transfers to Governmental Funds	---	2,112,380	880,710	1,818,206	647,075	2,206,576	261,325	1,106,403
<b>Total Expenditures and Other Financing Uses</b>	<b>595,520</b>	<b>17,118,273</b>	<b>7,845,565</b>	<b>22,093,608</b>	<b>13,665,735</b>	<b>35,106,453</b>	<b>3,492,587</b>	<b>16,803,539</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	BAXTER	BAYPORT	BELLE PLAINE	BEMIDJI	BENSON	BIG LAKE	BLAINE	BLOOMINGTON
Class of City	4	4		3	4	4	2	2
Population (1995) Estimate	4,505	3,181	3,264	11,422	3,208	3,800	42,268	86,912
Taxable Tax Capacity	3,408,501	2,811,690	1,557,719	4,855,771	579,219	1,631,975	22,997,191	95,715,013
1994 Net Tax Levy (Collectible in 1995)	859,360	1,047,964	367,976	922,161	192,442	398,234	3,286,506	20,863,210
Special Assessments Levy (Collectible in 1995)	413,209	57,762	142,159	259,131	4,544	166,328	697,088	1,593,871
<b>REVENUES</b>								
Property Taxes	858,304	1,230,628	474,009	921,650	210,159	414,806	4,388,849	24,907,430
Tax Increments	170,615	166,641	10,850	219,404	212,650	237,680	2,718,477	17,275,998
Franchise Taxes	6,181	---	9,178	---	---	---	133,387	361,188
Sales Taxes	---	---	---	---	---	---	---	2,051,265
Hotel/Motel Taxes	---	---	---	7,536	---	---	---	6,452,115
Gravel and Gambling Taxes	---	5,600	---	---	---	---	84,048	---
Special Assessments	714,726	96,668	337,886	443,077	19,392	266,923	2,179,511	1,973,269
Licenses and Permits	131,810	57,450	27,907	141,943	24,355	108,499	461,951	3,168,898
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	---	---	---	---	66,831	767,167
All Other	213,947	---	---	315,833	---	---	27,895	5,033,841
<b>State Grants</b>								
Local Government Aid	125,225	33,816	281,259	2,200,017	803,111	259,759	1,195,086	---
HACA (Homestead Credit)	203,598	168,722	158,568	243,855	108,788	171,276	1,799,195	3,659,445
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	150,000	---	---	455,425	---	---	520,657	6,286,298
All Other	44,607	122,205	25,523	183,152	284,604	41,141	226,225	1,805,710
<b>County Grants</b>								
Highways	10,811	---	---	---	---	---	---	---
All Other	12,471	6,033	1,881	---	---	---	3,606	---
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	43,741	---	---	17,000	---	190,077	527,367
<b>Total Intergovernmental Revenues</b>	760,659	374,517	467,231	3,398,282	1,213,503	472,176	4,029,572	18,079,828
<b>Departmental Fees and Service Charges</b>								
General Government	---	28,742	31,549	38,493	---	739	37,178	387,420
Public Safety	---	71,707	4,535	155,896	36,269	44,455	---	172,269
Streets and Highways	---	---	3,670	---	---	---	5,684	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---	---
Libraries	---	3,477	---	---	3,720	---	---	---
Parks and Recreation	22,688	1,540	33,459	167,322	51,988	99,948	237,620	99,374
Airport	---	---	---	---	28,666	---	---	---
Transit	---	---	---	44,773	22,244	---	---	---
Cemetery	---	8,515	---	---	2,007	---	---	---
All Other	---	31,733	---	208,878	---	---	1,644,492	2,046,853
<b>Total Fees and Service Charges</b>	22,688	145,714	73,213	615,362	144,894	145,142	1,924,974	2,705,916
Fines and Forfeits	15,080	28,512	15,568	200,663	9,243	51,473	1,270,393	606,069
Interest Earnings	279,727	245,363	94,449	351,514	193,147	162,163	1,943,247	21,175,472
All Other Revenues	224,635	184,897	85,358	635,004	431,362	157,567	630,939	2,073,841
<b>Total Revenues</b>	3,184,425	2,535,990	1,595,649	6,934,435	2,458,705	2,016,429	18,765,348	100,831,289
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	---	---	---	---	810,000	4,821,789	69,222,432
Other Long-term Indebtedness	---	---	---	332,905	400,000	420,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	---	---	332,905	400,000	1,230,000	4,821,789	69,222,432
Other Financing Sources	---	---	---	17,674	---	---	160,869	44,357
Transfers From Enterprise Funds	131,052	22,291	20,000	551,300	66,006	72,000	---	---
Transfers From Governmental Funds	8,496	421,723	181,651	482,672	1,192,967	---	2,168,379	7,259,135
<b>Total Revenues and Other Financing Sources</b>	3,323,973	2,980,004	1,797,300	8,318,986	4,117,678	3,318,429	25,916,385	177,357,213
Types of Public Service Enterprises (see page 88)	W,S	W,S	W,S,O	W,S,R,L,O	W,S,R,L,E,O	W,S,L	W,S,R,O	W,S,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	BAXTER	BAYPORT	BELLE PLAINE	BEMIDJI	BENSON	BIG LAKE	BLAINE	BLOOMINGTON
Class of City	4	4	4	3	4	4	2	2
General Government - Current Expenditures	304,847	349,758	242,277	997,936	333,726	245,312	1,806,440	4,615,432
- Capital Outlay	13,587	50,500	---	1,962	34,975	256,854	99,420	7,346
Public Safety								
Police and Ambulance - Current Expenditures	293,395	354,454	244,511	1,562,235	268,364	338,980	2,489,641	9,144,963
- Capital Outlay	19,134	19,068	17,577	7,332	18,215	19,490	34,171	143,128
Fire - Current Expenditures	61,067	104,474	31,390	491,687	78,679	109,437	525,895	1,284,135
- Capital Outlay	---	14,156	---	2,571	14,213	19,581	---	111,615
Other Public Safety - Current Expenditures	53,064	---	2,870	56,425	18,062	72,140	374,435	---
- Capital Outlay	---	---	---	---	---	---	23,150	---
Streets and Highways - Maintenance	138,858	160,072	131,492	785,945	336,944	261,793	1,379,360	2,334,341
- Lighting	---	20,349	34,177	136,451	11,609	---	143,433	536,460
- Construction	730,351	38,674	281,894	795,956	91,933	53,237	1,101,632	2,796,401
- Other Capital Outlay	98,099	3,004	61,967	631,646	83,263	---	31,373	---
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	5,217	---	---	---	---	---	---
Capital Outlay	---	---	---	---	---	---	---	2,962,011
Health - Current Expenditures	---	---	---	---	---	---	---	19,121
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	199,811	7,514	73,480	38,441	17,114	---	---
- Capital Outlay	---	14,089	244,665	412,863	4,742	---	---	---
Parks and Recreation - Current Expenditures	95,529	80,578	140,893	423,682	232,643	22,746	1,074,180	5,638,996
- Capital Outlay	10,629	---	---	32,630	91,909	---	183,778	185,654
Housing and Economic Development - Current Expenditures	---	---	56,147	78,403	185,880	35,824	563,377	5,448,438
- Capital Outlay	---	---	---	72,246	1,022,395	---	530,765	2,673,611
Airport - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	122,392	99,033	---	---	---
Transit - Current Expenditures	---	---	---	7,864	81,535	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	936	3,507	30,835	58,983	10,410	55,226	775,422	5,843,244
- Capital Outlay	4,086	---	---	---	---	41,538	174,494	1,179,718
Capital Outlay for Enterprise Funds	---	531,115	8,314	---	---	104,239	1,452,829	---
Debt Service - Principal	939,499	295,500	200,000	308,031	185,000	269,000	2,899,601	19,260,000
Debt Service - Interest and Fiscal Charges	561,547	370,807	191,251	214,933	174,177	252,902	1,352,197	15,947,421
<b>Total Current Expenditures</b>	947,696	1,278,220	922,106	4,847,484	1,658,524	1,158,572	9,132,183	37,808,020
<b>Total Capital Outlay</b>	875,886	670,606	614,417	1,965,070	1,443,180	494,939	3,631,612	7,116,594
<b>Total Debt Service</b>	1,501,046	666,307	391,251	522,964	359,177	521,902	4,251,798	35,207,421
<b>Total Expenditures</b>	3,324,628	2,615,133	1,927,774	7,335,518	3,460,881	2,175,413	17,015,593	80,132,035
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	810,000	4,628,669	68,499,196
Other Financing Uses	---	---	---	---	---	---	---	96,621
Transfers to Enterprise Funds	---	---	---	---	---	---	2,168,379	7,259,135
Transfers to Governmental Funds	8,496	421,723	181,651	482,672	1,192,967	---	---	---
<b>Total Expenditures and Other Financing Uses</b>	3,333,124	3,036,856	2,109,425	7,818,190	4,853,890	2,985,413	23,812,641	155,986,987

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	BLUE EARTH	BRAINERD	BRECKENRIDGE	BROOKLYN CENTER	BROOKLYN PARK	BUFFALO	BURNSVILLE	CALEDONIA
Class of City	4	3	4	2	2	4	2	4
Population (1995) Estimate	3,712	12,579	3,699	28,463	59,832	7,994	55,550	2,938
Taxable Tax Capacity	1,267,352	5,157,815	838,041	21,277,189	34,014,543	3,220,123	50,762,263	843,420
1994 Net Tax Levy (Collectible in 1995)	650,557	1,513,256	237,772	5,320,593	7,760,273	620,004	9,565,873	263,805
Special Assessments Levy (Collectible in 1995)	231,597	261,809	252,714	476,852	2,042,338	87,939	2,656,625	24,705
<b>REVENUES</b>								
Property Taxes	640,124	1,682,575	220,412	5,864,510	9,716,773	568,062	10,400,794	265,491
Tax Increments	119,910	140,497	22,754	1,755,156	5,508,206	1,305,200	2,126,456	16,269
Franchise Taxes	10,034	45,861	6,154	---	---	---	260,286	8,263
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	89,154	---	441,159	10,062	---	261,311	---
Gravel and Gambling Taxes	---	---	---	---	---	---	33,772	---
Special Assessments	309,484	397,732	262,051	657,427	3,929,634	533,342	3,629,406	49,099
Licenses and Permits	21,020	164,227	24,170	318,202	1,478,230	289,508	1,615,461	10,979
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	350,629	---	264,641	343,727	---	32,489	195,026
All Other	---	566,119	57,388	5,716	144,009	---	27,635	---
State Grants								
Local Government Aid	642,159	2,016,453	1,001,608	1,799,076	1,483,993	525,816	326,655	451,476
HACA (Homestead Credit)	339,479	582,237	134,703	1,354,897	2,809,253	224,097	2,968,718	124,171
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	78,377	5,137	1,358,540	606,315	159,030	1,638,799	---
All Other	24,057	698,668	88,614	322,016	360,901	79,706	503,389	32,968
County Grants								
Highways	563,285	---	---	---	---	91,921	---	---
All Other	53,949	246,944	---	---	---	---	35,279	11,915
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	10,000	30,000	10,000	45,161	---	96,480	68,314	---
<b>Total Intergovernmental Revenues</b>	1,632,929	4,569,427	1,297,450	5,150,047	5,748,198	1,177,050	5,601,278	815,556
<b>Departmental Fees and Service Charges</b>								
General Government	---	9,892	---	27,075	213,017	70,479	204,802	1,508
Public Safety	17,524	206,280	94,538	31,806	112,189	139,244	602,659	100,968
Streets and Highways	9,047	---	1,348	---	1,295,821	5,420	1,158,518	3,640
Sanitation (Refuse Collection)	32,395	---	---	---	---	307,186	---	61,370
Libraries	234	---	---	---	---	---	---	---
Parks and Recreation	18,366	102,875	23,792	768,649	436,314	129,966	537,303	46,756
Airport	---	191,722	---	---	---	18,535	---	---
Transit	---	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---	---
All Other	214	381,874	23,542	1,264	9,727	215,512	282,950	---
<b>Total Fees and Service Charges</b>	77,780	892,643	143,220	828,794	2,067,068	886,342	2,786,232	214,242
Fines and Forfeits	12,935	150,199	23,611	181,860	270,960	35,078	262,586	6,733
Interest Earnings	240,222	178,562	89,709	1,215,231	1,821,797	342,792	1,551,696	38,274
All Other Revenues	830,936	494,710	154,612	28,428	7,467,802	622,425	533,164	54,967
<b>Total Revenues</b>	3,895,374	8,805,587	2,244,143	16,440,814	38,018,730	5,759,799	29,062,442	1,479,873
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	4,185,515	1,035,000	---	5,284,753	4,621,792	7,307,102	20,252,717	---
Other Long-term Indebtedness	---	5,679	---	---	---	---	1,168,117	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	4,185,515	1,040,679	---	5,284,753	4,621,792	7,307,102	21,420,834	---
Other Financing Sources	---	78,758	---	---	---	---	252,088	13,001
Transfers From Enterprise Funds	---	180,000	137,350	100,000	---	411,388	771,490	---
Transfers From Governmental Funds	266,920	2,889,219	189,303	2,000,461	3,977,556	515,832	3,176,656	---
<b>Total Revenues and Other Financing Sources</b>	8,347,809	12,994,243	2,570,796	23,826,028	46,618,078	13,994,121	54,683,510	1,492,874
Types of Public Service Enterprises (see page 88)	W,S,L,E,O	W,S,E	W,S,R,E	W,S,L,O	W,S,O	W,S,L,E	W,S,O	W,S,L,E



**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	BLUE EARTH	BRAINERD	BRECKENRIDGE	BROOKLYN CENTER	BROOKLYN PARK	BUFFALO	BURNSVILLE	CALEDONIA
Class of City	4	3	4	2	2	4	2	4
General Government - Current Expenditures	260,844	611,916	373,824	1,711,591	3,501,561	439,331	2,761,577	256,434
- Capital Outlay	10,385	13,726	36,458	119,454	185,516	208,412	184,965	4,452
Public Safety								
Police and Ambulance - Current Expenditures	293,244	1,602,100	503,028	3,714,490	6,269,116	618,679	5,457,892	298,118
- Capital Outlay	21,038	38,977	7,141	77,327	47,561	35,947	420,253	33,825
Fire - Current Expenditures	38,639	645,370	61,917	476,200	815,696	146,262	2,134,713	38,242
- Capital Outlay	16,655	8,738	8,523	37,722	1,084,133	39,169	56,690	32,835
Other Public Safety - Current Expenditures	---	27,962	3,181	312,115	---	124,853	555,432	4,254
- Capital Outlay	---	---	---	764	---	---	1,116	---
Streets and Highways - Maintenance	265,855	510,846	312,670	1,223,016	2,868,371	271,652	2,208,980	212,675
- Lighting	---	---	20,583	131,508	329,988	50,371	212,017	18,958
- Construction	---	1,102,875	99,202	1,776,589	7,153,395	2,255,865	2,704,327	120,818
- Other Capital Outlay	---	8,405	59,957	1,095,749	29,706	20,115	2,434,514	15,935
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	119,187	---	---	---	335,996	---	---
Other Sanitation - Current Expenditures	75,657	81,000	---	---	---	---	61,552	77,655
Capital Outlay	---	5,798	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	41,146	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	115,072	87,253	56,142	---	---	30,536	---	28,452
- Capital Outlay	490	34,465	---	---	---	352,282	---	401
Parks and Recreation - Current Expenditures	153,802	552,110	226,477	2,221,191	3,054,518	390,550	1,995,760	136,730
- Capital Outlay	2,862	39,742	23,508	128,639	105,930	148,437	370,388	2,811
Housing and Economic Development - Current Expenditures	420,843	589,607	151,341	776,532	3,465,372	557,268	120,746	224,208
- Capital Outlay	---	549,702	63,400	500,186	345,507	299,328	2,896,159	1,259
Airport - Current Expenditures	21,823	308,546	---	---	---	40,970	---	---
- Capital Outlay	53,309	1,153,323	---	---	---	566	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	304,792	20,318	120,168	---	---	184,055	---
All Other Unallocated - Current Expenditures	---	735,499	73,536	169,579	45,553	111,643	807,667	5,656
- Capital Outlay	---	57,884	---	---	10,614	---	78,720	---
Capital Outlay for Enterprise Funds	1,112,159	---	---	---	---	2,935,766	---	---
Debt Service - Principal	460,000	734,818	182,560	825,000	1,919,000	1,090,000	10,134,317	357,550
Debt Service - Interest and Fiscal Charges	769,669	241,698	111,419	1,248,825	1,254,870	945,313	4,646,459	48,265
<b>Total Current Expenditures</b>	<b>1,645,779</b>	<b>6,176,188</b>	<b>1,803,017</b>	<b>10,897,536</b>	<b>20,350,175</b>	<b>3,118,111</b>	<b>16,500,391</b>	<b>1,301,382</b>
<b>Total Capital Outlay</b>	<b>1,216,898</b>	<b>3,013,635</b>	<b>298,189</b>	<b>3,736,430</b>	<b>8,962,362</b>	<b>6,295,887</b>	<b>9,147,132</b>	<b>212,336</b>
<b>Total Debt Service</b>	<b>1,229,669</b>	<b>976,516</b>	<b>293,979</b>	<b>2,073,825</b>	<b>3,173,870</b>	<b>2,035,313</b>	<b>14,780,776</b>	<b>405,815</b>
<b>Total Expenditures</b>	<b>4,092,346</b>	<b>10,166,339</b>	<b>2,395,185</b>	<b>16,707,791</b>	<b>32,486,407</b>	<b>11,449,311</b>	<b>40,428,299</b>	<b>1,919,533</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	1,532,668	---
Transfers to Enterprise Funds	---	---	---	---	250,000	---	490,799	---
Transfers to Governmental Funds	266,920	2,889,219	189,302	2,000,461	3,977,556	515,832	3,176,656	---
<b>Total Expenditures and Other Financing Uses</b>	<b>4,359,266</b>	<b>13,055,558</b>	<b>2,584,487</b>	<b>18,708,252</b>	<b>36,713,963</b>	<b>11,965,143</b>	<b>45,628,422</b>	<b>1,919,533</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	CAMBRIDGE	CANNON FALLS	CHAMPLIN	CHANHASSEN	CHASKA	CHISHOLM	CIRCLE PINES	CLOQUET
Class of City	4	4	3	3	3	4	4	3
Population (1995) Estimate	5,323	3,481	19,154	15,231	14,000	5,170	4,758	11,160
Taxable Tax Capacity	2,761,013	1,851,517	9,457,695	12,642,960	7,069,585	1,045,771	2,542,939	5,881,147
1994 Net Tax Levy (Collectible in 1995)	1,208,440	747,865	1,680,928	3,046,073	917,148	818,377	572,462	1,916,227
Special Assessments Levy (Collectible in 1995)	260,718	203,700	1,245,792	1,064,885	1,057,640	14,433	74,068	33,481
<b>REVENUES</b>								
Property Taxes	1,251,367	728,470	2,240,586	3,247,754	1,089,839	600,951	728,396	2,277,385
Tax Increments	299,066	365,400	766,710	5,954,834	5,454,019	---	75,975	254,527
Franchise Taxes	---	---	---	49,022	58,211	---	8,547	---
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---	37,022
Gravel and Gambling Taxes	---	---	---	---	---	---	---	---
Special Assessments	415,743	535,773	1,343,822	2,937,666	1,405,924	8,418	68,774	106,098
Licenses and Permits	168,815	20,417	402,380	1,433,301	496,360	57,080	34,021	90,968
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	---	20,085	---	---	300,000	24,532	---
All Other	217,024	---	14,944	---	19,003	---	---	14,950
State Grants								
Local Government Aid	336,292	369,001	463,903	---	303,822	1,467,078	250,386	2,174,528
HACA (Homestead Credit)	237,281	281,772	920,429	968,238	297,956	536,491	210,588	654,207
Taconite Relief and Aids	---	---	---	---	---	709,491	---	---
Highways	307,982	---	1,094,875	600,505	973,780	664,381	---	558,558
All Other	82,581	40,226	114,256	43,329	161,043	129,528	28,042	147,632
County Grants								
Highways	---	---	---	---	---	---	---	---
All Other	---	43,250	56,100	7,700	12,887	---	---	11,800
Local Units Grants								
Highways	---	---	458,116	---	---	---	---	---
All Other	---	948	---	444,423	267,302	312,281	---	1,784
Total Intergovernmental Revenues	1,181,160	735,197	3,142,708	2,064,195	2,035,793	4,119,250	513,548	3,563,459
<b>Departmental Fees and Service Charges</b>								
General Government	2,610	83,401	431,959	441,021	648,970	26,018	8,702	47,872
Public Safety	42,968	55,133	26,984	25,552	30,913	32,120	---	330,832
Streets and Highways	---	5,450	19,157	---	25,301	---	---	22,359
Sanitation (Refuse Collection)	1,000	34,208	156,082	2,409	---	---	---	---
Libraries	---	---	---	---	---	3,206	---	20,133
Parks and Recreation	---	21,413	64,722	117,906	55,083	43,250	---	18,818
Airport	5,570	---	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---	22,890
Cemetery	---	---	6,585	---	800	19,125	---	---
All Other	12,038	369,984	5,403	---	339,890	7,405	---	108,174
Total Fees and Service Charges	64,186	569,589	710,892	586,888	1,100,957	131,124	8,702	571,078
Fines and Forfeits	43,656	36,206	135,698	34,243	33,252	14,211	14,053	23,805
Interest Earnings	303,464	230,059	882,920	2,630,925	1,323,196	128,859	128,859	281,515
All Other Revenues	490,954	188,364	489,815	1,574,147	1,066,138	355,900	119,310	1,642,526
<b>Total Revenues</b>	4,218,411	3,409,475	10,115,531	20,512,975	14,063,689	5,314,477	1,700,185	8,848,383
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	977,132	403,579	---	9,790,434	18,791,766	215,404	835,550	---
Other Long-term Indebtedness	1,351,853	---	---	---	---	52,239	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
Total Borrowing	2,328,985	403,579	---	9,790,434	18,791,766	267,643	835,550	---
Other Financing Sources	143,216	---	---	---	---	---	---	1,500
Transfers From Enterprise Funds	869,000	423,678	188,722	64,616	1,051,581	---	86,000	---
Transfers From Governmental Funds	1,240,688	275,220	1,361,815	17,731,451	13,628,015	30,800	321,270	730,621
Total Revenues and Other Financing Sources	8,800,300	4,511,952	11,666,068	48,099,476	47,535,051	5,612,920	2,943,005	9,580,504
Types of Public Service Enterprises (see page 88)	W,S,L	W,S,O	W,S,R	W,S,O	W,S,E,O	W,S,R,O	W,S,R,O	W,S

**TABLE 7  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	CAMBRIDGE	CANNON FALLS	CHAMPLIN	CHANHASSEN	CHASKA	CHISHOLM	CIRCLE PINES	CLOQUET
Class of City	4	4	3	3	3	4	4	3
General Government - Current Expenditures	245,896	261,357	927,750	988,302	2,211,795	422,871	164,554	587,601
- Capital Outlay	182,182	1,982	24,341	29,274	132,614	20,890	8,272	28,572
Public Safety								
Police and Ambulance - Current Expenditures	506,888	411,575	1,407,350	655,861	1,076,967	728,599	505,865	1,331,760
- Capital Outlay	26,403	---	66,070	302	35,924	112,675	---	12,008
Fire - Current Expenditures	88,147	79,817	296,100	249,773	181,568	235,836	112,742	888,674
- Capital Outlay	20,000	9,253	---	16,284	1,533,106	---	---	9,959
Other Public Safety - Current Expenditures	234,307	5,293	160,096	595,784	15,616	7,341	31,388	13,954
- Capital Outlay	559	---	---	2,567	---	---	---	---
Streets and Highways - Maintenance	307,087	476,470	604,568	1,036,839	580,499	508,358	75,301	1,442,837
- Lighting	66,251	42,652	119,551	176,074	---	54,985	23,311	---
- Construction	381,148	1,423,844	904,710	1,634,475	1,689,019	1,401,205	---	1,587,068
- Other Capital Outlay	---	5,187	43,138	11,245	6,071	---	467	4,418
Sanitation								
Refuse Collection & Disposal - Current Expenditures	12,172	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	37,143	193,261	95,991	1,932	5,435	14,676	12,239
Capital Outlay	---	---	---	---	---	---	334	---
Health - Current Expenditures	---	---	---	---	---	18,235	---	4,396
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	116,958	---	---	---	163,541	---	366,393
- Capital Outlay	---	5,066	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	50,564	205,687	628,534	834,484	563,555	278,505	155,753	434,826
- Capital Outlay	59,707	2,645	83,449	2,725,793	7,689	29,778	9,551	12,000
Housing and Economic Development - Current Expenditures	256,973	35,513	71,476	2,039,451	2,075,884	200,595	---	277,214
- Capital Outlay	47,917	542,233	548,904	281,543	6,041,543	735,856	---	---
Airport - Current Expenditures	18,139	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	6,300	---	85,881
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	101,450	30,887	---	---	---	109,176	29,994	---
All Other Unallocated - Current Expenditures	188,481	129,752	66,435	2,650,964	30,475	107,047	53,030	6,718
- Capital Outlay	64,294	3,201	---	716,769	3,070	---	148,802	---
Capital Outlay for Enterprise Funds	1,671,231	---	---	498,778	4,242,584	---	---	---
Debt Service - Principal	1,645,413	830,000	1,831,291	17,598,855	2,685,000	118,116	160,000	765,000
Debt Service - Interest and Fiscal Charges	1,583,292	501,835	1,425,677	3,756,768	2,795,055	91,953	117,222	195,587
<b>Total Current Expenditures</b>	<b>2,076,355</b>	<b>1,833,104</b>	<b>4,475,121</b>	<b>9,323,523</b>	<b>6,738,291</b>	<b>2,846,824</b>	<b>1,166,614</b>	<b>5,452,493</b>
<b>Total Capital Outlay</b>	<b>2,453,441</b>	<b>1,993,411</b>	<b>1,670,612</b>	<b>5,917,030</b>	<b>13,691,620</b>	<b>2,300,404</b>	<b>167,426</b>	<b>1,654,025</b>
<b>Total Debt Service</b>	<b>3,228,705</b>	<b>1,331,835</b>	<b>3,256,968</b>	<b>21,355,623</b>	<b>5,480,055</b>	<b>210,069</b>	<b>277,222</b>	<b>960,587</b>
<b>Total Expenditures</b>	<b>7,758,501</b>	<b>5,158,350</b>	<b>9,402,701</b>	<b>36,596,176</b>	<b>25,909,966</b>	<b>5,357,297</b>	<b>1,611,262</b>	<b>8,067,105</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	49,557	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	7,016	400,354	136,500	---	---	---
Transfers to Governmental Funds	1,240,688	275,220	1,361,815	17,731,451	13,628,015	30,800	321,270	730,621
<b>Total Expenditures and Other Financing Uses</b>	<b>8,999,189</b>	<b>5,483,127</b>	<b>10,771,532</b>	<b>54,727,981</b>	<b>39,674,481</b>	<b>5,388,097</b>	<b>1,932,532</b>	<b>8,797,726</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	COLUMBIA	COON RAPIDS	CORCORAN	COTTAGE GROVE	CROOKSTON	CRYSTAL	DAYTON	DEEPHAVEN
Class of City	3	2	4	2	4	2	4	4
Population (1995) Estimate	18,681	59,981	5,549	27,726	8,135	23,661	4,979	3,653
Taxable Tax Capacity	9,927,951	33,210,759	3,404,439	14,510,523	2,102,464	12,701,990	2,720,145	5,621,054
1994 Net Tax Levy (Collectible in 1995)	2,005,127	4,416,639	583,689	3,181,176	921,742	2,576,172	678,112	771,000
Special Assessments Levy (Collectible in 1995)	44,737	2,827,648	171,621	1,353,923	157,379	347,132	58,160	35,959
<b>REVENUES</b>								
Property Taxes	2,660,756	5,625,445	689,947	3,976,048	926,606	3,358,978	863,797	784,088
Tax Increments	1,572,680	3,119,851	127,478	531,599	110,548	1,154,385	126,181	175,197
Franchise Taxes	70,409	1,712,262	7,876	---	348,003	---	4,464	---
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	44,547	---	162,594	---	---
Special Assessments	122,328	6,121,135	217,259	3,236,578	99,320	883,610	91,339	---
Licenses and Permits	176,290	740,878	71,532	674,968	96,995	303,915	93,916	149,217
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	349,936	274,574	37,524	---	350,249	8,103	11,420	---
All Other	264,120	168,615	---	56,477	434,300	76,278	---	---
State Grants								
Local Government Aid	2,052,835	2,363,890	29,540	959,300	1,859,159	1,810,851	10,022	---
HACA (Homestead Credit)	990,406	2,523,774	220,618	1,398,589	495,033	1,093,840	204,027	221,506
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	541,100	1,024,536	332,489	1,144,639	896,308	804,373	---	36,996
All Other	274,358	362,156	17,118	294,450	180,154	198,076	68,487	40,792
County Grants								
Highways	15,360	---	---	---	---	---	8,829	---
All Other	4,890	136,200	16,034	85,320	---	10,701	15,668	---
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	34,792	130,191	---	161,456	17,807	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>4,527,797</b>	<b>6,983,936</b>	<b>653,323</b>	<b>4,100,231</b>	<b>4,233,010</b>	<b>4,002,222</b>	<b>318,453</b>	<b>299,294</b>
<b>Departmental Fees and Service Charges</b>								
General Government	1,920	87,389	18,997	263,505	15,822	---	6,191	---
Public Safety	134,742	218,003	278	52,831	15,635	2,933	500	81,944
Streets and Highways	11,498	104,916	4,100	13,161	13,656	---	---	---
Sanitation (Refuse Collection)	---	---	---	---	185,078	---	---	---
Libraries	16,392	---	---	---	---	---	---	---
Parks and Recreation	139,550	168,337	16,616	481,865	148,705	257,356	---	---
Airport	---	---	---	---	51,717	---	---	---
Transit	9,135	---	---	---	8,977	---	---	---
Cemetery	---	---	---	---	---	40,762	---	108,991
All Other	419,803	464,270	26,914	526,770	---	---	---	190,935
<b>Total Fees and Service Charges</b>	<b>733,040</b>	<b>1,042,915</b>	<b>66,905</b>	<b>1,338,132</b>	<b>439,590</b>	<b>301,051</b>	<b>6,691</b>	<b>52,845</b>
<b>Fines and Forfeits</b>	<b>89,138</b>	<b>290,884</b>	<b>46,253</b>	<b>152,427</b>	<b>26,257</b>	<b>146,210</b>	<b>23,780</b>	<b>194,226</b>
<b>Interest Earnings</b>	<b>722,012</b>	<b>2,040,276</b>	<b>47,501</b>	<b>981,142</b>	<b>184,736</b>	<b>1,430,421</b>	<b>23,265</b>	<b>20,159</b>
<b>All Other Revenues</b>	<b>615,687</b>	<b>901,851</b>	<b>56,883</b>	<b>144,791</b>	<b>151,196</b>	<b>577,847</b>	<b>41,477</b>	<b>1,865,961</b>
<b>Total Revenues</b>	<b>11,290,137</b>	<b>28,579,433</b>	<b>1,984,957</b>	<b>15,180,463</b>	<b>6,616,261</b>	<b>12,321,233</b>	<b>1,593,363</b>	<b>1,865,961</b>
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	---	4,911,750	320,428	5,201,317	4,078,192	4,936,371	259,185	---
Other Long-term Indebtedness	---	690,000	---	329,759	---	1,803,047	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>5,601,750</b>	<b>320,428</b>	<b>5,531,076</b>	<b>4,078,192</b>	<b>6,739,418</b>	<b>259,185</b>	<b>---</b>
Other Financing Sources	522,136	---	---	48,686	---	---	---	---
Transfers From Enterprise Funds	---	---	---	---	---	---	77,017	---
Transfers From Governmental Funds	2,124,029	10,500,211	500,531	756,013	469,581	4,376,311	1,929,565	1,865,961
<b>Total Revenues and Other Financing Sources</b>	<b>13,936,302</b>	<b>44,681,394</b>	<b>2,805,916</b>	<b>21,516,238</b>	<b>11,184,364</b>	<b>23,436,962</b>	<b>1,929,565</b>	<b>1,865,961</b>
Types of Public Service Enterprises (see page 88)	W,S,R,L	W,S,O	---	W,S,O	W,S	W,S,O	---	W,S,R,O

**TABLE 7  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	COLUMBIA	COON RAPIDS	CORCORAN	COTTAGE GROVE	CROOKSTON	CRYSTAL	DAYTON	DEEPHAVEN
Class of City	3	2	4	2	4	2	4	4
General Government - Current Expenditures	1,384,764	2,263,356	310,676	1,666,962	747,240	1,301,570	380,420	297,569
- Capital Outlay	85,975	6,546,496	262,963	424,944	---	44,723	5,835	6,371
Public Safety								
Police and Ambulance - Current Expenditures	1,912,716	4,127,745	187,772	2,498,437	1,000,478	2,342,101	167,783	420,010
- Capital Outlay	76,615	158,085	22,600	182,123	49,259	182,246	14,950	35,272
Fire - Current Expenditures	653,013	1,892,692	96,266	650,682	391,344	429,312	70,661	65,489
- Capital Outlay	94,448	505,529	---	2,122,529	25,141	59,229	32,143	---
Other Public Safety - Current Expenditures	161,948	6,174	38,359	341,231	287,886	91,027	37,804	35,471
- Capital Outlay	36,581	---	---	380	---	19,608	---	---
Streets and Highways - Maintenance	1,082,684	2,061,120	342,838	1,053,655	398,858	864,128	166,584	351,408
- Lighting	108,743	512,106	---	---	96,423	---	17,607	19,179
- Construction	663,354	406,175	152,336	1,101,442	1,728,611	2,477,852	459,703	---
- Other Capital Outlay	129,598	309,415	56,147	188,528	---	51,171	2,590	1,000
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	36,630	---	175,186	---	---	---
Other Sanitation - Current Expenditures	73,395	179,630	---	54,514	17,365	---	43,169	---
Capital Outlay	420	1,582	---	---	---	---	---	---
Health - Current Expenditures	---	301,398	---	---	---	57,839	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	392,862	---	---	---	195,688	---	---	---
- Capital Outlay	13,011	---	---	---	7,681	---	---	---
Parks and Recreation - Current Expenditures	981,013	1,558,770	41,023	1,357,728	797,513	1,237,458	22,959	36,415
- Capital Outlay	95,857	335,213	---	88,453	72,193	43,702	3,311	26,903
Housing and Economic Development - Current Expenditures	888,672	1,721,745	---	129,126	1,438,787	224,120	---	---
- Capital Outlay	748,167	2,754	36,151	400	2,506,746	3,435,502	---	---
Airport - Current Expenditures	---	---	---	---	75,354	---	---	---
- Capital Outlay	---	---	---	---	83,181	---	---	---
Transit - Current Expenditures	47,569	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	261,637	---	---	---	---	---	60,151
All Other Unallocated - Current Expenditures	52,534	113,137	12,000	503,548	---	---	1,427	75,157
- Capital Outlay	---	---	---	---	---	---	---	6,099
Capital Outlay for Enterprise Funds	---	4,691,546	---	1,707,001	---	---	---	---
Debt Service - Principal	1,055,000	5,002,458	278,401	2,105,512	208,013	605,000	266,878	---
Debt Service - Interest and Fiscal Charges	369,633	2,618,933	108,008	612,780	120,181	1,340,806	175,421	---
<b>Total Current Expenditures</b>	<b>7,739,913</b>	<b>14,999,510</b>	<b>1,065,564</b>	<b>8,255,883</b>	<b>5,622,122</b>	<b>6,547,555</b>	<b>908,414</b>	<b>1,360,849</b>
<b>Total Capital Outlay</b>	<b>1,944,026</b>	<b>12,956,795</b>	<b>530,197</b>	<b>5,815,800</b>	<b>4,472,812</b>	<b>6,314,033</b>	<b>518,532</b>	<b>75,645</b>
<b>Total Debt Service</b>	<b>1,424,633</b>	<b>7,621,391</b>	<b>386,409</b>	<b>2,718,292</b>	<b>328,194</b>	<b>1,945,806</b>	<b>442,299</b>	<b>---</b>
<b>Total Expenditures</b>	<b>11,108,572</b>	<b>35,577,696</b>	<b>1,982,170</b>	<b>16,789,975</b>	<b>10,423,128</b>	<b>14,807,394</b>	<b>1,869,245</b>	<b>1,436,494</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	67,929	---	---	81,323	---	56,000	---	---
Transfers to Governmental Funds	2,124,029	10,500,211	500,531	756,013	469,581	4,376,311	77,017	---
<b>Total Expenditures and Other Financing Uses</b>	<b>13,300,530</b>	<b>46,077,907</b>	<b>2,482,701</b>	<b>17,627,311</b>	<b>10,892,709</b>	<b>19,239,705</b>	<b>1,946,262</b>	<b>1,436,494</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	DELANO	DETROIT LAKES	DILWORTH	DULUTH	EAGAN	EAST BETHEL	EAST GRAND FORKS	EDEN PRAIRIE
Class of City	4	4	4	1	2	4	4	2
Population (1995) Estimate	2,989	7,317	2,915	85,665	56,681	8,995	8,983	46,310
Taxable Tax Capacity	1,696,987	4,252,141	700,626	33,315,706	52,257,362	4,494,179	3,233,354	58,612,342
1994 Net Tax Levy (Collectible in 1995)	168,698	919,865	250,383	7,694,595	10,647,887	668,056	1,254,541	13,493,876
Special Assessments Levy (Collectible in 1995)	74,390	397,357	295,153	655,963	4,012,641	141,198	593,945	2,648,758
<b>REVENUES</b>								
Property Taxes	62,881	922,862	155,414	7,549,211	11,453,500	828,283	1,027,518	14,371,153
Tax Increments	141,441	414,965	41,268	8,367,928	647,574	---	18,310	177,760
Franchise Taxes	---	11,450	---	1,066,664	232,774	17,860	136,363	208,229
Sales Taxes	---	---	---	9,217,087	---	---	---	---
Hotel/Motel Taxes	---	88,134	---	1,501,306	---	---	17,489	---
Gravel and Gambling Taxes	---	---	---	188,825	---	---	---	---
Special Assessments	225,937	537,815	325,904	1,515,628	6,302,897	175,425	672,692	4,871,728
Licenses and Permits	99,549	31,384	28,604	455,397	918,566	105,692	69,780	1,528,935
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	472,869	251,606	3,734,855	48,121	36,850	461,816	32,590
All Other	---	82,775	11,740	4,614,088	22,894	---	801,836	13,240
State Grants								
Local Government Aid	360,303	1,110,281	441,175	17,404,535	---	94,459	1,480,163	---
HACA (Homestead Credit)	122,327	314,401	75,511	5,368,265	1,697,784	172,942	475,299	692,056
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	417,535	---	4,220,652	1,290,710	57,709	55,534	1,595,704
All Other	23,102	120,088	---	2,685,240	970,070	20,100	789,621	425,140
County Grants								
Highways	---	---	5,760	66,929	---	---	---	---
All Other	4,162	31,567	---	350,158	57,348	27,404	63,775	131,043
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	---	14,274	---	1,195,113	---	5,127	---	48,000
Total Intergovernmental Revenues	509,894	2,563,790	785,792	39,639,835	4,086,927	414,591	4,128,044	2,937,773
<b>Departmental Fees and Service Charges</b>								
General Government	91,354	6,044	---	1,375,713	757,268	8,431	17,871	264,110
Public Safety	63,016	119,201	54,318	954,285	---	---	26,712	47,283
Streets and Highways	---	20,730	---	1,416,495	281,572	---	2,042	---
Sanitation (Refuse Collection)	167,914	---	---	---	---	23,689	---	---
Libraries	---	---	---	2,919	---	---	---	---
Parks and Recreation	7,000	107,404	26,866	90,377	866,505	97,519	144,074	1,834,770
Airport	---	31,667	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	27,465	8,179
All Other	18,317	434,168	---	3,670	134,809	39,605	193,650	2,255,216
Total Fees and Service Charges	347,601	719,214	81,184	3,843,459	2,040,154	169,244	411,814	4,409,558
<b>Fines and Forfeits</b>	---	64,777	23,982	972,057	242,528	---	54,276	220,640
<b>Interest Earnings</b>	183,773	319,650	53,467	3,736,345	3,073,177	88,970	137,541	2,374,066
<b>All Other Revenues</b>	282,855	398,764	81,622	7,927,019	1,295,653	30,153	791,166	2,330,278
<b>Total Revenues</b>	1,853,931	6,072,805	1,577,237	85,980,761	30,293,750	1,866,209	7,464,993	33,430,120
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	---	---	---	16,155,225	6,596,476	---	767,785	4,911,630
Other Long-term Indebtedness	---	142,665	44,300	22,479,098	815,900	220,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
Total Borrowing	---	142,665	44,300	38,634,323	7,412,376	220,000	767,785	4,911,630
Other Financing Sources	---	78,457	---	---	---	---	---	---
Transfers From Enterprise Funds	55,202	648,746	---	24,769	94,566	---	656,805	335,000
Transfers From Governmental Funds	362,223	1,076,655	---	23,410,748	15,786,588	169,482	312,115	4,514,223
<b>Total Revenues and Other Financing Sources</b>	2,271,356	8,019,328	1,621,537	148,050,601	53,587,280	2,255,691	9,201,698	43,190,973
Types of Public Service Enterprises (see page 88)	W,S,L,E	W,S,L,E	W,S,R	W,S,O	W,S,O	---	W,S,R,E,O	W,S,L,O

**TABLE 7  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	DELANO	DETROIT LAKES	DILWORTH	DULUTH	EAGAN	EAST BETHEL	EAST GRAND FORKS	EDEN PRAIRIE
Class of City	4	4	4	1	2	4	4	2
General Government - Current Expenditures	517,083	584,626	198,705	10,893,749	4,459,085	320,037	523,135	6,435,932
- Capital Outlay	28,975	---	22,537	194,845	7,888,275	1,401	10,214	121,989
Public Safety								
Police and Ambulance - Current Expenditures	140,160	677,885	225,917	9,912,590	4,929,319	146,842	1,268,110	3,570,175
- Capital Outlay	---	29,477	9,866	513,314	156,413	---	416,980	146,473
Fire - Current Expenditures	102,509	125,958	46,054	10,538,362	748,812	79,407	788,157	890,690
- Capital Outlay	90,179	---	99,629	252,266	95,713	227,288	17,936	---
Other Public Safety - Current Expenditures	58,923	62,297	---	1,010,465	---	55,287	84,815	697,942
- Capital Outlay	---	---	---	53,778	---	14,760	3,050	---
Streets and Highways - Maintenance	131,448	730,269	132,495	8,875,630	1,282,365	195,156	685,251	2,558,797
- Lighting	14,797	35,593	31,850	599,330	---	---	55,549	524,741
- Construction	7,399	650,141	105,151	9,533,862	3,601,161	84,339	852,908	2,036,097
- Other Capital Outlay	31,066	214,483	4,524	3,660,857	37,992	124,216	30,896	124,904
Sanitation								
Refuse Collection & Disposal - Current Expenditures	150,699	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	96,580	---	---	---	52,042	11,520	---
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	1,250	5,690	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	7,187	170,415	---	2,636,936	---	---	159,242	---
- Capital Outlay	39,426	---	---	241,964	---	---	21,963	---
Parks and Recreation - Current Expenditures	122,455	359,909	65,175	1,079,924	2,056,776	27,176	874,400	2,999,467
- Capital Outlay	9,590	776,563	23,625	204,518	878,348	93,939	115,966	3,263,990
Housing and Economic Development - Current Expenditures	32,248	51,422	18,976	7,296,373	174,509	---	1,110,752	204,227
- Capital Outlay	299,371	25,642	224,555	16,428,077	---	70,937	434,819	2,156,316
Airport - Current Expenditures	---	47,105	---	---	---	---	---	---
- Capital Outlay	---	29,344	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	139,637	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	9,317	---	960,866	---	---	122,487	---
All Other Unallocated - Current Expenditures	---	71,414	---	3,653,784	200,221	78,991	125,246	209,702
- Capital Outlay	---	---	---	628,131	---	---	125,994	---
Capital Outlay for Enterprise Funds	---	925,016	---	---	2,114,969	---	---	2,755,353
Debt Service - Principal	235,000	1,848,182	207,380	7,158,160	10,940,578	130,000	669,225	6,555,000
Debt Service - Interest and Fiscal Charges	162,231	514,057	165,319	4,382,834	2,229,146	207,628	246,638	4,352,448
<b>Total Current Expenditures</b>	<b>1,277,509</b>	<b>3,024,040</b>	<b>724,862</b>	<b>57,458,009</b>	<b>13,851,087</b>	<b>954,938</b>	<b>5,948,301</b>	<b>18,091,673</b>
<b>Total Capital Outlay</b>	<b>506,006</b>	<b>2,650,666</b>	<b>489,887</b>	<b>31,711,612</b>	<b>14,772,871</b>	<b>616,880</b>	<b>2,030,726</b>	<b>10,605,122</b>
<b>Total Debt Service</b>	<b>397,231</b>	<b>2,362,239</b>	<b>372,699</b>	<b>11,540,994</b>	<b>13,169,724</b>	<b>337,628</b>	<b>915,863</b>	<b>10,907,448</b>
<b>Total Expenditures</b>	<b>2,180,746</b>	<b>8,036,945</b>	<b>1,587,448</b>	<b>100,710,615</b>	<b>41,793,682</b>	<b>1,909,446</b>	<b>8,894,890</b>	<b>39,604,243</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	1,615,000	---	---	---	276,458
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	3,420,430	---	---	80,000	---
Transfers to Governmental Funds	362,223	1,076,655	---	23,410,748	15,786,588	169,482	312,115	4,514,233
<b>Total Expenditures and Other Financing Uses</b>	<b>2,542,969</b>	<b>9,113,600</b>	<b>1,587,448</b>	<b>129,156,793</b>	<b>57,580,270</b>	<b>2,078,928</b>	<b>9,287,005</b>	<b>44,394,934</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	EDINA	ELK RIVER	ELY	EVELETH	FAIRMONT	FALCON HEIGHTS	FARIBAULT	FARMINGTON
Class of City	2	3	4	4	3	4	3	4
Population (1995) Estimate	46,845	13,286	3,906	4,001	11,340	5,355	18,727	7,708
Taxable Tax Capacity	73,065,566	9,324,360	705,604	933,296	4,391,865	3,197,654	6,828,167	3,925,830
1994 Net Tax Levy (Collectible in 1995)	11,036,412	2,223,352	571,976	561,239	1,291,205	431,701	1,782,288	1,089,535
Special Assessments Levy (Collectible in 1995)	811,172	1,272,993	---	1,547	433,384	69,822	667,611	571,441
<b>REVENUES</b>								
Property Taxes	11,152,197	2,360,972	588,056	466,895	1,347,067	521,994	1,843,171	1,360,022
Tax Increments	4,382,705	562,648	---	45,047	232,634	253,430	861,303	308,146
Franchise Taxes	209,519	---	---	36,914	16,085	14,720	77,932	---
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	55,163	---
Gravel and Gambling Taxes	---	39,413	---	---	---	---	38,436	---
Special Assessments	858,897	2,289,289	38,872	680	736,826	141,033	1,322,049	1,315,285
Licenses and Permits	1,067,381	287,446	51,504	17,304	116,257	42,471	205,188	631,175
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	185,435	---	---	44,497	---	---	259,635	---
All Other	7,622	13,952	22,656	---	28,035	---	885,673	14,918
<b>State Grants</b>								
Local Government Aid	---	247,123	918,730	1,116,553	2,105,875	185,927	3,366,321	353,635
HACA (Homestead Credit)	1,002,263	634,188	319,088	354,304	537,744	168,054	763,745	391,178
Taconite Relief and Aids	---	---	311,891	514,192	---	---	---	---
Highways	4,124,600	757,317	---	---	732,687	27,438	738,887	9,000
All Other	264,375	168,211	269,742	371,009	202,112	62,128	610,501	34,685
<b>County Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	113,731	30,679	300	3,270	---	10,734	309,889	273,704
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	181,205	359,751	---	6,910	21,278	20,161
<b>Total Intergovernmental Revenues</b>	5,698,026	1,851,470	2,023,612	2,763,576	3,606,453	461,191	6,955,929	1,097,281
<b>Departmental Fees and Service Charges</b>								
General Government	505,708	206,049	113,331	19,272	4,482	49,878	468,293	299,107
Public Safety	923,604	124,480	33,876	101,231	18,860	25,528	124,993	103,079
Streets and Highways	353,988	4,314	118,335	5,321	---	---	277,489	64,746
Sanitation (Refuse Collection)	---	---	---	376,435	6,425	31,892	---	---
Libraries	---	---	---	---	---	---	6,184	---
Parks and Recreation	81,158	91,308	---	62,988	5,698	11,553	292,382	64,476
Airport	---	---	26,232	---	---	---	---	---
Transit	---	---	---	---	72,287	---	17,938	---
Cemetery	---	---	9,188	20,465	---	---	---	---
All Other	---	---	1,268	52,801	---	---	---	142,741
<b>Total Fees and Service Charges</b>	1,864,458	426,151	302,230	638,513	107,752	118,851	1,187,279	674,149
Fines and Forfeits	545,996	73,058	23,996	24,927	33,564	77,491	116,460	19,277
Interest Earnings	2,153,966	686,702	58,016	83,244	440,390	250,382	512,554	230,938
All Other Revenues	304,948	1,515,838	139,587	237,743	312,367	523	625,151	249,969
<b>Total Revenues</b>	28,238,093	10,092,987	3,225,873	4,314,843	6,949,395	1,882,086	13,800,615	5,886,242
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	---	---	---	4,649,249	---	3,030,000	4,040,120
Other Long-term Indebtedness	---	88,000	---	380,000	---	---	125,000	714,942
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	88,000	---	380,000	4,649,249	---	3,155,000	4,755,062
Other Financing Sources	196,166	---	---	3,721	---	---	---	54,476
Transfers From Enterprise Funds	383,000	487,744	---	---	1,072,303	2,465	279,600	103,328
Transfers From Governmental Funds	4,359,773	3,739,210	48,136	196,574	115,013	661,936	2,844,326	1,838,949
<b>Total Revenues and Other Financing Sources</b>	33,177,032	14,407,941	3,274,009	4,895,138	12,785,960	2,546,487	20,079,541	12,638,057
Types of Public Service Enterprises (see page 88)	W,S,L,O	W,S,R,L,E	W,S,E	W,S	W,S,L,E,O	S,O	W,S	W,S,R,L,O



**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	EDINA	ELK RIVER	ELY	EVELETH	FAIRMONT	FALCON HEIGHTS	FARIBAULT	FARMINGTON
Class of City	2	3	4	4	3	4	3	4
General Government - Current Expenditures	2,069,527	841,194	508,185	354,467	734,206	293,347	774,717	907,712
- Capital Outlay	21,169	32,133	3,572	---	5,196	93,369	25,793	55,329
Public Safety								
Police and Ambulance - Current Expenditures	3,976,429	1,383,686	477,457	770,481	1,074,185	317,000	1,935,463	684,147
- Capital Outlay	187,085	98,204	27,515	---	46,683	---	104,846	22,850
Fire - Current Expenditures	2,483,991	218,551	243,198	291,249	159,181	122,662	816,981	134,549
- Capital Outlay	54,469	78,533	11,170	---	352,817	18,467	151,092	101,748
Other Public Safety - Current Expenditures	443,862	254,882	2,569	---	137,222	30,179	150,176	---
- Capital Outlay	34,998	23,812	---	---	---	---	---	800
Streets and Highways - Maintenance	2,636,720	610,479	719,057	561,365	744,240	154,511	1,251,326	571,734
- Lighting	402,685	1,085	---	38,402	137,931	23,154	---	48,899
- Construction	3,763,023	2,847,775	11,940	107,480	3,334,769	165,456	1,848,142	1,871,389
- Other Capital Outlay	395,767	136,650	1,356	---	47,158	16,419	229,130	145,442
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	319,111	---	---	---	---
Other Sanitation - Current Expenditures	---	55,248	---	---	4,817	45,012	---	---
Capital Outlay	---	1,736	---	868,947	---	---	---	---
Health - Current Expenditures	346,847	---	---	---	3,350	---	---	---
- Capital Outlay	17,803	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	38,403	109,392	91,390	45,336	---	409,500	---
- Capital Outlay	---	36,010	---	---	39,750	---	13,904	---
Parks and Recreation - Current Expenditures	1,962,036	316,783	76,468	288,866	633,538	108,790	741,290	425,302
- Capital Outlay	101,296	235,216	55,096	---	26,438	62,602	212,521	32,250
Housing and Economic Development - Current Expenditures	818,281	345,656	44,328	363,621	213,924	---	875,017	199,493
- Capital Outlay	13,463	---	743,913	103,127	113,880	---	1,221,867	1,416,389
Airport - Current Expenditures	---	---	59,528	---	114,678	---	85,109	---
- Capital Outlay	---	---	194,089	---	---	---	140,579	---
Transit - Current Expenditures	---	---	---	---	165,275	---	166,179	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	194,647	---	---	---	---
All Other Unallocated - Current Expenditures	436,919	---	142,217	97,660	316,519	39,779	378,674	27,625
- Capital Outlay	---	213,668	---	2,165	---	---	---	---
Capital Outlay for Enterprise Funds	668,671	30,883	---	---	---	---	---	782,774
Debt Service - Principal	2,495,000	2,445,755	507,269	124,772	1,519,256	350,000	3,966,718	1,402,030
Debt Service - Interest and Fiscal Charges	5,378,815	1,128,927	137,506	37,827	558,137	146,381	1,097,173	753,412
<b>Total Current Expenditures</b>	<b>15,577,297</b>	<b>4,065,967</b>	<b>2,382,399</b>	<b>3,371,259</b>	<b>4,484,402</b>	<b>1,134,434</b>	<b>7,584,432</b>	<b>2,999,461</b>
<b>Total Capital Outlay</b>	<b>5,257,744</b>	<b>3,734,620</b>	<b>1,048,651</b>	<b>1,081,719</b>	<b>3,966,691</b>	<b>356,313</b>	<b>3,947,874</b>	<b>4,428,971</b>
<b>Total Debt Service</b>	<b>7,873,815</b>	<b>3,574,682</b>	<b>644,775</b>	<b>162,599</b>	<b>2,077,393</b>	<b>496,381</b>	<b>5,063,891</b>	<b>2,155,442</b>
<b>Total Expenditures</b>	<b>28,708,856</b>	<b>11,375,269</b>	<b>4,075,825</b>	<b>4,615,577</b>	<b>10,528,486</b>	<b>1,987,128</b>	<b>16,596,197</b>	<b>9,583,874</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	55,242	---
Transfers to Enterprise Funds	370,000	---	---	---	---	---	357,513	25,000
Transfers to Governmental Funds	4,359,773	3,739,210	48,136	196,574	115,013	661,936	2,844,326	1,838,949
<b>Total Expenditures and Other Financing Uses</b>	<b>33,438,629</b>	<b>15,114,479</b>	<b>4,123,961</b>	<b>4,812,151</b>	<b>10,643,499</b>	<b>2,649,064</b>	<b>19,853,278</b>	<b>11,447,823</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	FERGUS FALLS	FOREST LAKE	FRIDLEY	GLENCOE	GLENWOOD	GOLDEN VALLEY	GOODVIEW	GRAND RAPIDS
Class of City	3	4	2	4	4	2	4	4
Population (1995) Estimate	12,874	6,538	28,204	4,961	2,594	20,911	3,122	8,159
Taxable Tax Capacity	6,064,733	4,226,656	22,783,894	1,811,425	766,585	24,545,051	1,307,241	5,481,378
1994 Net Tax Levy (Collectible in 1995)	1,715,181	909,248	3,215,036	740,004	542,028	5,960,859	449,063	1,833,849
Special Assessments Levy (Collectible in 1995)	33,559	147,344	522,122	101,073	24,983	207,722	268,280	333,848
<b>REVENUES</b>								
Property Taxes	1,718,743	1,120,890	3,723,019	683,974	577,791	6,225,582	459,356	1,569,712
Tax Increments	465,353	815,708	2,742,056	463,796	28,177	4,054,192	359,124	875,478
Franchise Taxes	---	---	96,002	12,462	---	---	11,415	---
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	73,781	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	45,863	---	---	---	---	---
Special Assessments	238,611	153,290	501,256	159,620	8,362	240,397	435,435	413,870
Licenses and Permits	102,593	131,869	458,180	55,867	21,379	318,182	7,235	74,391
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	---	35,077	---	---	---	---	---
All Other	214,668	191,923	227,115	7,836	---	8,996	---	41,661
State Grants								
Local Government Aid	2,508,170	321,505	1,577,235	671,549	470,887	19,122	182,148	1,294,695
HACA (Homestead Credit)	462,435	244,543	1,091,582	303,117	234,366	1,754,968	235,510	508,611
Taconite Relief and Aids	---	---	---	---	---	---	---	121,376
Highways	534,631	383,211	308,262	---	2,757	1,048,563	---	639,369
All Other	140,369	115,058	550,382	55,466	128,873	51,262	15,602	134,088
County Grants								
Highways	33,408	---	---	---	---	---	---	58,430
All Other	---	---	---	---	---	4,160	---	---
Local Units Grants								
Highways	---	---	142,410	---	---	---	---	---
All Other	258,261	170,332	71,529	---	---	---	---	440,000
Total Intergovernmental Revenues	4,151,942	4,426,572	4,003,592	1,037,968	836,883	2,887,071	433,260	3,238,230
<b>Departmental Fees and Service Charges</b>								
General Government	159,123	44,238	598,116	84,476	5,157	19,540	4,045	133,309
Public Safety	39,336	93,764	84,752	25,437	32,182	102,355	---	126,335
Streets and Highways	14,371	---	---	---	---	80,152	---	94,527
Sanitation (Refuse Collection)	---	2,729	146,680	---	---	---	---	---
Libraries	7,644	2,449	---	---	---	---	---	138,191
Parks and Recreation	76,499	71,867	182,166	---	18,631	174,213	4,035	379,349
Airport	---	---	---	---	19,342	---	---	---
Transit	10,377	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---	---
All Other	27,278	131,483	3,334	---	12,875	755,668	---	25,419
Total Fees and Service Charges	334,628	346,530	1,015,048	109,913	88,187	1,131,928	8,080	897,130
Fines and Forfeits	64,070	74,148	183,442	24,317	26,665	208,671	10,994	84,214
Interest Earnings	522,753	152,440	1,797,917	110,874	46,938	2,442,500	160,678	462,688
All Other Revenues	1,180,387	19,178	522,450	131,438	117,881	789,383	68,436	1,876,850
<b>Total Revenues</b>	8,852,861	4,240,625	15,088,825	2,790,229	1,752,263	18,297,906	1,954,013	9,492,563
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	3,055,494	---	4,074,311	717,944	---	3,578,299	1,148,137	2,323,213
Other Long-term Indebtedness	244,259	42,000	---	51,057	---	323,781	---	932,956
Short-term Indebtedness	---	---	---	---	---	---	---	---
Total Borrowing	3,299,753	42,000	4,074,311	769,001	---	3,902,080	1,148,137	3,256,169
Other Financing Sources	166,487	---	---	---	---	1,587,027	---	---
Transfers From Enterprise Funds	250,171	---	125,000	454,993	30,599	125,000	15,000	227,358
Transfers From Governmental Funds	1,425,553	582,305	2,411,239	440,731	14,932	7,518,470	80,000	1,934,802
<b>Total Revenues and Other Financing Sources</b>	13,994,825	4,864,930	21,699,375	4,454,954	1,797,794	31,430,483	3,197,150	14,910,892
Types of Public Service Enterprises (see page 88)	W,S,R,L	W,S	W,S,L	W,S,R,L,H,N,E,O	W,S,R,L	W,S,O	W,S,O	W,S,E,O

**TABLE 7  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	FERGUS FALLS	FOREST LAKE	FRIDLEY	GLENCOE	GLENWOOD	GOLDEN VALLEY	GOODVIEW	GRAND RAPIDS
Class of City	3	4	2	4	4	2	4	4
General Government - Current Expenditures	895,110	338,878	2,120,054	411,451	239,513	1,644,289	231,892	851,079
- Capital Outlay	34,888	7,098	54,961	4,859	5,075	51,988	9,654	13,191
Public Safety								
Police and Ambulance - Current Expenditures	1,257,134	841,189	3,045,988	471,647	260,744	2,284,839	240,814	870,907
- Capital Outlay	74,543	66,132	78,103	61,805	1,297	540,770	51,624	45,695
Fire - Current Expenditures	209,047	199,148	789,114	98,232	71,662	458,383	53,038	264,871
- Capital Outlay	545,226	65,838	191,161	41,363	4,359	281,527	18,169	45,657
Other Public Safety - Current Expenditures	99,803	121,306	202,452	59,657	15,477	720,296	514	---
- Capital Outlay	14,649	483	---	---	---	---	---	---
Streets and Highways - Maintenance	715,517	427,182	2,157,231	281,557	160,423	1,663,879	161,135	1,178,045
- Lighting	110,135	44,242	189,679	---	37,272	---	28,480	152,029
- Construction	2,298,183	899,458	320,506	191,739	8,449	2,493,111	686,813	1,789,081
- Other Capital Outlay	18,580	15,450	238,583	42,523	75,572	174,186	38,538	198,113
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	18,214	27,401	420,192	---	7,047	---	---	---
Capital Outlay	---	1,015	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	129	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	409,412	116,914	---	53,233	63,003	---	---	386,809
- Capital Outlay	44,410	2,160	---	12,570	81,915	---	---	80,206
Parks and Recreation - Current Expenditures	979,957	107,413	952,954	151,905	113,960	1,123,198	36,477	516,784
- Capital Outlay	39,888	7,128	211,136	38,510	6,115	213,264	12,064	4,872,231
Housing and Economic Development - Current Expenditures	577,319	148,439	1,850,421	11,166	---	325,235	---	41,795
- Capital Outlay	53,311	86,098	3,919,593	775,322	---	908,249	---	736,354
Airport - Current Expenditures	158,186	---	---	---	36,717	---	---	30,000
- Capital Outlay	14,433	---	---	---	118,171	---	---	---
Transit - Current Expenditures	50,679	---	---	---	26,944	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	811,722	23,373	---	293,870	39,581	---	---	36,497
- Capital Outlay	34,978	---	---	113,554	1,000	18,238	---	4,878
Capital Outlay for Enterprise Funds	---	---	53,782	---	---	---	340,553	---
Debt Service - Principal	890,161	472,451	4,546,742	555,000	64,000	4,209,735	445,000	716,000
Debt Service - Interest and Fiscal Charges	629,426	265,765	1,089,969	282,197	60,210	3,022,549	155,379	428,111
<b>Total Current Expenditures</b>	<b>6,292,235</b>	<b>2,395,485</b>	<b>11,728,085</b>	<b>1,832,718</b>	<b>1,072,472</b>	<b>8,220,119</b>	<b>752,350</b>	<b>4,328,816</b>
<b>Total Capital Outlay</b>	<b>3,173,089</b>	<b>1,150,860</b>	<b>5,067,825</b>	<b>1,282,245</b>	<b>301,953</b>	<b>4,681,333</b>	<b>1,157,415</b>	<b>7,785,406</b>
<b>Total Debt Service</b>	<b>1,519,587</b>	<b>738,216</b>	<b>5,636,711</b>	<b>837,197</b>	<b>124,210</b>	<b>7,232,284</b>	<b>600,379</b>	<b>1,144,111</b>
<b>Total Expenditures</b>	<b>10,984,911</b>	<b>4,284,561</b>	<b>22,432,621</b>	<b>3,952,160</b>	<b>1,498,635</b>	<b>20,133,736</b>	<b>2,510,144</b>	<b>13,258,333</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	670,000	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	162,046	---	107,500	---	---	---	---
Transfers to Governmental Funds	1,425,553	582,305	2,411,239	440,731	14,932	7,518,470	80,000	1,934,802
<b>Total Expenditures and Other Financing Uses</b>	<b>13,080,464</b>	<b>5,028,912</b>	<b>24,843,860</b>	<b>4,500,391</b>	<b>1,513,567</b>	<b>27,652,206</b>	<b>2,590,144</b>	<b>15,193,135</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	GRANITE FALLS	HAM LAKE	HASTINGS	HERMANTOWN	HIBBING	HOPKINS	HUGO	HUTCHINSON
Class of City	4	4	3	4	3	3	4	3
Population (1995) Estimate	3,056	10,243	16,392	7,093	17,857	16,573	5,324	12,505
Taxable Tax Capacity	1,283,983	5,913,768	9,834,933	4,943,507	5,661,201	14,603,006	3,597,650	5,580,676
1994 Net Tax Levy (Collectible in 1995)	346,155	617,041	2,754,501	855,227	2,445,814	3,510,493	705,911	2,328,791
Special Assessments Levy (Collectible in 1995)	55,345	154,910	475,339	170,489	80,285	555,584	51,174	862,414
<b>REVENUES</b>								
Property Taxes	348,027	757,738	3,309,245	936,047	1,988,032	3,859,387	815,733	2,354,260
Tax Increments	143,991	---	302,049	---	300,849	1,442,145	---	373,539
Franchise Taxes	---	12,337	115,441	---	---	---	11,843	---
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---	38,930
Gravel and Gambling Taxes	---	---	6,154	---	---	---	4,313	---
Special Assessments	94,059	297,067	1,897,066	701,701	87,800	1,081,890	51,446	1,426,496
Licenses and Permits	13,783	217,373	368,784	65,568	122,205	320,835	120,167	190,784
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	6,069	23,306	660	---	101,108	---	---
All Other	---	19,030	25,302	2,810	64,825	32,111	---	653,407
State Grants								
Local Government Aid	540,179	171,853	1,232,136	471,718	4,011,554	793,183	26,856	1,342,679
HACA (Homestead Credit)	78,557	211,741	990,337	252,360	1,232,486	979,258	229,046	969,571
Taconite Relief and Aids	---	---	---	---	1,929,435	---	---	---
Highways	---	280,536	776,253	176,106	2,797,167	220,512	63,874	26,215
All Other	194,831	21,474	121,411	59,099	333,260	227,088	11,971	1,151,417
County Grants								
Highways	---	---	---	---	---	---	---	---
All Other	1,570	33,876	---	---	19,800	6,638	22,293	770,915
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	40,950	9,011	396,786	---	---	33,375
<b>Total Intergovernmental Revenues</b>	<b>815,137</b>	<b>744,579</b>	<b>3,209,695</b>	<b>971,764</b>	<b>10,785,313</b>	<b>2,359,898</b>	<b>354,040</b>	<b>4,947,579</b>
<b>Departmental Fees and Service Charges</b>								
General Government	16,010	---	58,440	---	59,895	423,396	54,595	205,045
Public Safety	17,897	---	415,121	---	622,226	---	---	178,237
Streets and Highways	14,913	---	42,587	---	1,798	---	30,744	428,114
Sanitation (Refuse Collection)	---	---	---	---	---	---	---	---
Libraries	---	---	---	---	10,725	---	---	---
Parks and Recreation	21,523	---	56,202	---	318,491	---	32,600	347,159
Airport	---	---	---	---	---	---	---	51,775
Transit	17,162	---	---	---	---	---	---	---
Cemetery	400	---	---	---	95,875	---	---	29,540
All Other	---	5,938	6,319	13,150	---	---	---	232,970
<b>Total Fees and Service Charges</b>	<b>87,905</b>	<b>5,938</b>	<b>578,669</b>	<b>13,150</b>	<b>1,109,010</b>	<b>423,396</b>	<b>117,939</b>	<b>1,472,840</b>
Fines and Forfeits	16,292	27,977	66,999	39,245	49,588	101,952	30,693	61,900
Interest Earnings	96,211	126,585	478,019	201,880	191,403	797,142	138,935	469,895
All Other Revenues	102,337	170,229	130,476	175,870	538,110	560,285	17,484	512,819
<b>Total Revenues</b>	<b>1,717,742</b>	<b>2,359,823</b>	<b>10,462,597</b>	<b>3,105,225</b>	<b>15,172,310</b>	<b>10,946,930</b>	<b>1,662,593</b>	<b>11,849,042</b>
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	714,705	---	927,988	---	---	797,149	---	5,613,184
Other Long-term Indebtedness	---	---	170,000	---	---	---	---	275,000
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>714,705</b>	<b>---</b>	<b>1,097,988</b>	<b>---</b>	<b>---</b>	<b>797,149</b>	<b>---</b>	<b>5,888,184</b>
Other Financing Sources	---	---	---	---	10,938	---	---	---
Transfers From Enterprise Funds	262,881	---	658,044	---	86,689	---	---	794,500
Transfers From Governmental Funds	251,250	144,000	481,259	408,292	1,260,015	1,170,995	33,712	554,707
<b>Total Revenues and Other Financing Sources</b>	<b>2,946,578</b>	<b>2,503,823</b>	<b>12,699,888</b>	<b>3,513,517</b>	<b>16,529,952</b>	<b>12,915,074</b>	<b>1,696,305</b>	<b>19,086,433</b>
Types of Public Service Enterprises (see page 88)	W,S,L,H,N,E,O	---	W,S,E,O	W,S	W,S,R,E,O	W,S,R,O	W,S	W,S,R,L,H,N,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	GRANITE FALLS	HAM LAKE	HASTINGS	HERMANTOWN	HIBBING	HOPKINS	HUGO	HUTCHINSON
Class of City	4	4	3	4	3	3	4	3
General Government - Current Expenditures	241,891	438,953	926,012	456,881	1,141,778	1,493,905	416,124	893,665
- Capital Outlay	19,088	20,190	13,063	6,438	161,972	5,396	3,948	50,184
Public Safety								
Police and Ambulance - Current Expenditures	244,055	183,631	1,714,120	606,966	1,926,337	2,142,593	222,931	1,483,377
- Capital Outlay	34,884	---	79,525	36,229	142,745	29,960	16,376	275,812
Fire - Current Expenditures	46,810	174,715	849,029	167,659	1,663,809	356,496	76,681	203,959
- Capital Outlay	19,061	15,350	7,148	---	3,350	36,823	4,101	55,848
Other Public Safety - Current Expenditures	9,524	99,275	124,296	42,644	3,865	257,242	67,370	124,283
- Capital Outlay	---	26,494	---	---	---	---	12,346	21,258
Streets and Highways - Maintenance	221,683	370,591	811,358	236,832	1,490,844	922,338	208,988	870,046
- Lighting	22,542	27,948	150,214	9,624	12,599	108,820	21,028	57,893
- Construction	634,735	602,466	2,283,956	536,268	2,794,180	1,076,997	149,153	6,284,451
- Other Capital Outlay	8,043	85,535	187,654	---	107,085	1,353	---	137,660
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	772	36,470	37,138	25,297	---	---	13,882	---
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	53,321	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	40,472	---	---	---	578,100	---	---	92,355
- Capital Outlay	2,798	---	---	---	75,181	---	---	226
Parks and Recreation - Current Expenditures	133,330	63,870	735,855	81,531	1,507,641	728,618	2,486	1,250,233
- Capital Outlay	7,570	198,009	74,412	33,423	125,466	21,362	7,618	625,698
Housing and Economic Development - Current Expenditures	60,208	6,069	249,597	80,670	131,947	1,448,185	---	396,070
- Capital Outlay	41,301	---	72,727	---	147,427	925,793	---	617,507
Airport - Current Expenditures	---	---	---	---	---	---	---	75,364
- Capital Outlay	198,394	---	---	---	---	---	---	217,692
Transit - Current Expenditures	51,786	---	---	---	114,046	---	---	122,006
- Capital Outlay	---	---	---	---	---	---	---	41,500
Unallocated Insurance	---	---	242,675	---	849,986	---	---	161,005
All Other Unallocated - Current Expenditures	37,417	107,110	6,506	73,993	302,650	207,924	20,230	189,962
- Capital Outlay	6,110	---	282,441	12,371	11,832	332,669	---	7,343
Capital Outlay for Enterprise Funds	9,428	---	---	771,357	---	---	---	---
Debt Service - Principal	370,000	184,000	1,400,961	663,970	2,053,360	801,100	205,000	1,940,573
Debt Service - Interest and Fiscal Charges	181,340	57,919	1,005,197	239,150	542,864	562,757	164,097	811,925
<b>Total Current Expenditures</b>	<b>1,110,490</b>	<b>1,508,632</b>	<b>5,846,800</b>	<b>1,782,097</b>	<b>9,723,602</b>	<b>7,719,442</b>	<b>1,049,720</b>	<b>5,920,218</b>
<b>Total Capital Outlay</b>	<b>981,412</b>	<b>948,044</b>	<b>3,000,926</b>	<b>1,396,086</b>	<b>3,569,238</b>	<b>2,430,353</b>	<b>193,542</b>	<b>8,335,179</b>
<b>Total Debt Service</b>	<b>551,340</b>	<b>241,919</b>	<b>2,406,158</b>	<b>903,120</b>	<b>2,596,224</b>	<b>1,363,857</b>	<b>369,097</b>	<b>2,752,498</b>
<b>Total Expenditures</b>	<b>2,643,242</b>	<b>2,698,595</b>	<b>11,253,884</b>	<b>4,081,303</b>	<b>15,889,064</b>	<b>11,513,652</b>	<b>1,612,359</b>	<b>17,007,895</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	200,000	---	36,910	---	---	---
Transfers to Governmental Funds	251,250	144,000	481,259	408,292	1,260,015	1,170,995	33,712	554,707
<b>Total Expenditures and Other Financing Uses</b>	<b>2,894,492</b>	<b>2,842,595</b>	<b>11,935,143</b>	<b>4,489,595</b>	<b>17,185,989</b>	<b>12,684,647</b>	<b>1,646,071</b>	<b>17,562,602</b>

**TABLE 6**  
**CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	INDEPENDENCE	INTERNATIONAL FALLS	INVER GROVE HEIGHTS	JACKSON	JORDAN	KASSON	LA CRESCENT	LAKE CITY
Class of City	4	4	2	4	4	4	4	4
Population (1995) Estimate	3,017	7,828	26,012	3,559	2,974	4,012	4,524	4,521
Taxable Tax Capacity	2,550,923	3,553,274	17,026,240	875,435	1,342,899	1,102,340	1,588,006	1,963,592
1994 Net Tax Levy (Collectible in 1995)	813,417	1,257,206	3,662,190	400,801	349,328	365,569	601,156	464,174
Special Assessments Levy (Collectible in 1995)	229,961	14,844	861,119	54,558	147,836	71,774	167,201	139,120
<b>REVENUES</b>								
Property Taxes	896,205	1,242,980	4,314,104	584,282	566,266	373,964	607,198	614,574
Tax Increments	---	2,151,688	601,714	---	278,401	54,872	24,764	245,334
Franchise Taxes	---	---	---	---	5,210	---	12,685	50,496
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	78,306	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	6,401	---	---	---	---	---
Special Assessments	465,530	52,366	2,239,934	89,846	260,483	199,521	569,902	246,868
Licenses and Permits	89,017	57,673	542,579	25,756	45,347	15,660	38,636	16,975
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	5,100	---	---	---	---	---	---	---
All Other	---	---	---	415,609	16,914	15,941	---	1,288
<b>State Grants</b>								
Local Government Aid	---	2,131,418	436,188	843,268	251,024	395,116	278,725	695,714
HACA (Homestead Credit)	180,903	540,260	996,631	288,325	162,083	278,092	246,831	237,318
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	13,990	956,269	688,426	---	---	16,257	---	---
All Other	1,871	664,399	221,930	120,215	31,963	24,380	48,302	43,343
<b>County Grants</b>								
Highways	---	---	---	---	---	---	---	11,375
All Other	---	639,794	---	25,510	1,169	12,435	10,883	28,041
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	1,298,549	26,454	---	---	---	---	---
<b>Total Intergovernmental Revenues</b>	201,864	6,230,689	2,369,629	1,692,927	463,153	742,221	584,741	1,017,079
<b>Departmental Fees and Service Charges</b>								
General Government	34,897	14,295	61,848	617	111,177	13,564	9,910	1,643
Public Safety	---	138,410	18,480	43,136	45,504	16,521	2,648	125,789
Streets and Highways	89,786	---	1,485,634	20	1,313	---	---	1,823
Sanitation (Refuse Collection)	---	---	575,734	12,082	9,004	---	---	15,158
Libraries	---	6,156	---	7,946	---	---	---	---
Parks and Recreation	64,001	---	234,197	5,272	---	37,084	48,791	41,512
Airport	---	181,453	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---	---
All Other	16,412	108,702	436,691	50	---	11,842	---	---
<b>Total Fees and Service Charges</b>	205,096	449,016	2,812,584	69,123	166,998	79,011	61,349	185,925
Fines and Forfeits	55,951	45,637	175,680	18,848	19,757	11,090	27,804	25,701
Interest Earnings	56,447	273,886	1,365,175	129,659	238,186	140,934	109,593	278,007
All Other Revenues	---	247,528	374,141	77,286	73,670	71,437	460,860	465,859
<b>Total Revenues</b>	1,970,110	10,829,769	14,801,941	2,687,727	2,117,471	1,688,710	2,497,532	3,146,818
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	708,569	---	7,366,908	---	570,720	159,346	784,464	655,000
Other Long-term Indebtedness	---	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	708,569	---	7,366,908	---	570,720	159,346	784,464	655,000
Other Financing Sources	---	---	---	---	---	---	56,200	---
Transfers From Enterprise Funds	---	199,551	---	---	118,033	112,900	88,832	29,000
Transfers From Governmental Funds	50,651	1,769,289	3,591,758	328,525	117,107	229,103	---	15,000
<b>Total Revenues and Other Financing Sources</b>	2,729,330	12,798,609	25,760,607	3,016,252	2,923,331	2,190,059	3,427,028	3,845,818
Types of Public Service Enterprises (see page 88)	S	W,S	W,S,O	W,S,L,H,N,E,O	W,S	W,S,L,E	W,S,R,O	W,S,R,H,N,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	INDEPENDENCE	INTERNATIONAL FALLS	INVER GROVE HEIGHTS	JACKSON	JORDAN	KASSON	LA CRESCENT	LAKE CITY
Class of City	4	4	2	4	4	4	4	4
General Government - Current Expenditures	171,951	1,260,277	935,435	415,247	222,028	244,485	220,496	341,403
- Capital Outlay	25,337	1,472	4,547	---	8,060	430,316	83,729	29,043
Public Safety								
Police and Ambulance - Current Expenditures	380,151	1,028,578	2,342,817	315,020	250,150	235,294	282,222	563,804
- Capital Outlay	---	31,764	5,187	---	19,159	19,795	22,908	126,160
Fire - Current Expenditures	34,741	359,209	587,611	118,641	90,086	54,296	73,431	55,233
- Capital Outlay	---	252	25,261	---	3,637	59,627	41,360	6,605
Other Public Safety - Current Expenditures	37,107	35,117	666,121	12,201	34,987	19,364	26,964	4,084
- Capital Outlay	---	11,147	723	---	---	---	---	---
Streets and Highways - Maintenance	264,112	836,691	1,341,891	451,089	143,866	197,097	175,163	203,916
- Lighting	793	181,245	58,920	---	38,885	14,115	30,982	---
- Construction	378,773	1,735,170	12,545,738	---	577,073	255,191	766,603	430,439
- Other Capital Outlay	91,497	195,782	3,524	---	5,000	37,900	16,945	35,515
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	8,658	1,489	---	12,057
Other Sanitation - Current Expenditures	22,640	5,913	350,936	8,408	---	280	---	5,672
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	2,956	---	---	---	3,100	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	203,536	---	106,742	8,484	60,332	32,008	109,114
- Capital Outlay	---	31,711	---	19,874	7,570	1,694	626	7,843
Parks and Recreation - Current Expenditures	3,246	96,200	359,489	90,107	68,509	161,006	122,380	165,339
- Capital Outlay	---	21,841	27,999	---	20,178	38,939	55,528	26,651
Housing and Economic Development - Current Expenditures	---	468,609	---	247	312,537	47,069	2,958	182,731
- Capital Outlay	---	110,582	---	142,808	38,385	500	---	20,881
Airport - Current Expenditures	---	255,913	---	---	---	---	---	---
- Capital Outlay	---	1,076,697	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	24,701	---	---	---	23,379	35,382	---	---
All Other Unallocated - Current Expenditures	---	441,994	---	54,664	59,949	---	---	34,613
- Capital Outlay	---	400	---	---	1,150	3,235	---	187,174
Capital Outlay for Enterprise Funds	21,184	559,732	---	762,258	---	---	204,243	363,343
Debt Service - Principal	580,000	1,635,000	3,120,000	211,000	730,000	105,000	330,000	515,000
Debt Service - Interest and Fiscal Charges	174,571	437,751	1,509,614	185,509	449,323	34,358	199,400	219,110
<b>Total Current Expenditures</b>	<b>939,442</b>	<b>5,176,238</b>	<b>6,643,220</b>	<b>1,572,366</b>	<b>1,261,518</b>	<b>1,073,309</b>	<b>966,604</b>	<b>1,677,966</b>
<b>Total Capital Outlay</b>	<b>516,791</b>	<b>3,776,550</b>	<b>12,612,979</b>	<b>924,940</b>	<b>680,212</b>	<b>847,197</b>	<b>1,191,942</b>	<b>1,233,654</b>
<b>Total Debt Service</b>	<b>754,571</b>	<b>2,072,751</b>	<b>4,629,614</b>	<b>396,509</b>	<b>1,179,323</b>	<b>139,358</b>	<b>529,400</b>	<b>734,110</b>
<b>Total Expenditures</b>	<b>2,210,804</b>	<b>11,025,539</b>	<b>23,885,813</b>	<b>2,893,815</b>	<b>3,121,053</b>	<b>2,059,864</b>	<b>2,687,946</b>	<b>3,645,730</b>
Other Financing Uses								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	401,200	50,136	---	---	---	---
Transfers to Governmental Funds	50,651	1,769,289	3,591,758	328,525	117,107	229,103	---	15,000
<b>Total Expenditures and Other Financing Uses</b>	<b>2,261,455</b>	<b>12,794,828</b>	<b>27,878,771</b>	<b>3,272,476</b>	<b>3,238,160</b>	<b>2,288,967</b>	<b>2,687,946</b>	<b>3,660,730</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	LAKE ELMO	LAKEVILLE	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS
Class of City	4	2	4	4	4	4	4	4
Population (1995) Estimate	6,148	34,292	2,708	3,831	13,097	6,133	9,337	7,595
Taxable Tax Capacity	4,812,202	21,582,318	1,486,355	1,558,545	7,188,737	2,256,284	6,884,666	2,582,013
1994 Net Tax Levy (Collectible in 1995)	892,562	3,754,132	288,088	448,767	1,861,389	622,644	1,192,094	869,311
Special Assessments Levy (Collectible in 1995)	29,829	1,433,452	29,478	56,114	410,664	68,497	199,794	225,582
<b>REVENUES</b>								
Property Taxes	989,524	4,621,567	383,657	453,644	2,218,094	611,555	1,389,133	923,256
Tax Increments	---	596,298	227,647	219,069	313,611	34,203	517,435	461,746
Franchise Taxes	---	114,620	8,600	---	---	---	40,340	27,067
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---	19,064
Gravel and Gambling Taxes	2,667	20,734	---	---	918	---	23,991	---
Special Assessments	225,512	2,564,045	4,585	56,753	1,618,279	143,822	426,743	442,720
Licenses and Permits	98,784	889,795	8,705	48,384	544,267	35,994	198,070	47,964
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	60,800	---	43,854	---	---	13,262
All Other	---	13,500	---	90,139	19,892	---	---	9,520
<b>State Grants</b>								
Local Government Aid	4,487	469,635	39,932	602,657	149,372	930,658	73,832	1,517,297
HACA (Homestead Credit)	191,099	1,800,464	84,013	160,108	438,362	325,113	421,181	272,392
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	124,981	403,961	---	---	691,751	20,982	77,183	20,430
All Other	16,571	396,315	---	245,427	67,494	343,447	27,430	70,224
<b>County Grants</b>								
Highways	---	---	---	15,214	269,488	---	---	---
All Other	24,510	34,829	5,517	---	35,975	---	18,595	26,000
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	32,240	---	---	---	---	---	---
<b>Total Intergovernmental Revenues</b>	361,648	3,150,944	190,262	1,113,545	1,716,188	1,620,200	618,221	1,929,125
<b>Departmental Fees and Service Charges</b>								
General Government	---	335,334	2,743	15,683	2,748	13,806	218,544	3,817
Public Safety	---	142,211	5,575	126,094	54,785	68,735	---	39,521
Streets and Highways	---	1,095,228	---	2,752	---	9,109	---	4,477
Sanitation (Refuse Collection)	16,325	---	14,081	---	---	---	---	---
Libraries	---	---	---	---	---	---	---	1,187
Parks and Recreation	80,622	313,117	200	208,171	99,686	268,270	53,254	5,675
Airport	---	---	---	7,477	---	18,496	---	60,949
Transit	---	---	---	22,117	---	---	---	---
Cemetery	---	---	---	---	---	13,025	---	---
All Other	---	3,071,346	26,857	7,525	233,337	88,001	34,749	3,149
<b>Total Fees and Service Charges</b>	96,947	4,957,236	49,456	389,819	390,556	479,442	306,547	118,775
Fines and Forfeits	41,132	140,016	24,511	9,608	93,861	27,861	38,813	36,850
Interest Earnings	74,787	2,869,093	85,733	126,491	548,841	211,138	392,052	136,830
All Other Revenues	15,505	459,963	30,119	792,584	323,976	8,108	289,120	904,106
<b>Total Revenues</b>	1,906,506	20,384,311	1,013,275	3,209,897	7,768,591	3,172,323	4,240,465	5,047,503
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	11,065,000	---	1,737,600	---	---	2,449,470	3,213,484
Other Long-term Indebtedness	---	326,562	---	1,217,313	176,000	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
Total Borrowing	---	11,391,562	---	2,954,913	176,000	---	2,449,470	3,213,484
Other Financing Sources	213,000	---	---	---	---	101,791	---	---
Transfers From Enterprise Funds	---	495,353	203,541	320,000	179,250	521,000	212,113	258,388
Transfers From Governmental Funds	---	2,439,551	200,970	506,077	1,636,426	1,110,432	142,633	677,846
<b>Total Revenues and Other Financing Sources</b>	2,119,506	34,710,777	1,417,786	6,990,887	9,760,267	4,905,546	7,044,681	9,197,221
Types of Public Service Enterprises (see page 88)	W,S	W,S,L	S	W,S,E,O	W,S,O	W,S,R,L,E	W,S	W,S,R,O



**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	LAKE ELMO	LAKEVILLE	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS
Class of City	4	2	4	4	4	4	4	4
General Government - Current Expenditures	450,208	1,153,431	165,876	266,437	1,053,486	555,798	333,244	466,642
- Capital Outlay	14,540	75,403	2,000	20,039	37,828	823	44,612	3,988
Public Safety								
Police and Ambulance - Current Expenditures	104,865	2,983,859	163,609	506,811	898,212	597,456	544,723	632,847
- Capital Outlay	---	244,782	---	511,690	66,247	---	---	2,846
Fire - Current Expenditures	113,199	488,822	26,143	77,564	243,856	107,272	199,978	137,882
- Capital Outlay	28,873	399,129	---	19,576	60,900	1,776	165,173	3,252
Other Public Safety - Current Expenditures	67,449	387,073	---	61,885	100,891	105,007	80,752	57,112
- Capital Outlay	9,434	15,747	---	---	---	7,951	---	---
Streets and Highways - Maintenance	208,201	1,536,513	59,971	319,834	622,459	416,853	198,998	476,265
- Lighting	9,332	217,175	5,074	---	29,597	19,228	37,391	84,379
- Construction	323,565	6,702,284	90,055	5,797	2,847,938	7,924	675,616	---
- Other Capital Outlay	87,938	363,198	---	189,621	96,583	---	---	5,705
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	17	---	---
Other Sanitation - Current Expenditures	46,197	23,865	18,895	---	40,460	6,447	8,992	---
Capital Outlay	---	---	---	---	8,357	---	---	---
Health - Current Expenditures	---	---	---	57,207	---	100	---	---
- Capital Outlay	---	---	---	414,451	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	---	---	---	---	78,995	---	14,525
- Capital Outlay	---	---	---	---	---	5,801	---	3,056
Parks and Recreation - Current Expenditures	83,842	982,504	31,272	483,189	444,591	480,843	196,616	180,691
- Capital Outlay	16,842	1,757,204	3,101	25,097	118,094	45,351	85,651	10,254
Housing and Economic Development - Current Expenditures	---	535,476	---	329,498	382,790	98,424	---	184,509
- Capital Outlay	---	1,795,785	---	664,679	---	57,093	407,315	254,527
Airport - Current Expenditures	---	---	---	20,220	---	42,909	---	112,089
- Capital Outlay	---	---	---	26,218	---	---	---	---
Transit - Current Expenditures	---	---	---	112,166	---	5,455	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	182,280	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	6,609	---	---	44,954	166,972	278,598	9,906	100,374
- Capital Outlay	---	---	20,190	---	---	110,802	65,585	---
Capital Outlay for Enterprise Funds	---	3,735,442	---	---	---	---	385,177	2,697,528
Debt Service - Principal	85,000	3,120,000	90,000	1,563,680	878,500	367,620	945,000	756,700
Debt Service - Interest and Fiscal Charges	13,398	2,176,183	55,010	627,236	418,727	115,191	314,377	516,720
<b>Total Current Expenditures</b>	<b>1,089,902</b>	<b>8,490,998</b>	<b>470,840</b>	<b>2,279,765</b>	<b>3,983,314</b>	<b>2,793,402</b>	<b>1,610,600</b>	<b>2,447,315</b>
<b>Total Capital Outlay</b>	<b>481,192</b>	<b>15,088,974</b>	<b>115,346</b>	<b>1,877,168</b>	<b>3,235,947</b>	<b>237,521</b>	<b>1,829,129</b>	<b>2,981,156</b>
<b>Total Debt Service</b>	<b>98,398</b>	<b>5,296,183</b>	<b>145,010</b>	<b>2,190,916</b>	<b>1,297,227</b>	<b>482,811</b>	<b>1,259,377</b>	<b>1,273,420</b>
<b>Total Expenditures</b>	<b>1,669,492</b>	<b>28,876,155</b>	<b>731,196</b>	<b>6,347,849</b>	<b>8,516,488</b>	<b>3,513,734</b>	<b>4,699,106</b>	<b>6,701,891</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	23,456	---	514,839	---	---
Transfers to Enterprise Funds	---	220,237	---	---	104,565	300,000	---	42,887
Transfers to Governmental Funds	---	2,439,551	200,970	506,077	1,636,426	1,110,432	142,633	677,846
<b>Total Expenditures and Other Financing Uses</b>	<b>1,669,492</b>	<b>31,535,943</b>	<b>932,166</b>	<b>6,877,382</b>	<b>10,257,479</b>	<b>5,439,005</b>	<b>4,841,739</b>	<b>7,422,624</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MANKATO	MAPLE GROVE	MAPLEWOOD	MARSHALL	MEDINA
Class of City	4	4	4	2	2	2	3	4
Population (1995) Estimate	2,848	4,555	6,543	31,977	44,313	33,533	12,331	3,493
Taxable Tax Capacity	907,582	1,352,655	4,490,076	17,775,936	30,706,472	30,340,801	6,359,470	5,444,424
1994 Net Tax Levy (Collectible in 1995)	150,114	406,006	828,481	4,987,331	6,714,832	5,879,565	1,751,550	772,305
Special Assessments Levy (Collectible in 1995)	45,266	104,510	231,468	1,449,625	2,590,617	883,418	339,846	395,907
<b>REVENUES</b>								
Property Taxes	144,338	347,204	926,194	4,810,388	7,826,775	6,943,216	1,757,879	824,210
Tax Increments	278,679	101,385	99,526	1,805,855	2,754,943	1,525,966	1,483,298	448,753
Franchise Taxes	931	12,700	---	15,830	---	---	45,781	---
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	749	---	---	---	---	87,060	---
Gravel and Gambling Taxes	---	---	1,309	80,625	69,730	62,647	---	---
Special Assessments	51,656	96,830	412,599	1,769,586	7,099,589	1,284,747	533,606	597,068
Licenses and Permits	15,285	40,148	214,865	428,472	1,665,262	924,187	133,911	104,785
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	---	---	29,559	---	---	14,000
All Other	---	7,515	---	625,850	17,132	3,610	2,010,385	---
<b>State Grants</b>								
Local Government Aid	525,748	927,693	144,645	4,820,855	123,941	714,231	1,395,450	---
HACA (Homestead Credit)	62,343	150,341	286,069	1,903,439	2,136,154	1,614,313	549,350	223,990
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	---	404,250	2,926,798	1,795,904	366,746	617,555	---
All Other	46,409	394,651	21,828	454,757	3,256,229	267,074	402,310	39,978
<b>County Grants</b>								
Highways	---	---	---	122,567	---	7,723	---	34,264
All Other	---	84,164	---	120,000	---	65,948	145,617	6,406
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	41,509	---	134,387	91,183	170,866	---
<b>Total Intergovernmental Revenues</b>	634,500	1,564,364	898,301	10,974,266	7,493,306	3,130,828	5,291,533	318,638
<b>Departmental Fees and Service Charges</b>								
General Government	---	32	110,738	8,436	581,252	847,730	---	70
Public Safety	50,695	31,222	67,168	43,739	162,607	654,407	351,245	22,532
Streets and Highways	9,262	187,717	---	678,384	136,147	---	---	---
Sanitation (Refuse Collection)	---	---	22,856	---	360,704	154,386	---	23,086
Libraries	---	---	---	---	---	---	11,811	---
Parks and Recreation	---	100	12,430	78,466	637,016	225,958	362,298	35,462
Airport	672	---	---	---	---	---	76,704	---
Transit	---	---	---	---	366,873	---	64,980	---
Cemetery	---	---	---	---	---	---	---	---
All Other	1,300	750	206,200	12,207	---	299,587	372,792	157,538
<b>Total Fees and Service Charges</b>	61,929	219,821	419,392	821,232	2,244,599	2,182,068	1,239,830	238,688
Fines and Forfeits	13,423	14,752	16,840	110,611	201,668	188,375	105,002	68,651
Interest Earnings	74,787	125,657	363,665	1,024,102	3,146,946	1,259,748	414,406	201,646
All Other Revenues	31,092	83,213	64,518	348,709	1,771,210	681,431	694,790	142,402
<b>Total Revenues</b>	1,306,620	2,606,823	3,417,209	22,189,676	34,274,028	18,183,213	11,787,096	2,944,841
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	1,635,000	---	1,376,851	3,119,632	18,709,897	2,118,655	200,000	---
Other Long-term Indebtedness	---	---	---	---	---	---	98,000	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	1,635,000	---	1,376,851	3,119,632	18,709,897	2,118,655	298,000	---
<b>Other Financing Sources</b>	---	---	---	---	---	---	---	---
Transfers From Enterprise Funds	56,004	361,129	69,811	696,739	528,000	111,680	1,362,406	---
Transfers From Governmental Funds	35,100	81,300	288,423	2,604,675	4,719,201	2,511,166	1,317,727	536,059
<b>Total Revenues and Other Financing Sources</b>	3,032,724	3,049,252	5,152,294	28,610,722	58,231,126	22,924,714	14,765,229	3,480,900
Types of Public Service Enterprises (see page 88)	W,S,L	W,S,R,L,H,E,O	W,S	W,S,R,O	W,S,O	W,S,O	W,S,L,H,N,E	W,S

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	LONG PRAIRIE	LIVERNE	MAHTOMEDI	MANKATO	MAPLE GROVE	MAPLEWOOD	MARSHALL	MEDINA
Class of City	4	4	4	2	2	2	3	4
General Government - Current Expenditures	184,909	325,753	518,780	1,178,730	2,826,169	2,297,194	1,035,299	448,476
- Capital Outlay	---	15,454	37,099	8,552	1,220,871	126,913	12,651	12,074
Public Safety								
Police and Ambulance - Current Expenditures	251,600	406,267	198,976	2,992,037	2,978,440	3,543,577	1,549,147	447,962
- Capital Outlay	20,594	3,877	---	19,131	135,603	65,265	54,181	56,859
Fire - Current Expenditures	47,208	96,394	126,773	1,868,571	807,940	1,103,365	369,154	141,049
- Capital Outlay	8,602	7,907	38,211	66,342	336,944	---	90,553	---
Other Public Safety - Current Expenditures	6,233	39,392	67,203	176,735	700,391	796,696	8,837	82,715
- Capital Outlay	---	---	---	15,698	61,055	14,808	---	---
Streets and Highways - Maintenance	169,250	316,943	215,883	2,699,570	2,043,029	1,282,801	1,197,962	284,863
- Lighting	62,969	32,793	30,618	176,989	---	140,717	163,389	---
- Construction	---	193,302	1,531,869	9,679,162	14,427,331	1,839,477	806,655	217,005
- Other Capital Outlay	64,310	---	69,794	41,673	183,586	41,758	204,434	118,847
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	---	31,331	---	451,288	217,996	---	28,697
Capital Outlay	---	---	---	---	600	---	---	---
Health - Current Expenditures	---	---	---	---	---	51,815	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	151,325	---	389,174	---	---	570,255	---
- Capital Outlay	---	20,379	---	---	---	---	6,225	---
Parks and Recreation - Current Expenditures	46,724	163,974	93,610	1,809,851	2,035,022	1,522,895	955,497	67,371
- Capital Outlay	16,316	24,482	168,898	202,585	1,500,286	3,656,650	217,029	7,465
Housing and Economic Development - Current Expenditures	103,419	25,000	---	307,568	---	334,500	797,372	101,343
- Capital Outlay	---	60,103	---	4,204	---	---	---	---
Airport - Current Expenditures	13,203	---	---	---	---	---	286,605	---
- Capital Outlay	5,413	---	---	---	---	---	1,705,325	---
Transit - Current Expenditures	---	---	---	---	991,183	---	149,510	---
- Capital Outlay	---	---	---	---	30,712	---	10,517	---
Unallocated Insurance	---	---	---	---	---	---	---	27,951
All Other Unallocated - Current Expenditures	597	26,925	---	855,879	1,059,652	250,466	---	6,118
- Capital Outlay	---	---	---	---	14,125	157,390	---	---
Capital Outlay for Enterprise Funds	1,380,142	---	338,200	---	10,225,469	---	---	74,491
Debt Service - Principal	175,000	380,779	280,000	3,260,000	6,105,000	3,945,000	1,123,427	705,000
Debt Service - Interest and Fiscal Charges	46,977	179,596	262,869	1,211,401	2,448,219	2,484,449	553,892	164,522
<b>Total Current Expenditures</b>	<b>886,112</b>	<b>1,584,766</b>	<b>1,283,174</b>	<b>12,455,104</b>	<b>13,893,114</b>	<b>11,542,022</b>	<b>7,083,027</b>	<b>1,636,545</b>
<b>Total Capital Outlay</b>	<b>1,495,377</b>	<b>325,504</b>	<b>2,184,071</b>	<b>10,037,347</b>	<b>28,136,582</b>	<b>5,902,261</b>	<b>3,107,570</b>	<b>486,741</b>
<b>Total Debt Service</b>	<b>221,977</b>	<b>560,375</b>	<b>542,869</b>	<b>4,471,401</b>	<b>8,553,219</b>	<b>6,429,449</b>	<b>1,677,319</b>	<b>869,522</b>
<b>Total Expenditures</b>	<b>2,603,466</b>	<b>2,470,645</b>	<b>4,010,114</b>	<b>26,963,852</b>	<b>50,582,915</b>	<b>23,873,732</b>	<b>11,867,916</b>	<b>2,992,808</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	400,000	---	---	1,787,934	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	69,677	---	102,162	---	---	---	---
Transfers to Governmental Funds	35,100	81,300	288,423	2,604,675	4,719,201	2,511,166	1,317,727	536,059
<b>Total Expenditures and Other Financing Uses</b>	<b>2,638,566</b>	<b>3,021,622</b>	<b>4,298,537</b>	<b>29,670,689</b>	<b>57,090,050</b>	<b>26,384,898</b>	<b>13,185,643</b>	<b>3,528,867</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	MELROSE	MENDOTA HEIGHTS	MINNEAPOLIS	MINNETONKA	MINNETRISTA	MONTEVIDEO	MONTICELLO	MOORHEAD
Class of City	4	4	1	2	4	4	4	2
Population (1995) Estimate	2,670	10,757	365,889	50,927	3,831	5,505	5,885	33,675
Taxable Tax Capacity	992,490	11,955,910	284,049,205	63,643,889	5,167,496	1,745,064	15,561,356	11,370,155
1994 Net Tax Levy (Collectible in 1995)	211,004	2,345,550	85,503,656	11,696,988	1,030,547	891,448	2,841,815	2,323,253
Special Assessments Levy (Collectible in 1995)	89,740	658,521	9,775,321	2,615,960	406,276	142,608	221,053	13,221
<b>REVENUES</b>								
Property Taxes	213,430	2,483,999	100,280,349	12,040,696	960,073	884,366	2,829,533	1,796,052
Tax Increments	28,502	1,266,902	52,371,217	1,097,072	---	94,972	498,065	910,572
Franchise Taxes	---	---	18,015,435	218,479	---	35,980	---	244,966
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	10,728	---	---
Gravel and Gambling Taxes	---	4,950	517,570	---	---	---	---	---
Special Assessments	164,885	800,197	9,650,161	2,367,908	841,507	108,887	453,144	1,382,783
Licenses and Permits	30,692	199,172	11,406,612	2,072,097	131,547	63,544	202,519	245,776
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	21,674,505	114,188	---	---	---	914,182
All Other	---	17,800	11,627,673	6,669	---	22,956	---	751,678
<b>State Grants</b>								
Local Government Aid	499,306	---	64,538,044	---	---	1,034,091	---	4,231,851
HACA (Homestead Credit)	114,526	468,056	30,000,060	2,112,433	274,136	319,558	311,136	939,011
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	294,388	13,100,213	1,948,605	---	236,748	77,997	872,441
All Other	33,799	123,197	22,075,911	268,655	29,763	157,605	58,306	2,566,160
<b>County Grants</b>								
Highways	---	---	---	---	---	---	6,610	279,440
All Other	---	11,000	3,295,102	---	32,908	31,558	16,257	33,318
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	2,807,907	---	---	---	---	20,765
<b>Total Intergovernmental Revenues</b>	647,631	914,441	169,119,415	4,450,550	336,807	1,802,516	470,306	10,608,846
<b>Departmental Fees and Service Charges</b>								
General Government	4,765	---	8,000,810	60,912	66,610	43,624	137,734	174,593
Public Safety	168,361	183,731	2,102,971	---	---	29,089	61,237	82,945
Streets and Highways	14,600	---	3,054,192	---	3,023	22,082	678,509	720,283
Sanitation (Refuse Collection)	---	---	---	---	---	---	25,709	---
Libraries	---	---	302,014	---	---	---	1,641	---
Parks and Recreation	2,475	56,765	982,022	830,616	---	62,572	325	133,486
Airport	---	---	---	---	---	17,105	---	---
Transit	---	---	---	---	---	21,067	---	159,316
Cemetery	---	---	---	---	---	22,512	---	---
All Other	897	209,539	17,766,730	410,756	---	80,816	309,771	399,884
<b>Total Fees and Service Charges</b>	191,098	450,035	32,208,739	1,302,284	69,633	298,867	1,214,926	1,670,507
Fines and Forfeits	4,704	42,896	6,548,924	354,427	51,039	9,572	205	253,617
Interest Earnings	187,317	511,375	20,524,009	3,512,927	144,697	199,867	530,675	1,315,152
All Other Revenues	396,968	80,121	16,740,549	615,509	268,782	88,684	327,778	1,165,919
<b>Total Revenues</b>	1,865,227	6,754,088	437,382,980	28,031,949	2,804,085	3,597,983	6,527,151	19,594,190
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	2,170,000	125,282,812	---	249,968	544,307	3,858,880	4,081,271
Other Long-term Indebtedness	---	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	2,170,000	125,282,812	---	249,968	544,307	3,858,880	4,081,271
<b>Other Financing Sources</b>								
Transfers From Enterprise Funds	288,863	---	19,681,975	334,700	2,000	90,000	432,296	3,470,683
Transfers From Governmental Funds	517,894	1,131,758	100,869,239	5,331,717	32,732	111,123	581,045	1,177,812
<b>Total Revenues and Other Financing Sources</b>	2,671,984	10,055,846	683,217,006	33,698,366	3,088,785	4,343,413	11,399,372	28,323,956
Types of Public Service Enterprises (see page 88)	W,S,H,N,E,O	S,O	W,S,R,O	W,S,O	W,S,O	W,S,R,L,O	W,S,L,O	W,S,R,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	MELROSE	MENDOTA HEIGHTS	MINNEAPOLIS	MINNETONKA	MINNETRISTA	MONTEVIDEO	MONTICELLO	MOORHEAD
Class of City	4	4	1	2	4	4	4	2
General Government - Current Expenditures	311,078	770,299	43,101,174	3,716,980	390,327	429,412	719,856	2,853,819
- Capital Outlay	8,268	26,705	8,866,253	266,084	77,942	1,321	230	18,266
Public Safety								
Police and Ambulance - Current Expenditures	338,478	1,203,775	71,831,073	4,465,369	442,755	463,583	293,632	3,445,240
- Capital Outlay	28,784	51,029	458,275	334,324	---	29,466	---	69,978
Fire - Current Expenditures	51,364	201,735	38,020,616	762,112	101,066	51,613	137,181	1,640,552
- Capital Outlay	11,326	27,837	688,922	262,921	---	39,756	162,322	57,650
Other Public Safety - Current Expenditures	17,245	135,807	15,651,571	702,764	98,518	98,164	38,945	174,182
- Capital Outlay	---	---	86,178	1,401	---	---	---	824
Streets and Highways - Maintenance	178,018	399,993	28,993,468	1,643,601	399,307	369,465	485,212	2,103,466
- Lighting	12,724	7,295	5,238,019	194,182	2,934	73,365	58,406	210,610
- Construction	10,499	2,863,064	21,366,879	1,813,879	152,501	850,503	1,847,154	1,724,289
- Other Capital Outlay	10,719	83,349	15,217,136	265,005	---	50,339	441,027	9,256
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	273,922	---
Other Sanitation - Current Expenditures	13,784	12,345	---	---	34,465	1,985	13,240	---
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	161	---	13,752,326	118,871	---	200	---	---
- Capital Outlay	---	---	280,515	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	---	15,643,915	---	---	46,954	20,753	502,918
- Capital Outlay	---	---	1,269,567	---	---	---	4,345	8,983
Parks and Recreation - Current Expenditures	29,176	353,849	36,731,506	1,863,463	4,066	335,808	208,527	1,194,778
- Capital Outlay	9,960	137,272	7,720,532	2,648,972	---	21,181	154,075	422,290
Housing and Economic Development - Current Expenditures	162,138	---	20,704,288	---	---	61,975	220,848	2,107,322
- Capital Outlay	25,297	---	106,753,716	67,053	---	---	---	806,277
Airport - Current Expenditures	---	---	---	---	---	32,878	---	---
- Capital Outlay	---	---	---	---	---	27,754	---	---
Transit - Current Expenditures	---	---	---	---	---	87,807	---	837,071
- Capital Outlay	---	---	---	---	---	43,002	---	54,919
Unallocated Insurance	---	---	---	100,000	19,517	113,668	57,776	---
All Other Unallocated - Current Expenditures	4,296	---	3,934,038	430,088	7,545	81,390	28,190	318,729
- Capital Outlay	236,182	---	4,032,352	---	---	1,754	---	13,182
Capital Outlay for Enterprise Funds	---	355,000	8,209,687	4,042,692	1,463,277	---	2,211,438	152,987
Debt Service - Principal	115,000	1,232,740	133,903,809	6,270,000	535,000	369,670	925,000	1,960,000
Debt Service - Interest and Fiscal Charges	145,924	784,671	29,968,947	1,138,411	259,305	308,237	484,284	2,140,939
<b>Total Current Expenditures</b>	<b>1,118,462</b>	<b>3,085,098</b>	<b>293,601,994</b>	<b>13,997,430</b>	<b>1,500,500</b>	<b>2,248,267</b>	<b>2,556,488</b>	<b>15,388,687</b>
<b>Total Capital Outlay</b>	<b>341,035</b>	<b>3,544,256</b>	<b>174,950,012</b>	<b>9,702,331</b>	<b>1,693,720</b>	<b>1,065,076</b>	<b>4,820,591</b>	<b>3,338,901</b>
<b>Total Debt Service</b>	<b>260,924</b>	<b>2,017,411</b>	<b>163,872,756</b>	<b>7,408,411</b>	<b>794,305</b>	<b>677,907</b>	<b>1,409,284</b>	<b>4,100,939</b>
<b>Total Expenditures</b>	<b>1,720,421</b>	<b>8,646,765</b>	<b>632,424,762</b>	<b>31,108,172</b>	<b>3,988,525</b>	<b>3,991,250</b>	<b>8,786,363</b>	<b>22,828,527</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	22,225,658	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	38,112	11,079,617	---	125,000	---	---	810,534
Transfers to Governmental Funds	517,894	1,131,758	100,869,239	5,331,717	32,732	111,123	581,045	1,177,812
<b>Total Expenditures and Other Financing Uses</b>	<b>2,238,315</b>	<b>9,816,635</b>	<b>766,599,276</b>	<b>36,439,889</b>	<b>4,146,257</b>	<b>4,102,373</b>	<b>9,367,408</b>	<b>24,816,873</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	MORA	MORRIS	MOUND	MOUNDS VIEW	MOUNTAIN IRON	NEW BRIGHTON	NEW HOPE	NEW PRAGUE
Class of City	4	4	4	3	4	2	2	4
Population (1995) Estimate	2,985	5,627	9,584	12,561	3,333	22,538	21,646	4,001
Taxable Tax Capacity	1,364,302	1,484,300	6,319,793	6,133,999	1,309,482	15,086,660	15,627,549	1,641,708
1994 Net Tax Levy (Collectible in 1995)	205,136	514,593	1,117,516	1,165,347	474,319	2,236,856	3,012,138	849,995
Special Assessments Levy (Collectible in 1995)	20,791	99,694	330,903	59,960	15,889	408,216	633,816	50,024
<b>REVENUES</b>								
Property Taxes	212,671	537,488	1,279,692	1,607,687	497,524	2,582,100	3,629,295	800,691
Tax Increments	160,163	82,505	250,454	2,148,985	109,034	2,204,756	1,737,132	90,356
Franchise Taxes	---	---	41,206	277,800	15,939	79,084	---	9,269
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	543	---	---
Special Assessments	24,670	110,317	318,243	29,493	37,099	686,660	688,686	70,701
Licenses and Permits	22,603	40,864	173,129	127,973	34,694	375,270	202,889	56,797
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	---	12,300	---	---	11,798	203,831	---
All Other	---	---	17,561	11,001	---	21,175	4,764	---
State Grants								
Local Government Aid	406,659	1,020,118	300,595	614,547	207,530	716,495	1,003,646	471,102
HACA (Homestead Credit)	75,923	292,002	490,439	385,461	188,683	837,829	940,234	297,429
Taconite Relief and Aids	---	---	---	---	685,169	---	---	---
Highways	---	159,375	102,183	257,517	---	710,379	1,451,538	---
All Other	629,337	353,823	57,098	90,458	12,551	186,212	279,982	55,219
County Grants								
Highways	---	---	---	2,794	---	---	9,400	---
All Other	---	---	---	24,446	---	45,511	23,110	672
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	13,892	---	8,605	---	355,076	24,839	572,161	---
Total Intergovernmental Revenues	1,125,811	1,825,318	988,781	1,386,224	1,449,009	2,554,238	4,488,666	824,422
<b>Departmental Fees and Service Charges</b>								
General Government	4,372	14,143	7,494	185,996	---	110,612	322,932	510
Public Safety	73,992	24,330	143,367	---	---	17,598	119,644	8,701
Streets and Highways	3,672	---	---	---	---	3,018	---	5,118
Sanitation (Refuse Collection)	---	229,437	---	---	---	121,783	131,476	---
Libraries	---	2,977	---	---	---	---	---	---
Parks and Recreation	27,699	---	---	178,564	---	614,680	351,503	75,639
Airport	---	18,005	---	---	---	---	---	---
Transit	---	41,667	---	---	---	---	---	---
Cemetery	11,570	---	2,795	---	---	---	---	---
All Other	8,866	37,560	---	113,081	---	783,192	25,774	33,709
Total Fees and Service Charges	130,171	368,119	153,656	477,641	---	1,650,883	951,329	123,677
Fines and Forfeits	36,649	30,268	71,090	48,878	5,179	51,734	160,188	15,109
Interest Earnings	97,862	123,771	342,254	671,570	41,316	3,686,902	907,830	34,352
All Other Revenues	144,686	122,068	265,023	83,348	159,188	11,720,429	596,812	83,418
<b>Total Revenues</b>	1,955,286	3,240,718	3,883,528	6,859,599	2,348,982	25,592,599	13,362,827	2,108,792
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	---	699,736	---	---	---	---	4,500,093	---
Other Long-term Indebtedness	---	395,000	---	---	---	---	1,194,720	45,422
Short-term Indebtedness	---	---	---	---	---	218,900	---	---
Total Borrowing	---	1,094,736	---	---	---	218,900	5,694,813	45,422
Other Financing Sources	7,750	---	---	---	---	765,866	---	6,186
Transfers From Enterprise Funds	460,700	78,263	182,060	---	---	171,800	29,105	18,500
Transfers From Governmental Funds	109,670	135,505	155,890	2,329,267	392,796	1,750,750	2,333,554	59,866
Total Revenues and Other Financing Sources	2,533,406	4,549,222	4,221,478	9,188,866	2,741,778	28,499,915	21,420,299	2,238,766
Types of Public Service Enterprises (see page 88)	W,S,L,E	W,S,L	W,S,L,O	W,S,O	W,S,R,E	W,S,O	W,S,O	W,S,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	MORA	MORRIS	MOUND	MOUNDS VIEW	MOUNTAIN IRON	NEW BRIGHTON	NEW HOPE	NEW PRAGUE
Class of City	4	4	4	3	4	2	2	4
General Government - Current Expenditures	176,964	359,693	634,257	1,127,717	420,520	1,530,305	1,072,818	316,817
- Capital Outlay	---	1,220	76,411	56,671	19,031	544,353	130,309	51,592
Public Safety								
Police and Ambulance - Current Expenditures	300,766	502,001	817,883	1,052,218	340,284	1,585,841	2,550,128	442,760
- Capital Outlay	28,877	27,759	48,070	46,801	---	11,459	94,560	22,835
Fire - Current Expenditures	47,730	77,311	246,756	157,918	40,652	297,260	512,994	60,785
- Capital Outlay	4,392	352,448	218,131	---	10,000	---	280,900	5,224
Other Public Safety - Current Expenditures	51,195	49,108	167,239	34,042	10,236	7,320	259,783	24,989
- Capital Outlay	---	2,078	---	---	---	---	---	---
Streets and Highways - Maintenance	152,215	322,303	417,575	301,091	470,788	602,730	674,557	346,390
- Lighting	20,102	50,300	---	49,939	---	---	71,449	32,944
- Construction	148,223	161,765	57,895	194,415	126,048	1,657,060	4,304,957	71,506
- Other Capital Outlay	43,642	46,327	204,819	9,907	179,198	183,501	336,635	---
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	220,372	---	---	---	---	41,725	---
Other Sanitation - Current Expenditures	---	---	---	21,444	---	143,559	130,777	---
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	142,903	---	---	86,777	---	---	20,536
- Capital Outlay	---	69,005	---	---	---	---	---	100
Parks and Recreation - Current Expenditures	75,547	135,837	249,102	685,778	136,857	1,368,168	1,156,551	147,930
- Capital Outlay	7,669	16,051	50,189	129,617	90,249	300,470	417,883	5,218
Housing and Economic Development - Current Expenditures	417,969	143,327	12,300	93,115	443,436	492,435	664,450	---
- Capital Outlay	---	49,000	---	580	---	1,261,314	968,480	---
Airport - Current Expenditures	36,272	38,160	---	---	---	---	---	---
- Capital Outlay	132,521	22,829	---	---	---	---	---	---
Transit - Current Expenditures	---	163,827	---	---	---	---	---	---
- Capital Outlay	---	39,122	---	---	---	---	---	---
Unallocated Insurance	49,642	---	---	---	45,265	---	84,698	---
All Other Unallocated - Current Expenditures	71,523	44,493	3,934	---	20,309	---	173,223	9,389
- Capital Outlay	2,963	125,727	---	---	51,345	---	---	---
Capital Outlay for Enterprise Funds	---	292,729	---	---	125,668	11,908,712	197,937	---
Debt Service - Principal	242,200	252,500	520,000	568,215	25,000	2,813,900	2,045,000	282,817
Debt Service - Interest and Fiscal Charges	187,081	149,560	242,845	1,316,811	68,662	1,539,962	794,215	150,641
<b>Total Current Expenditures</b>	<b>1,399,925</b>	<b>2,249,635</b>	<b>2,549,046</b>	<b>3,523,262</b>	<b>2,015,124</b>	<b>6,027,618</b>	<b>7,393,153</b>	<b>1,402,540</b>
<b>Total Capital Outlay</b>	<b>368,287</b>	<b>1,206,060</b>	<b>655,515</b>	<b>437,991</b>	<b>601,539</b>	<b>15,866,869</b>	<b>6,731,661</b>	<b>156,475</b>
<b>Total Debt Service</b>	<b>429,281</b>	<b>402,060</b>	<b>762,845</b>	<b>1,885,026</b>	<b>93,662</b>	<b>4,353,862</b>	<b>2,839,215</b>	<b>433,458</b>
<b>Total Expenditures</b>	<b>2,197,493</b>	<b>3,857,755</b>	<b>3,967,406</b>	<b>5,846,279</b>	<b>2,710,325</b>	<b>26,248,349</b>	<b>16,964,029</b>	<b>1,992,473</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	82,261
Transfers to Enterprise Funds	218,000	---	---	301,193	---	---	35,571	---
Transfers to Governmental Funds	109,670	135,505	155,890	2,329,267	392,796	1,750,750	2,333,554	59,866
<b>Total Expenditures and Other Financing Uses</b>	<b>2,525,163</b>	<b>3,993,260</b>	<b>4,123,296</b>	<b>8,476,739</b>	<b>3,103,121</b>	<b>27,999,099</b>	<b>19,333,154</b>	<b>2,134,600</b>

**TABLE 6  
CLASSIFICATION OF REVENUES - - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	NEW ULM	NEWPORT	NORTH BRANCH	NORTH MANKATO	NORTH OAKS	NORTH ST. PAUL	NORTHFIELD	OAK GROVE
Class of City	3	4	4	3	4	3	3	4
Population (1995) Estimate	13,628	3,702	5,354	11,340	3,675	12,813	15,667	6,097
Taxable Tax Capacity	5,060,083	2,822,160	829,991	5,537,904	6,526,896	6,854,262	6,400,436	3,170,248
1994 Net Tax Levy (Collectible in 1995)	1,635,268	824,326	239,877	1,418,534	581,001	794,615	2,039,191	971,699
Special Assessments Levy (Collectible in 1995)	340,969	87,925	84,955	368,466	41,993	254,301	254,301	164,510
<b>REVENUES</b>								
Property Taxes	1,735,913	904,213	440,316	1,425,181	588,857	1,025,226	2,075,183	1,288,611
Tax Increments	555,838	593,796	612,287	383,249	---	130,151	638,506	---
Franchise Taxes	58,163	---	---	7,171	14,269	---	83,705	19,424
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	69,461	---	---	38,356	---	---	56,543	---
Gravel and Gambling Taxes	---	---	---	14,913	198	---	---	---
Special Assessments	493,169	97,241	584,715	472,443	41,570	290,325	2,507,735	278,875
Licenses and Permits	117,820	44,176	141,376	141,764	116,633	146,949	322,005	107,593
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	---	---	595,949	---	---	---	---
All Other	307,552	---	---	41,218	---	---	25,770	---
State Grants								
Local Government Aid	2,503,200	171,864	196,851	1,522,471	---	714,147	1,441,558	12,774
HACA (Homestead Credit)	699,318	258,013	183,125	622,807	96,687	273,694	735,094	124,201
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	21,195	---	---	961,288	---	64,939	625,323	530,203
All Other	940,584	62,808	141,423	51,353	25,000	95,871	204,719	12,826
County Grants								
Highways	---	---	---	---	2,468	28,946	24,340	---
All Other	9,400	---	---	---	---	---	---	40,464
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	9,551	---	---	---	7,333	---	20,000	---
Total Intergovernmental Revenues	4,490,800	492,685	521,399	3,795,086	131,488	1,177,597	3,076,804	720,468
<b>Departmental Fees and Service Charges</b>								
General Government	5,960	7,288	21,246	38,932	---	3,987	72,035	8,645
Public Safety	11,757	---	133,585	6,661	---	---	12,296	---
Streets and Highways	3,843	---	---	17,670	---	9,808	75,595	---
Sanitation (Refuse Collection)	---	---	---	575	---	---	---	14,871
Libraries	3,461	---	---	---	---	---	73,433	---
Parks and Recreation	283,508	---	11,298	57,594	---	153,000	---	66,895
Airport	34,844	---	---	1,379	---	---	---	---
Transit	---	---	---	---	---	---	29,047	---
Cemetery	17,800	---	---	---	---	---	---	---
All Other	633,721	---	20,661	347,385	58,993	250,000	---	8,766
Total Fees and Service Charges	994,894	7,288	186,790	470,196	58,993	416,795	262,406	99,177
Fines and Forfeits	62,845	28,739	2,640	34,295	15,425	49,336	70,251	10,107
Interest Earnings	574,323	73,678	131,626	272,192	26,406	162,190	591,586	74,067
All Other Revenues	273,186	65,082	251,399	525,621	42,991	173,858	568,610	33,975
<b>Total Revenues</b>	9,426,412	2,306,898	2,872,548	7,580,467	1,036,830	3,572,427	10,253,334	2,632,297
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	3,678,468	---	---	2,946,230	---	---	861,300	591,100
Other Long-term Indebtedness	---	130,427	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
Total Borrowing	3,678,468	130,427	---	2,946,230	---	---	861,300	591,100
Other Financing Sources	13,390	---	---	---	---	---	---	---
Transfers From Enterprise Funds	1,133,925	---	---	102,302	---	---	1,436,748	---
Transfers From Governmental Funds	544,238	862,523	22,788	497,349	---	212,983	1,889,760	551,399
<b>Total Revenues and Other Financing Sources</b>	14,796,433	3,299,848	2,895,336	11,126,348	1,036,830	3,785,410	14,441,142	3,774,796
Types of Public Service Enterprises (see page 88)	W,S,E,O	W,S	W,S,L,E,O	W,S,R,O	---	W,S,E,O	W,S,R,L,H,N,O	---



**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	NEW ULM	NEWPORT	NORTH BRANCH	NORTH MANKATO	NORTH OAKS	NORTH ST. PAUL	NORTHFIELD	OAK GROVE
Class of City	3	4	4	3	4	3	3	4
General Government - Current Expenditures	1,327,526	397,391	356,495	667,611	315,256	347,868	1,059,171	455,277
- Capital Outlay	25,777	17,988	65,046	38,944	---	4,048	95,500	27,061
Public Safety								
Police and Ambulance - Current Expenditures	1,101,006	528,897	262,190	674,782	255,131	1,088,197	1,261,214	---
- Capital Outlay	45,670	36,484	---	27,974	---	21,136	48,378	---
Fire - Current Expenditures	174,344	85,289	70,607	105,494	74,300	162,542	187,819	106,411
- Capital Outlay	10,366	10,332	2,005	10,257	---	32,354	---	299,741
Other Public Safety - Current Expenditures	---	7,296	108,958	114,868	2,345	67,870	146,884	67,701
- Capital Outlay	---	---	---	---	---	2,075	---	---
Streets and Highways - Maintenance	934,348	218,692	260,998	848,438	11,962	464,594	663,865	357,922
- Lighting	72,276	27,963	3,158	126,559	3,103	27,000	126,014	---
- Construction	1,995,979	191,824	270,110	4,312,621	---	120,807	3,187,565	783,092
- Other Capital Outlay	3,585	14,954	33,920	74,355	---	23,185	---	116,103
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	7,064	---	---	27,852	14,361	---	16,605
Capital Outlay	---	---	---	---	---	3,573	---	6,108
Health - Current Expenditures	---	---	---	---	---	---	5,500	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	453,816	---	14,608	144,758	---	---	457,197	---
- Capital Outlay	15,115	---	---	---	---	---	23,893	---
Parks and Recreation - Current Expenditures	979,825	119,611	83,725	584,322	10,666	494,012	507,383	26,566
- Capital Outlay	818,142	---	---	29,704	5,011	92,228	245,641	54,008
Housing and Economic Development - Current Expenditures	683,720	---	33,901	28,493	---	---	368,000	---
- Capital Outlay	16,680	150,309	---	140,469	---	25,928	257,257	---
Airport - Current Expenditures	81,995	---	---	---	---	---	---	---
- Capital Outlay	1,122,352	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	38,290	---	---	129,695	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	11,955	35,000	84,442	---
All Other Unallocated - Current Expenditures	243,856	9,430	255,940	122,108	140,220	7,843	67,151	---
- Capital Outlay	27,569	2,516	27,028	3,393	---	---	195,400	26,495
Capital Outlay for Enterprise Funds	245,664	---	---	---	---	---	118,685	---
Debt Service - Principal	1,631,113	223,607	416,747	1,545,000	---	380,000	1,922,135	218,004
Debt Service - Interest and Fiscal Charges	940,423	332,889	316,160	712,994	---	172,279	662,701	93,455
<b>Total Current Expenditures</b>	<b>6,052,712</b>	<b>1,401,633</b>	<b>1,450,580</b>	<b>3,455,723</b>	<b>852,790</b>	<b>2,709,287</b>	<b>5,064,335</b>	<b>1,030,482</b>
<b>Total Capital Outlay</b>	<b>4,326,899</b>	<b>424,407</b>	<b>398,109</b>	<b>4,637,717</b>	<b>5,011</b>	<b>325,334</b>	<b>4,172,319</b>	<b>1,312,608</b>
<b>Total Debt Service</b>	<b>2,571,536</b>	<b>556,496</b>	<b>732,907</b>	<b>2,257,994</b>	<b>---</b>	<b>552,279</b>	<b>2,584,836</b>	<b>311,459</b>
<b>Total Expenditures</b>	<b>12,951,147</b>	<b>2,382,536</b>	<b>2,581,596</b>	<b>10,351,434</b>	<b>857,801</b>	<b>3,586,900</b>	<b>11,821,490</b>	<b>2,654,549</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	19,539	---	---	314,192	---
Transfers to Governmental Funds	544,238	862,523	22,788	497,349	---	212,983	1,889,760	551,399
<b>Total Expenditures and Other Financing Uses</b>	<b>13,495,385</b>	<b>3,245,059</b>	<b>2,604,384</b>	<b>10,868,322</b>	<b>857,801</b>	<b>3,799,883</b>	<b>14,025,442</b>	<b>3,205,948</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	OAK PARK HEIGHTS	OAKDALE	OLIVIA	ORONO	OSSEO	OTSEGO	OWATONNA	PARK RAPIDS
Class of City	4	3	4	4	4	4	3	4
Population (1995) Estimate	3,776	23,835	2,630	7,476	2,572	6,116	20,433	2,989
Taxable Tax Capacity	5,769,704	12,108,290	796,476	12,911,569	1,947,264	1,867,765	9,807,604	1,735,813
1994 Net Tax Levy (Collectible in 1995)	1,298,710	2,240,631	307,281	1,974,652	451,765	643,613	2,325,482	364,060
Special Assessments Levy (Collectible in 1995)	45,500	461,547	66,711	278,905	457,205	113,229	---	135,920
<b>REVENUES</b>								
Property Taxes	1,378,517	2,883,623	201,281	1,933,371	539,820	647,186	2,335,956	362,844
Tax Increments	154,306	1,022,903	114,260	---	165,501	---	991,025	16,774
Franchise Taxes	---	20,522	5,227	---	---	5,727	102,278	14,745
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	5,104	---	---	---	81,410	1,908
Gravel and Gambling Taxes	3,052	3,440	---	---	---	---	---	---
Special Assessments	216,339	977,752	56,720	189,545	533,559	12,326	1,174,110	1,544,820
Licenses and Permits	117,511	519,544	4,918	202,195	30,625	49,260	254,605	33,546
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	---	---	54,777	---	---	507,697
All Other	---	31,930	---	4,287	7,114	---	2,157,497	1,071,352
<b>State Grants</b>								
Local Government Aid	---	617,641	551,220	---	53,341	63,070	2,802,007	449,565
HACA (Homestead Credit)	77,980	980,463	72,167	305,975	135,957	152,332	1,189,142	77,666
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	467,719	---	422,577	---	220,751	1,671,624	780
All Other	278,245	151,444	30,699	106,437	25,972	98,498	426,369	760,827
<b>County Grants</b>								
Highways	---	---	---	---	46,360	---	30,162	6,413
All Other	16,568	104,243	---	17,314	---	---	200,397	---
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	---	---	---	---	---	---
<b>Total Intergovernmental Revenues</b>	372,793	2,353,440	654,086	856,590	323,521	534,651	8,477,198	2,874,300
<b>Departmental Fees and Service Charges</b>								
General Government	131,853	628,906	14,792	215,964	---	23,553	45,699	3,719
Public Safety	---	1,288	13,777	641,621	---	73,195	69,172	63,534
Streets and Highways	---	---	3,307	9,600	---	24,362	153,737	3,573
Sanitation (Refuse Collection)	110,021	9,282	---	60,936	---	7,004	3,129	---
Libraries	---	---	---	---	---	---	---	---
Parks and Recreation	153,104	236,677	---	24,322	---	5,750	909,140	---
Airport	---	---	---	---	---	---	---	24,783
Transit	---	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---	---
All Other	269,212	491,982	---	---	---	---	131,673	---
<b>Total Fees and Service Charges</b>	664,190	1,368,135	31,876	952,443	---	133,864	1,312,550	95,609
<b>Fines and Forfeits</b>	49,020	145,941	15,668	80,610	47,449	---	161,045	43,728
<b>Interest Earnings</b>	279,842	1,198,883	21,331	351,013	135,519	28,690	1,023,402	130,890
<b>All Other Revenues</b>	1,005,383	233,616	121,669	181,582	176,623	318,949	1,055,078	69,882
<b>Total Revenues</b>	4,240,953	10,727,799	1,232,140	4,747,349	1,952,617	1,730,653	16,968,657	5,189,046
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	1,125,780	5,751,393	---	357,899	2,153,063	---	---	8,960,888
Other Long-term Indebtedness	---	283,150	---	---	---	---	---	93,000
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	1,125,780	6,034,543	---	357,899	2,153,063	---	---	9,053,888
<b>Other Financing Sources</b>								
Transfers From Enterprise Funds	98,324	352,555	275,100	---	---	---	821,360	25,000
Transfers From Governmental Funds	851,654	3,849,836	---	207,900	57,000	98,097	4,544,101	41,505
<b>Total Revenues and Other Financing Sources</b>	6,316,711	20,964,733	1,507,240	5,313,148	4,162,680	1,828,750	22,334,118	14,324,770
Types of Public Service Enterprises (see page 88)	W,S	W,S,O	W,S,L,E,O	W,S,O	W,S,R	W	W,S,E,O	W,S,L

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	OAK PARK HEIGHTS	OAKDALE	OLIVIA	ORONO	OSSEO	OTSEGO	OWATONNA	PARK RAPIDS
Class of City	4	3	4	4	4	4	3	4
General Government - Current Expenditures	398,640	1,537,854	211,857	777,448	211,104	534,112	778,253	267,212
- Capital Outlay	27,734	500,746	13,123	72,858	3,258	1,450	285,019	9,234
Public Safety								
Police and Ambulance - Current Expenditures	608,741	1,808,410	213,744	1,205,171	234,411	93,440	1,860,136	299,579
- Capital Outlay	35,776	39,218	2,681	30,780	---	---	468,909	20,190
Fire - Current Expenditures	45,704	328,629	54,517	186,479	59,491	56,296	596,977	82,120
- Capital Outlay	---	---	147,952	---	---	---	534,264	191,278
Other Public Safety - Current Expenditures	69,667	216,305	2,321	301,768	13,993	22,374	242,276	12,256
- Capital Outlay	14,668	545	---	2,563	---	---	---	---
Streets and Highways - Maintenance	45,394	540,662	219,448	410,244	38,177	217,280	1,648,412	184,046
- Lighting	40,606	---	11,122	13,367	33,675	---	---	41,090
- Construction	2,335,303	5,703,062	41,633	723,960	577,525	419,696	3,492,613	116,590
- Other Capital Outlay	---	783	99,813	13,981	4,000	6,653	199,998	26,934
Sanitation								
Refuse Collection & Disposal - Current Expenditures	334,053	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	10,343	---	---	70,682	---	30,754	160,573	27
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	---	51,233	---	---	---	733,026	33,726
- Capital Outlay	---	---	35,476	---	---	---	22,185	43,111
Parks and Recreation - Current Expenditures	178,567	530,432	88,925	51,098	51,993	55,696	1,789,210	24,052
- Capital Outlay	10,467	2,174,663	25,772	96,930	---	72,348	367,140	5,600
Housing and Economic Development - Current Expenditures	---	157,557	---	---	49,366	2,792	615,474	31,290
- Capital Outlay	---	425	---	---	---	---	570,920	12,248,730
Airport - Current Expenditures	---	---	15,681	---	---	---	44,019	59,530
- Capital Outlay	---	---	171,692	---	---	---	2,760,683	214,535
Transit - Current Expenditures	---	13,261	2,175	---	---	---	---	10,200
- Capital Outlay	---	---	---	---	---	---	150	---
Unallocated Insurance	---	---	---	---	---	---	350,797	25,343
All Other Unallocated - Current Expenditures	---	320,661	---	148,328	49,416	---	177,239	---
- Capital Outlay	18,633	2,767	---	---	2,203	---	15,147	---
Capital Outlay for Enterprise Funds	353,826	---	---	8,729	---	---	---	187,628
Debt Service - Principal	1,160,000	4,878,609	237,564	340,000	235,000	50,000	1,300,000	221,029
Debt Service - Interest and Fiscal Charges	152,881	1,420,563	183,253	357,528	491,221	24,596	361,826	148,188
<b>Total Current Expenditures</b>	<b>1,731,715</b>	<b>5,453,771</b>	<b>871,023</b>	<b>3,164,585</b>	<b>741,626</b>	<b>1,012,744</b>	<b>8,996,392</b>	<b>1,070,471</b>
<b>Total Capital Outlay</b>	<b>2,796,407</b>	<b>8,422,209</b>	<b>538,142</b>	<b>949,801</b>	<b>586,986</b>	<b>500,147</b>	<b>8,717,028</b>	<b>13,063,830</b>
<b>Total Debt Service</b>	<b>1,312,881</b>	<b>6,299,172</b>	<b>420,817</b>	<b>697,528</b>	<b>726,221</b>	<b>74,596</b>	<b>1,661,826</b>	<b>369,217</b>
<b>Total Expenditures</b>	<b>5,841,003</b>	<b>20,175,152</b>	<b>1,829,982</b>	<b>4,811,914</b>	<b>2,054,833</b>	<b>1,587,487</b>	<b>19,375,246</b>	<b>14,503,518</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	360,000	1,440,000	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---	---
Transfers to Governmental Funds	851,654	3,849,836	---	207,900	57,000	98,097	4,544,101	41,505
<b>Total Expenditures and Other Financing Uses</b>	<b>6,692,657</b>	<b>24,024,988</b>	<b>1,829,982</b>	<b>5,379,814</b>	<b>3,551,833</b>	<b>1,685,584</b>	<b>23,919,347</b>	<b>14,545,023</b>

**TABLE 6  
CLASSIFICATION OF REVENUES - - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	PINE CITY	PIPESTONE	PLAINVIEW	PLYMOUTH	PRINCETON	PRIOR LAKE	PROCTOR	RAMSEY
Class of City	4	4	4	2	4	3	4	3
Population (1995) Estimate	2,763	4,553	2,883	58,960	3,819	13,129	3,017	15,805
Taxable Tax Capacity	1,391,052	1,239,820	1,012,841	62,177,310	1,834,494	8,120,281	855,261	7,570,985
1994 Net Tax Levy (Collectible in 1995)	338,582	445,641	437,882	8,908,738	691,328	2,573,477	315,944	1,181,623
Special Assessments Levy (Collectible in 1995)	20,910	41,460	116,447	2,935,488	113,677	582,400	45,947	325,162
<b>REVENUES</b>								
Property Taxes	305,345	451,939	450,295	9,719,285	679,542	3,105,325	291,129	1,535,664
Tax Increments	126,213	334,498	146,092	5,733,394	340,238	42,828	27,292	1,177,406
Franchise Taxes	5,132	19,043	8,109	---	---	46,758	7,910	---
Sales Taxes	---	19,747	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---	---
Special Assessments	13,734	32,876	158,303	4,501,344	48,151	1,121,320	87,926	488,720
Licenses and Permits	39,653	24,453	6,828	1,707,464	49,505	367,182	25,786	303,235
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	---	1,267,002	---	---	229,452	36,685
All Other	---	22,141	---	33,364	---	---	5,204	13,953
<b>State Grants</b>								
Local Government Aid	346,868	799,536	340,472	---	362,885	27,233	411,331	302,069
HACA (Homestead Credit)	105,465	218,255	137,186	1,903,297	191,723	847,140	206,595	522,438
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	---	---	2,462,167	---	925,198	---	252,412
All Other	22,219	141,500	88,732	1,623,594	179,854	139,159	24,621	70,687
<b>County Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	---	---	---	---	---	---	3,116
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	6,000	---	---	---	333,802	5,679	---
<b>Total Intergovernmental Revenues</b>	474,552	1,187,432	566,390	7,289,424	734,462	2,272,532	882,882	1,201,360
<b>Departmental Fees and Service Charges</b>								
General Government	---	---	17	865,148	2,565	310,328	13,059	156,488
Public Safety	91,086	14,508	99,741	65,967	53,841	120,794	15,181	59,829
Streets and Highways	1,244	2,446	1,340	---	9,970	---	908	117,336
Sanitation (Refuse Collection)	---	---	---	---	1,260	---	---	---
Libraries	---	---	---	---	---	---	---	---
Parks and Recreation	1,388	175,330	47,257	1,161,665	12,826	345,408	6,775	107,791
Airport	---	23,855	---	---	---	---	---	---
Transit	---	11,008	---	---	---	---	---	---
Cemetery	9,937	25,445	9,114	---	33,915	---	---	---
All Other	---	7,349	873	---	5,600	---	---	16,932
<b>Total Fees and Service Charges</b>	103,655	259,941	158,342	2,092,780	119,977	776,530	35,923	458,376
Fines and Forfeits	6,738	25,506	6,177	578,753	30,063	70,602	23,198	48,345
Interest Earnings	99,083	101,089	129,536	4,052,112	157,180	457,009	36,392	850,253
All Other Revenues	137,801	64,813	103,444	1,994,323	273,839	1,788,690	20,625	432,580
<b>Total Revenues</b>	1,311,906	2,521,337	1,733,516	37,668,879	2,432,957	10,048,776	1,439,063	6,495,939
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	1,330,000	365,000	---	9,900,000	---	3,107,690	455,890	2,584,566
Other Long-term Indebtedness	---	---	---	---	---	400,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	1,330,000	365,000	---	9,900,000	---	3,507,690	455,890	2,584,566
Other Financing Sources	---	4,820	---	---	---	---	4,800	---
Transfers From Enterprise Funds	---	186,667	5,000	645,469	96,000	760,937	---	7,500
Transfers From Governmental Funds	157,843	71,209	65,411	28,845,398	213,614	680,026	76,308	1,825,024
<b>Total Revenues and Other Financing Sources</b>	2,799,749	3,149,033	1,803,927	77,059,746	2,742,571	14,997,429	1,976,061	10,913,029
Types of Public Service Enterprises (see page 88)	W,S,L	W,S,R,L	W,S,L	W,S,O	W,S,R,L,E,O	W,S,O	W,S,L,E,O	W,S,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	PINE CITY	PIPESTONE	PLAINVIEW	PLYMOUTH	PRINCETON	PRIOR LAKE	PROCTOR	RAMSEY
Class of City	4	4	4	2	4	3	4	3
General Government - Current Expenditures	310,898	256,147	217,802	2,791,322	289,793	1,054,864	289,019	753,826
- Capital Outlay	39,741	---	509	3,571,524	28,164	59,675	3,888	168,842
<b>Public Safety</b>								
Police and Ambulance - Current Expenditures	81,982	377,098	252,716	4,414,301	359,785	1,311,734	315,290	786,748
- Capital Outlay	---	---	1,700	10,657	33,935	46,312	21,613	82,516
Fire - Current Expenditures	82,183	102,239	42,384	978,350	140,296	183,462	25,280	84,462
- Capital Outlay	1,986	---	636	15,928	---	214,171	387,955	53,512
Other Public Safety - Current Expenditures	35,747	---	9,733	9,329	20,618	237,258	16,224	133,177
- Capital Outlay	---	---	282	---	185	---	500	---
Streets and Highways - Maintenance	211,641	200,138	140,887	1,919,984	264,095	664,674	172,453	406,492
- Lighting	28,927	62,951	---	473,630	---	---	2,415	---
- Construction	---	---	---	8,835,373	36,154	4,028,006	438,447	3,014,641
- Other Capital Outlay	88,308	1,350	---	---	4,000	302,143	772	78,515
<b>Sanitation</b>								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	---	---	---	462	---	---	---
Capital Outlay	---	---	---	---	---	---	---	---
<b>Health - Current Expenditures</b>	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
<b>Culture and Recreation</b>								
Libraries - Current Expenditures	4,675	50,000	63,130	---	6,635	9,396	---	---
- Capital Outlay	2,170	---	21,089	---	688,967	---	---	---
Parks and Recreation - Current Expenditures	56,487	329,148	155,079	2,620,948	73,187	731,361	45,695	225,665
- Capital Outlay	44,547	61,378	131,108	4,241,592	120,872	187,464	904	204,382
Housing and Economic Development - Current Expenditures	---	85,688	5,258	1,610,185	29,948	37,068	---	86,530
- Capital Outlay	455,172	22,508	15,362	---	10,445	194,538	---	858,380
Airport - Current Expenditures	3,488	47,026	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Transit - Current Expenditures	9,995	54,024	---	1,122,928	---	---	---	---
- Capital Outlay	---	49,811	---	---	---	---	---	---
Unallocated Insurance	---	13,766	---	---	50,485	---	84,967	---
All Other Unallocated - Current Expenditures	48,169	220,088	23,210	212,206	23,364	158,959	---	383,704
- Capital Outlay	---	34,751	1,269	---	---	---	---	416
Capital Outlay for Enterprise Funds	---	---	---	1,159,015	---	155,330	---	---
Debt Service - Principal	112,000	445,476	345,000	6,810,000	405,000	2,392,279	96,294	1,930,000
Debt Service - Interest and Fiscal Charges	87,922	220,261	259,674	675,566	303,526	718,561	69,028	517,795
<b>Total Current Expenditures</b>	874,192	1,798,313	910,199	16,153,183	1,258,668	4,388,776	951,343	2,860,604
<b>Total Capital Outlay</b>	631,924	169,798	171,955	17,834,089	922,722	5,187,639	854,079	4,461,204
<b>Total Debt Service</b>	199,922	665,737	604,674	7,485,566	708,526	3,110,840	165,322	2,447,795
<b>Total Expenditures</b>	1,706,038	2,633,848	1,686,828	41,472,838	2,889,916	12,687,255	1,970,744	9,769,603
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	698,788	10,185	5,375	---	---
Transfers to Governmental Funds	157,843	71,209	65,411	28,845,398	213,614	680,026	76,308	1,825,024
<b>Total Expenditures and Other Financing Uses</b>	1,863,881	2,705,057	1,752,239	71,017,024	3,113,715	13,372,656	2,047,052	11,594,627

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	RED WING	REDWOOD FALLS	RICHFIELD	ROBBINSDALE	ROCHESTER	ROCKFORD	ROSEMOUNT	ROSEVILLE
Class of City	3	4	2	3	2	4	4	2
Population (1995) Estimate	15,701	4,922	35,237	14,206	76,559	2,972	11,721	33,942
Taxable Tax Capacity	31,295,387	2,001,505	21,056,148	7,432,894	54,395,040	925,785	9,103,574	32,881,172
1994 Net Tax Levy (Collectible in 1995)	8,697,998	854,644	4,598,102	1,237,990	13,897,800	351,076	2,911,275	5,418,681
Special Assessments Levy (Collectible in 1995)	406,528	44,271	611,318	202,589	847,574	90,040	276,985	993,276
<b>REVENUES</b>								
Property Taxes	8,730,123	764,419	5,657,196	1,817,403	13,760,461	443,800	3,159,689	5,750,552
Tax Increments	993,240	236,089	3,072,473	1,575,201	3,601,340	46,807	348,201	5,449,945
Franchise Taxes	60,145	15,191	147,076	---	241,710	---	---	117,333
Sales Taxes	---	---	---	---	4,566,749	---	---	---
Hotel/Motel Taxes	---	48,214	118,343	---	1,423,061	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---	70,021
Special Assessments	681,686	48,720	480,769	150,473	1,478,255	476,134	625,725	1,135,231
Licenses and Permits	298,430	53,069	520,859	309,953	1,191,723	53,522	262,946	1,490,940
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	1,261,078	219,755	51,039	666,310	87,110	---	---
All Other	---	1,653	2,112,885	22,577	2,834,320	242,552	20,000	---
<b>State Grants</b>								
Local Government Aid	7,828	855,777	3,181,800	1,537,316	5,750,941	282,841	384,888	77,404
HACA (Homestead Credit)	1,209,859	325,526	1,932,178	911,278	4,418,752	146,390	584,585	1,786,235
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	1,349,171	8,355	1,517,482	355,156	1,940,587	22,352	104,052	632,836
All Other	476,515	820,669	122,762	185,518	2,524,372	7,958	107,987	368,404
<b>County Grants</b>								
Highways	---	---	---	---	---	296,534	---	8,197
All Other	97,769	---	226,510	---	813,643	6,711	---	---
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	30,792	18,160	---	266,917	5,225	---	---	22,486
<b>Total Intergovernmental Revenues</b>	3,171,934	3,291,218	9,313,372	3,329,801	18,954,150	1,092,448	1,201,512	2,895,562
<b>Departmental Fees and Service Charges</b>								
General Government	39,239	20,152	350,311	14,490	32,318	15,204	366,510	2,190,020
Public Safety	39,755	30,745	139,128	16,589	889,472	---	32,089	57,873
Streets and Highways	375,664	---	---	---	73,157	---	343	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---	---
Libraries	38,626	---	---	---	84,766	---	---	---
Parks and Recreation	245,307	91,794	265,908	233,884	3,352,857	---	---	1,214,120
Airport	---	11,518	---	---	---	---	---	---
Transit	34,515	---	---	---	---	---	---	---
Cemetery	38,345	---	---	---	---	---	---	---
All Other	191,313	333	---	---	---	---	2,270	---
<b>Total Fees and Service Charges</b>	1,002,764	154,542	755,347	264,963	4,432,570	15,204	401,212	3,462,013
Fines and Forfeits	101,411	30,985	134,255	207,388	205,393	1,716	139,680	109,415
Interest Earnings	677,322	403,123	970,815	706,615	3,297,028	152,168	524,485	3,162,772
All Other Revenues	772,224	1,603,503	8,175,275	720,403	8,809,678	36,704	1,018,549	3,163,478
<b>Total Revenues</b>	16,489,279	6,649,073	29,345,780	9,082,200	61,962,118	2,318,503	7,681,999	26,807,262
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	7,041,463	---	---	---	---	1,892,205	8,906,926
Other Long-term Indebtedness	---	---	---	---	---	---	---	163,442
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	7,041,463	---	---	---	---	1,892,205	9,070,368
<b>Other Financing Sources</b>	---	---	---	---	---	---	---	---
Transfers From Enterprise Funds	522,820	284,834	879,419	161,250	318,904	---	528,764	---
Transfers From Governmental Funds	5,215,949	7,273,139	2,422,228	267,568	1,951,883	292,960	630,196	1,537,688
<b>Total Revenues and Other Financing Sources</b>	22,228,048	21,248,509	32,647,427	9,511,018	64,232,905	2,611,463	10,733,164	37,415,318
Types of Public Service Enterprises (see page 88)	W,S,O	W,S,L,H,E,O	W,S,L,O	W,S,R,L,O	W,S,E,O	W,S,O	W,S,O	W,S,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	RED WING	REDWOOD FALLS	RICHFIELD	ROBBINSDALE	ROCHESTER	ROCKFORD	ROSEMOUNT	ROSEVILLE
Class of City	3	4	2	3	2	4	4	2
General Government - Current Expenditures	1,132,492	1,234,903	1,632,577	883,909	3,140,608	202,844	1,102,996	1,985,949
- Capital Outlay	107,791	1,549	11,867	162,268	8,288,079	315,440	267,350	681,850
Public Safety								
Police and Ambulance - Current Expenditures	1,849,505	558,614	4,366,697	1,670,978	9,975,248	118,755	1,039,271	2,974,634
- Capital Outlay	113,139	3,021	84,506	27,299	169,108	---	100,762	223,779
Fire - Current Expenditures	1,195,548	98,671	1,837,290	127,752	7,489,114	56,395	162,857	976,356
- Capital Outlay	129,828	532	13,010	11,789	2,289,959	---	9,220	346,925
Other Public Safety - Current Expenditures	82,218	63,745	307,920	283,644	1,310,032	30,899	---	62,819
- Capital Outlay	4,806	1,114	14,959	9,339	4,251,675	---	---	---
Streets and Highways - Maintenance	1,888,402	369,657	1,423,552	737,706	5,264,143	128,238	1,124,061	1,143,586
- Lighting	163,293	---	36,379	70,123	615,062	28,140	78,643	150,751
- Construction	2,684,835	3,208,195	1,641,755	104,521	6,073,421	375,119	2,864,328	4,402,824
- Other Capital Outlay	372,377	---	9,936	---	84,235	180	---	164,584
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	22,419	---	101,535	---	---	19,015	---	---
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	148,685	---	163,485	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	710,699	129,132	---	---	2,636,630	14,363	---	---
- Capital Outlay	12,901	1,652,817	---	---	5,955,949	---	---	---
Parks and Recreation - Current Expenditures	2,046,005	334,211	2,305,290	1,027,730	6,924,496	45,580	681,930	2,486,355
- Capital Outlay	109,006	37,916	200,339	57,585	1,264,658	---	25,752	1,336,427
Housing and Economic Development - Current Expenditures	750,171	120,827	3,790,921	394,733	591,490	766	118,546	901,630
- Capital Outlay	304,391	---	8,441,810	1,609,168	3,405,524	---	---	4,223,569
Airport - Current Expenditures	149,728	43,277	---	---	530,182	---	---	---
- Capital Outlay	---	735	---	---	1,646,251	---	---	---
Transit - Current Expenditures	163,264	---	---	---	1,178,310	---	---	---
- Capital Outlay	---	---	---	---	704,118	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	204,674	150	---	129,676	14,744	---	16,883	297,312
- Capital Outlay	90,896	---	---	8,341	362	32,908	---	119,402
Capital Outlay for Enterprise Funds	---	---	---	13,614	1,641,112	137,917	---	---
Debt Service - Principal	1,697,506	408,134	3,225,000	330,000	1,170,000	400,000	3,900,000	5,065,000
Debt Service - Interest and Fiscal Charges	693,713	284,330	1,165,218	418,724	833,201	195,349	929,988	2,257,671
<b>Total Current Expenditures</b>	<b>10,507,103</b>	<b>2,953,187</b>	<b>15,965,646</b>	<b>5,326,251</b>	<b>39,670,059</b>	<b>644,995</b>	<b>4,325,187</b>	<b>10,979,392</b>
<b>Total Capital Outlay</b>	<b>3,929,970</b>	<b>4,905,879</b>	<b>10,418,182</b>	<b>2,003,924</b>	<b>35,774,451</b>	<b>861,564</b>	<b>3,267,412</b>	<b>11,499,360</b>
<b>Total Debt Service</b>	<b>2,391,219</b>	<b>692,464</b>	<b>4,390,218</b>	<b>748,724</b>	<b>2,003,201</b>	<b>595,349</b>	<b>4,829,988</b>	<b>7,322,671</b>
<b>Total Expenditures</b>	<b>16,828,292</b>	<b>8,551,530</b>	<b>30,774,046</b>	<b>8,078,899</b>	<b>77,447,711</b>	<b>2,101,908</b>	<b>12,422,587</b>	<b>29,801,423</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	2,756	---	---	---	---	---	---	1,143,214
Transfers to Enterprise Funds	180,769	---	12,000	---	20,301	---	168,162	---
Transfers to Governmental Funds	5,215,949	7,273,139	2,422,228	267,568	1,951,883	292,960	630,196	1,537,688
<b>Total Expenditures and Other Financing Uses</b>	<b>22,227,766</b>	<b>15,824,669</b>	<b>33,208,274</b>	<b>8,346,467</b>	<b>79,419,895</b>	<b>2,394,868</b>	<b>13,220,945</b>	<b>32,482,325</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	SARTELL	SAUK CENTRE	SAUK RAPIDS	SAVAGE	SHAKOPEE	SHOREVIEW	SHOREWOOD	SLEEPY EYE
Class of City	4	4	4	4	3	2	4	4
Population (1995) Estimate	6,843	3,748	9,216	14,444	13,752	26,049	6,794	3,705
Taxable Tax Capacity	3,625,429	1,131,236	3,009,105	8,341,314	11,357,948	19,372,374	8,148,376	980,964
1994 Net Tax Levy (Collectible in 1995)	592,284	617,802	661,883	2,142,600	2,525,345	3,325,654	1,455,998	239,198
Special Assessments Levy (Collectible in 1995)	365,528	64,343	253,206	913,953	511,037	629,213	170,158	46,201
<b>REVENUES</b>								
Property Taxes	591,930	652,602	688,198	2,526,546	2,930,561	3,771,607	1,498,217	238,580
Tax Increments	178,356	110,088	1,366,687	1,561,163	3,494,952	558,543	22,548	48,301
Franchise Taxes	---	---	22,271	42,864	---	91,325	---	17,641
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	115,432	---	---	11,556
Gravel and Gambling Taxes	---	---	---	11,426	12,497	---	---	---
Special Assessments	999,571	231,708	638,214	1,559,666	1,917,056	567,833	177,920	162,566
Licenses and Permits	143,992	27,274	105,184	432,232	704,094	234,768	184,857	63,654
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	280,932	129,927	---	---	25,000	---	---
All Other	6,416	---	169,413	14,668	13,306	2,529	---	---
<b>State Grants</b>								
Local Government Aid	226,689	735,900	980,346	54,921	150,866	---	---	774,028
HACA (Homestead Credit)	297,608	160,903	357,623	532,605	462,497	1,014,383	426,970	161,952
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	3,960	---	701,368	760,063	398,827	231,326	82,113	475
All Other	45,673	42,988	58,324	163,224	411,535	5,267	---	44,516
<b>County Grants</b>								
Highways	12,589	---	4,683	---	---	560,466	---	---
All Other	---	12,094	---	---	8,800	52,862	16,000	16,040
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	---
All Other	---	58,412	---	---	---	41,181	50	---
<b>Total Intergovernmental Revenues</b>	592,935	1,291,229	2,401,684	1,525,481	1,445,831	1,933,014	525,133	997,011
<b>Departmental Fees and Service Charges</b>								
General Government	3,970	---	---	221,355	287,409	2,288	13,156	7,301
Public Safety	27,694	164,242	58,625	8,053	61,332	115	---	11,761
Streets and Highways	---	---	---	4,460	413,094	225,917	---	10,222
Sanitation (Refuse Collection)	---	---	---	---	---	236,545	---	173,547
Libraries	---	51	---	---	---	---	---	---
Parks and Recreation	28,249	64,436	41,223	130,284	173,361	1,529,220	7,349	24,399
Airport	---	5,503	---	---	---	---	---	8,461
Transit	---	476	---	---	63,322	---	---	---
Cemetery	---	---	---	---	---	---	---	1,995
All Other	2,548	31,231	13,510	1,812,948	---	478,572	---	237,686
<b>Total Fees and Service Charges</b>	62,461	265,939	113,358	2,177,100	998,518	2,472,657	20,505	10,529
<b>Fines and Forfeits</b>	54,917	68,532	44,923	97,640	80,083	53,135	68,765	180,265
<b>Interest Earnings</b>	430,742	20,908	290,689	867,855	1,087,443	464,486	225,424	180,955
<b>All Other Revenues</b>	39,345	129,148	321,959	459,220	212,320	337,464	82,559	180,955
<b>Total Revenues</b>	3,094,249	2,797,428	5,993,167	11,261,193	12,998,787	10,484,832	2,805,928	2,148,744
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	1,401,221	1,487,972	1,935,767	7,781,713	3,158,853	841,682	---	1,354,391
Other Long-term Indebtedness	---	40,000	---	---	---	---	---	---
Short-term Indebtedness	---	---	31,925	---	---	---	---	---
<b>Total Borrowing</b>	1,401,221	1,527,972	1,967,692	7,781,713	3,158,853	841,682	---	1,354,391
<b>Other Financing Sources</b>								
Transfers From Enterprise Funds	70,000	---	120,927	48,000	1,181,192	---	30,000	160,000
Transfers From Governmental Funds	384,412	263,921	1,169,915	974,404	96,971	1,891,786	557,225	65,490
<b>Total Revenues and Other Financing Sources</b>	4,949,882	5,083,156	9,383,890	20,443,995	18,195,293	13,623,000	3,393,153	3,728,625
Types of Public Service Enterprises (see page 88)	W,S	W,S,H,N,E,O	W,S,L	W,S,L,O	W,S,R,E,O	W,S,O	W,S,L,O	W,S,L,H,E,O



**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	SARTELL	SAUK CENTRE	SAUK RAPIDS	SAVAGE	SHAKOPEE	SHOREVIEW	SHOREWOOD	SLEEPY EYE
Class of City	4	4	4	4	3	2	4	4
General Government - Current Expenditures	254,436	274,019	394,887	1,178,744	1,400,094	1,095,338	719,092	228,185
- Capital Outlay	11,916	1,060	11,826	29,764	25,518	266,527	4,006	900
Public Safety								
Police and Ambulance - Current Expenditures	450,634	480,919	551,257	1,232,751	1,485,649	930,526	442,515	239,050
- Capital Outlay	26,468	19,056	28,606	126,001	21,875	---	---	3,236
Fire - Current Expenditures	96,243	119,241	119,687	307,322	346,008	371,558	123,513	52,719
- Capital Outlay	17,129	73,503	14,744	136,202	11,740	16,104	---	3,890
Other Public Safety - Current Expenditures	83,855	424	11,387	243,576	186,881	30,118	81,605	991
- Capital Outlay	---	---	---	1,257	---	---	3,070	---
Streets and Highways - Maintenance	263,713	234,502	479,564	1,157,336	1,062,539	629,845	378,727	232,333
- Lighting	44,834	23,541	72,598	137,839	47,410	100,220	35,476	27,361
- Construction	482,643	526,014	2,773,609	10,043,730	3,533,016	1,605,040	54,740	735,389
- Other Capital Outlay	8,345	1,134,867	48,395	289,554	13,607	---	196,592	10,501
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	9,602	---	---	---	---	2,875
Other Sanitation - Current Expenditures	---	20,235	691	---	---	282,106	18,556	73,325
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	---	45,228	---	41,180	25,507	---	---	68,542
- Capital Outlay	---	4,529	---	---	---	---	---	417
Parks and Recreation - Current Expenditures	87,392	153,995	207,360	589,766	608,135	2,750,490	114,286	170,249
- Capital Outlay	36,004	42,824	38,321	262,263	4,936,201	523,139	124,362	1,881
Housing and Economic Development - Current Expenditures	---	139,313	194,401	777,084	78,442	417,611	---	32,755
- Capital Outlay	---	336,693	286,094	---	455,660	---	---	---
Airport - Current Expenditures	---	20,241	---	---	---	---	---	12,613
- Capital Outlay	---	5,686	---	---	---	---	---	---
Transit - Current Expenditures	---	4,340	---	---	371,446	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	71,034	---	---	---	51,697	---	---
All Other Unallocated - Current Expenditures	35,986	121,379	29,979	147,315	33,780	74,783	---	288,906
- Capital Outlay	2,489	---	---	81,613	31,966	---	---	---
Capital Outlay for Enterprise Funds	545,806	---	---	---	1,663,064	---	---	643,845
Debt Service - Principal	1,759,000	350,000	1,131,696	2,169,250	7,131,468	982,140	231,000	120,000
Debt Service - Interest and Fiscal Charges	363,855	181,987	710,537	1,588,883	750,728	904,135	99,823	87,245
<b>Total Current Expenditures</b>	<b>1,317,093</b>	<b>1,708,411</b>	<b>2,071,413</b>	<b>5,812,913</b>	<b>5,645,891</b>	<b>6,734,292</b>	<b>1,913,770</b>	<b>1,429,904</b>
<b>Total Capital Outlay</b>	<b>1,130,800</b>	<b>2,144,232</b>	<b>3,201,595</b>	<b>10,970,384</b>	<b>10,692,647</b>	<b>2,410,810</b>	<b>382,770</b>	<b>1,400,059</b>
<b>Total Debt Service</b>	<b>2,122,855</b>	<b>531,987</b>	<b>1,842,233</b>	<b>3,758,133</b>	<b>7,882,196</b>	<b>1,886,275</b>	<b>330,823</b>	<b>207,245</b>
<b>Total Expenditures</b>	<b>4,570,748</b>	<b>4,384,630</b>	<b>7,115,241</b>	<b>20,541,430</b>	<b>24,220,734</b>	<b>11,031,377</b>	<b>2,627,363</b>	<b>3,037,208</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	835,000	---	---	---	---
Other Financing Uses	---	---	127,189	---	---	---	---	---
Transfers to Enterprise Funds	---	111,459	---	30,000	---	---	10,000	58,200
Transfers to Governmental Funds	384,412	263,921	1,169,915	974,404	96,971	1,891,786	557,225	65,490
<b>Total Expenditures and Other Financing Uses</b>	<b>4,955,160</b>	<b>4,760,010</b>	<b>8,412,345</b>	<b>22,380,834</b>	<b>24,317,705</b>	<b>12,923,163</b>	<b>3,194,588</b>	<b>3,160,898</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	SOUTH ST. PAUL	SPRING LAKE PARK	STAPLES	STEWARTVILLE	STILLWATER	ST. ANTHONY	ST. CHARLES	ST. CLOUD
Class of City	2	4	4	4	3	4	4	2
Population (1995) Estimate	20,255	6,717	2,954	4,683	15,649	8,362	2,966	58,566
Taxable Tax Capacity	10,872,489	4,070,414	600,164	1,301,688	9,837,083	5,876,742	915,209	28,935,447
1994 Net Tax Levy (Collectible in 1995)	2,375,517	784,778	422,072	384,363	2,580,055	1,315,740	307,959	8,929,437
Special Assessments Levy (Collectible in 1995)	585,296	51,571	92,652	55,203	980,718	30,150	55,364	1,658,959
<b>REVENUES</b>								
Property Taxes	3,156,848	969,556	349,465	384,216	2,958,613	1,521,765	308,510	9,560,804
Tax Increments	1,770,950	116,928	15,069	143,734	1,354,701	789,441	73,672	3,140,980
Franchise Taxes	432,834	13,864	5,908	---	---	25,837	6,927	1,299,499
Sales Taxes	---	---	---	---	---	---	---	774,304
Hotel/Motel Taxes	---	---	---	---	---	---	---	656,068
Gravel and Gambling Taxes	3,435	---	---	---	2,708	---	---	---
Special Assessments	912,230	56,240	117,645	130,453	1,640,133	121,336	41,650	3,100,487
Licenses and Permits	213,035	93,476	7,958	24,010	246,525	111,868	14,487	1,076,633
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	13,560	---	150,000	---	6,000	---	1,342,915
All Other	28,134	---	16,000	---	---	---	---	165,547
State Grants								
Local Government Aid	2,453,213	218,283	671,782	556,525	807,755	135,217	304,678	5,843,833
HACA (Homestead Credit)	1,186,144	197,270	129,894	160,442	1,005,141	349,440	154,447	3,023,098
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	383,573	680,082	---	---	1,390,623	55,074	---	1,520,526
All Other	714,251	54,871	39,621	234,233	159,225	87,915	83,310	1,818,316
County Grants								
Highways	27,412	---	---	---	1,595	11,617	4,670	152,158
All Other	41,790	29,695	---	22,560	69,186	15,105	21,739	164,979
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	---	11,123	---	---	18,109	14,727	---	51,500
Total Intergovernmental Revenues	4,834,517	1,204,884	857,297	1,123,760	3,451,634	675,095	568,844	14,082,872
<b>Departmental Fees and Service Charges</b>								
General Government	120,117	28,145	39,213	---	---	10,340	3,621	32,243
Public Safety	13,070	5,740	46,079	86,976	187,530	479,740	106,727	70,477
Streets and Highways	15,937	---	1,443	---	---	---	2,128	4,785
Sanitation (Refuse Collection)	10,198	30,750	---	4,068	---	---	41,066	1,166
Libraries	---	---	927	2,093	5,950	---	7,054	---
Parks and Recreation	589,489	110,472	9,745	47,163	---	---	38,892	238,898
Airport	407,384	---	18,274	---	---	---	---	128,318
Transit	---	---	---	8,806	---	---	---	---
Cemetery	---	---	---	---	342,625	50,303	3,665	---
All Other	---	---	25,210	---	---	---	---	---
Total Fees and Service Charges	1,156,195	175,107	140,891	149,106	536,105	540,383	203,153	475,887
Fines and Forfeits	63,385	74,334	16,458	2,163	129,681	3,718	---	637,871
Interest Earnings	567,250	114,150	184,577	119,412	786,596	328,461	52,287	2,210,545
All Other Revenues	269,095	186,635	96,307	221,246	1,171,688	191,060	78,090	4,031,819
<b>Total Revenues</b>	13,379,774	3,005,174	1,791,575	2,298,100	12,278,384	4,387,164	1,351,338	41,047,769
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	1,248,068	---	255,922	---	---	3,454,600	---	6,772,364
Other Long-term Indebtedness	---	---	147,139	---	---	---	---	2,280,000
Short-term Indebtedness	---	---	---	---	---	---	---	---
Total Borrowing	1,248,068	---	403,061	---	---	3,454,600	---	9,052,364
Other Financing Sources								
Transfers From Enterprise Funds	109,193	135,000	---	13,853	---	65,000	83,701	140,000
Transfers From Governmental Funds	1,563,743	57,546	105,364	138,162	2,208,622	530,796	106,438	8,623,138
Total Revenues and Other Financing Sources	16,300,778	3,197,720	2,300,000	2,450,115	14,487,006	8,437,560	1,621,477	63,703,885
Types of Public Service Enterprises (see page 88)	W,S	W,S,L	W,S,E,O	W,S	W,S,R,O	W,S,L	W,S,E	W,S,R,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	SOUTH ST. PAUL	SPRING LAKE PARK	STAPLES	STEWARTVILLE	STILLWATER	ST. ANTHONY	ST. CHARLES	ST. CLOUD
Class of City	2	4	4	4	3	4	4	2
General Government - Current Expenditures	1,075,899	456,586	228,183	191,752	925,580	571,931	138,845	4,106,608
- Capital Outlay	268,895	56,718	1,540	1,805	7,564	19,002	582	124,016
Public Safety								
Police and Ambulance - Current Expenditures	2,356,274	704,649	317,907	176,883	1,371,543	1,072,640	210,865	6,594,782
- Capital Outlay	71,141	28,410	20,964	---	75,362	64,234	29,006	99,585
Fire - Current Expenditures	1,431,953	80,688	90,970	123,792	668,189	404,019	84,345	3,948,469
- Capital Outlay	30,440	---	21,372	17,786	199,755	11,916	75,842	167,843
Other Public Safety - Current Expenditures	150,697	37,024	---	3,273	322,173	57,943	10,557	927,528
- Capital Outlay	---	---	---	---	21,506	698	---	---
Streets and Highways - Maintenance	1,124,771	131,236	127,906	166,296	775,556	392,980	144,931	3,884,779
- Lighting	104,288	34,697	34,724	48,640	174,673	32,594	---	399,350
- Construction	1,231,211	644,437	332,002	---	3,229,828	737,226	126,484	5,264,503
- Other Capital Outlay	---	12,730	10,185	59,536	138,576	158,231	---	369,624
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	36,998	---
Other Sanitation - Current Expenditures	36,933	56,470	---	3,334	3,802	2,142	---	---
Capital Outlay	4,710	---	---	---	---	---	---	---
Health - Current Expenditures	29,113	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	436,134	---	42,426	88,348	570,501	---	56,950	715,381
- Capital Outlay	2,814	---	3,297	15,690	35,324	---	12,607	---
Parks and Recreation - Current Expenditures	906,031	343,439	26,718	157,843	354,043	39,991	121,110	2,603,165
- Capital Outlay	1,068,044	277,292	855	414,339	258,075	---	32,622	2,286,509
Housing and Economic Development - Current Expenditures	488,167	87,057	34,284	241,245	711,886	423,169	116,271	1,286,137
- Capital Outlay	226,763	---	10,379	327,861	---	303,326	---	2,768,949
Airport - Current Expenditures	345,031	---	9,042	---	---	---	---	248,066
- Capital Outlay	291,492	---	1,060	---	---	---	---	1,729,614
Transit - Current Expenditures	---	---	---	52,680	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	71,650	15,306	---	---
All Other Unallocated - Current Expenditures	182,845	11,654	---	3,201	124,817	6,000	12,614	436,835
- Capital Outlay	---	56,000	25,768	1,053	34,124	---	8,204	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---	2,088,377
Debt Service - Principal	1,285,000	154,648	193,655	383,776	1,476,234	455,000	143,000	9,323,024
Debt Service - Interest and Fiscal Charges	674,518	83,451	198,375	158,832	1,316,020	127,196	51,065	3,360,585
<b>Total Current Expenditures</b>	<b>8,668,136</b>	<b>1,943,500</b>	<b>912,160</b>	<b>1,257,287</b>	<b>6,074,413</b>	<b>3,018,715</b>	<b>933,486</b>	<b>25,151,100</b>
<b>Total Capital Outlay</b>	<b>3,195,510</b>	<b>1,075,587</b>	<b>427,422</b>	<b>838,070</b>	<b>4,000,114</b>	<b>1,294,633</b>	<b>285,347</b>	<b>14,899,020</b>
<b>Total Debt Service</b>	<b>1,959,518</b>	<b>238,099</b>	<b>392,030</b>	<b>542,608</b>	<b>2,792,254</b>	<b>582,196</b>	<b>194,065</b>	<b>12,683,609</b>
<b>Total Expenditures</b>	<b>13,823,164</b>	<b>3,257,186</b>	<b>1,731,612</b>	<b>2,637,965</b>	<b>12,866,781</b>	<b>4,895,544</b>	<b>1,412,898</b>	<b>52,733,729</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	4,957,445
Transfers to Enterprise Funds	200,000	10,000	---	---	123,007	16,715	---	873,056
Transfers to Governmental Funds	1,563,743	57,546	105,364	138,162	2,208,622	530,796	106,438	8,623,138
<b>Total Expenditures and Other Financing Uses</b>	<b>15,586,907</b>	<b>3,324,732</b>	<b>1,836,976</b>	<b>2,776,127</b>	<b>15,198,410</b>	<b>5,443,055</b>	<b>1,519,336</b>	<b>67,187,368</b>

**TABLE 6**  
**CLASSIFICATION OF REVENUES - - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	ST. JAMES	ST. JOSEPH	ST. LOUIS PARK	ST. MICHAEL	ST. PAUL	ST. PAUL PARK	ST. PETER	THIEF RIVER FALLS
Class of City	4	4	2	4	1	4	4	4
Population (1995) Estimate	4,447	4,304	43,568	3,198	271,120	5,010	9,833	8,053
Taxable Tax Capacity	1,173,039	940,486	41,184,826	1,255,980	169,546,386	2,372,079	2,268,181	2,206,474
1994 Net Tax Levy (Collectible in 1995)	312,838	223,375	7,138,209	326,480	52,515,354	357,091	717,017	955,801
Special Assessments Levy (Collectible in 1995)	51,242	86,887	829,741	36,899	19,401,661	43,607	124,498	285,642
<b>REVENUES</b>								
Property Taxes	313,231	217,007	7,818,484	324,750	63,981,888	515,000	727,261	958,039
Tax Increments	218,143	---	3,965,104	73,954	8,484,106	338,555	171,583	---
Franchise Taxes	10,429	---	194,562	4,395	15,823,998	---	53,317	18,388
Sales Taxes	---	---	---	---	9,272,634	---	---	---
Hotel/Motel Taxes	---	---	---	---	2,006,170	---	1,275	---
Gravel and Gambling Taxes	---	---	---	---	298,624	---	---	---
Special Assessments	39,904	103,586	888,926	116,343	18,823,756	41,368	302,442	328,428
Licenses and Permits	13,842	46,684	1,038,541	74,705	5,512,357	67,714	109,764	77,556
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	147,735	---	10,679,126	---	---	---
All Other	---	14,465	---	---	12,892,367	---	21,293	---
<b>State Grants</b>								
Local Government Aid	765,410	393,510	1,856,971	124,745	41,945,936	445,347	1,138,739	1,163,425
HACA (Homestead Credit)	154,737	65,914	2,897,296	107,103	20,552,675	211,921	454,819	524,674
Taconite Relief and Aids	---	---	---	---	---	---	---	---
Highways	---	---	2,306,635	---	11,553,822	23,960	152,261	440,293
All Other	57,383	46,148	504,955	16,580	34,282,054	69,347	156,208	827,414
<b>County Grants</b>								
Highways	---	---	---	---	1,369,617	---	---	11,583
All Other	2,338	10,727	7,904	---	684,143	---	---	---
<b>Local Units Grants</b>								
Highways	---	---	---	---	82,865	---	---	---
All Other	---	---	304,881	---	88,718	---	---	104,000
<b>Total Intergovernmental Revenues</b>	979,868	530,764	8,026,377	248,428	134,131,323	750,575	1,923,320	3,071,389
<b>Departmental Fees and Service Charges</b>								
General Government	---	9,168	87,117	3,183	5,297,590	---	21,157	22,689
Public Safety	103,671	119,143	75,972	33,050	7,587,884	37,828	85,731	71,920
Streets and Highways	---	---	2,571	---	393,727	500	1,316	64,039
Sanitation (Refuse Collection)	---	---	65,004	9,051	---	7,550	---	---
Libraries	---	---	---	---	13,860	---	86,996	5,754
Parks and Recreation	49,067	9,471	587,051	7,464	602,630	755	---	192,465
Airport	33,680	---	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---	49,776
All Other	---	---	306,684	130	6,607,050	20,584	---	---
<b>Total Fees and Service Charges</b>	186,418	137,782	1,124,399	52,878	20,502,741	67,217	195,200	406,643
Fines and Forfeits	17,116	62,732	282,664	---	2,425,317	34,223	75,890	51,859
Interest Earnings	126,431	122,606	2,251,122	41,163	14,260,552	99,991	103,714	147,582
All Other Revenues	138,484	115,803	2,849,389	44,041	5,938,428	89,190	377,271	533,077
<b>Total Revenues</b>	2,043,866	1,336,964	28,439,568	980,657	301,461,894	2,003,833	4,041,037	5,592,961
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	---	---	---	47,319,542	---	816,337	1,120,000
Other Long-term Indebtedness	---	---	---	---	1,869,423	247,679	185,000	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	---	---	---	49,188,965	247,679	1,001,337	1,120,000
Other Financing Sources	43,900	---	13,254	---	---	---	---	183,454
Transfers From Enterprise Funds	340,368	---	---	---	8,437,926	---	350,793	545,400
Transfers From Governmental Funds	75,710	---	12,224,485	---	50,770,588	196,592	25,673	---
<b>Total Revenues and Other Financing Sources</b>	2,503,844	1,336,964	40,677,307	980,657	409,859,373	2,448,104	5,418,840	7,441,815
Types of Public Service Enterprises (see page 88)	W,S,L,E	W,S,R	W,S,R	W,S	W,S,O	W,S	W,S,R,H,N,E,O	W,S,R,L,E,O

**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	ST. JAMES	ST. JOSEPH	ST. LOUIS PARK	ST. MICHAEL	ST. PAUL	ST. PAUL PARK	ST. PETER	THIEF RIVER FALLS
Class of City	4	4	2	4	1	4	4	4
General Government - Current Expenditures	202,749	208,728	2,954,257	501,630	20,054,312	387,707	468,855	438,240
- Capital Outlay	1,548	12,931	398,410	9,445	13,656,152	219,099	39,882	13,338
Public Safety								
Police and Ambulance - Current Expenditures	439,543	289,289	4,731,163	70,080	38,115,944	450,266	844,380	895,725
- Capital Outlay	20,761	356	109,594	---	1,329,381	17,236	68,930	29,192
Fire - Current Expenditures	101,400	133,841	2,179,244	183,913	29,711,984	81,220	167,152	337,886
- Capital Outlay	11,100	199,298	156,197	---	1,254,197	69,969	11,440	35,426
Other Public Safety - Current Expenditures	20,297	25,100	882,737	48,866	4,528,528	25,187	124,507	50,433
- Capital Outlay	---	---	15,424	---	78,645	15,610	224	---
Streets and Highways - Maintenance	328,587	131,404	1,869,909	31,206	12,860,822	254,073	444,172	482,554
- Lighting	17,076	20,190	598,882	20,619	3,664,585	28,450	66,950	106,629
- Construction	62,240	76,379	4,725,686	7,695	45,186,475	---	880,639	710,332
- Other Capital Outlay	94,768	11,478	127,452	---	507,175	73,726	9,040	95,415
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	---	---
Other Sanitation - Current Expenditures	---	---	---	25,764	3,215,852	1,921	---	---
Capital Outlay	---	---	---	---	1,009	---	---	---
Health - Current Expenditures	---	---	---	---	10,204,691	---	---	---
- Capital Outlay	---	---	---	---	142,988	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	7,350	---	---	30,640	7,656,494	---	133,781	125,772
- Capital Outlay	---	---	---	---	886,313	---	7,807	6,737
Parks and Recreation - Current Expenditures	209,916	63,714	2,727,510	31,190	17,454,643	108,846	428,105	586,172
- Capital Outlay	85,720	71,376	251,505	28,605	6,287,011	74,734	11,388	82,002
Housing and Economic Development - Current Expenditures	158,523	---	161,606	---	38,559,955	15,000	344,564	127,826
- Capital Outlay	---	---	1,148,006	---	2,406,024	---	---	1,374
Airport - Current Expenditures	33,680	---	---	---	---	---	4,075	---
- Capital Outlay	---	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Unallocated Insurance	756	---	166,983	---	---	---	34,280	140,781
All Other Unallocated - Current Expenditures	5,294	---	219,230	29,324	22,889,145	441	113,176	367,114
- Capital Outlay	---	---	---	---	7,746	---	---	---
Capital Outlay for Enterprise Funds	---	---	833,945	---	---	---	---	1,523,008
Debt Service - Principal	241,721	150,000	2,457,474	30,000	27,710,576	410,000	419,260	508,000
Debt Service - Interest and Fiscal Charges	160,650	116,219	876,926	7,860	17,762,361	103,676	274,161	353,253
<b>Total Current Expenditures</b>	<b>1,525,171</b>	<b>872,266</b>	<b>16,491,521</b>	<b>973,232</b>	<b>208,916,955</b>	<b>1,353,111</b>	<b>3,173,997</b>	<b>3,659,132</b>
<b>Total Capital Outlay</b>	<b>276,137</b>	<b>371,818</b>	<b>7,766,219</b>	<b>45,745</b>	<b>71,743,116</b>	<b>470,374</b>	<b>1,029,350</b>	<b>2,496,824</b>
<b>Total Debt Service</b>	<b>402,371</b>	<b>266,219</b>	<b>3,334,400</b>	<b>37,860</b>	<b>45,472,937</b>	<b>513,676</b>	<b>693,421</b>	<b>861,253</b>
<b>Total Expenditures</b>	<b>2,203,679</b>	<b>1,510,303</b>	<b>27,592,140</b>	<b>1,056,837</b>	<b>326,133,008</b>	<b>2,337,161</b>	<b>4,896,768</b>	<b>7,017,209</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	16,089,311	---	---	---
Other Financing Uses	---	---	---	---	---	---	---	---
Transfers to Enterprise Funds	8,200	---	25,000	58,780	2,395,405	---	---	---
Transfers to Governmental Funds	75,710	---	12,224,485	---	50,770,588	196,592	25,673	---
<b>Total Expenditures and Other Financing Uses</b>	<b>2,287,589</b>	<b>1,510,303</b>	<b>39,841,625</b>	<b>1,115,617</b>	<b>395,388,312</b>	<b>2,533,753</b>	<b>4,922,441</b>	<b>7,017,209</b>

**TABLE 6  
CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	TWO HARBORS	VADNAIS HEIGHTS	VIRGINIA	WACONIA	WADENA	WAITE PARK	WASECA	WAYZATA
Class of City	4	3	4	4	4	4	4	4
Population (1995) Estimate	3,603	12,342	9,173	4,363	4,285	5,922	8,263	3,989
Taxable Tax Capacity	956,787	8,287,590	2,948,691	2,685,708	1,292,737	3,814,240	3,253,037	7,320,888
1994 Net Tax Levy (Collectible in 1995)	397,190	1,084,444	1,105,514	883,178	343,645	1,150,299	992,632	1,445,946
Special Assessments Levy (Collectible in 1995)	6,112	313,331	39,029	615,142	43,988	265,970	218,398	96,189
<b>REVENUES</b>								
Property Taxes	292,941	1,240,249	1,108,576	1,030,194	319,208	1,215,058	1,000,805	1,458,810
Tax Increments	66,228	1,609,422	464,058	737,914	49,230	1,091,372	---	929,882
Franchise Taxes	20,442	---	58,562	---	28,741	13,909	89,999	18,508
Sales Taxes	---	---	---	---	---	---	---	---
Hotel/Motel Taxes	8,356	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---	---
Special Assessments	39,763	432,313	135,570	1,250,702	53,548	456,726	321,282	99,087
Licenses and Permits	34,882	442,918	57,458	228,112	11,300	63,729	91,788	211,096
<b>Intergovernmental Revenues</b>								
Federal Grants								
Community Development Block Grants	---	---	24,503	---	---	---	---	7,428
All Other	---	---	---	---	---	14,505	---	4,287
State Grants								
Local Government Aid	915,323	5,116	3,148,507	262,721	559,312	331,667	1,387,124	---
HACA (Homestead Credit)	233,281	385,652	1,007,299	220,741	155,832	338,368	335,704	283,195
Taconite Relief and Aids	68,196	---	943,591	---	---	---	---	---
Highways	---	150,660	577,331	---	---	503,309	49,944	---
All Other	382,972	---	244,110	25,833	81,001	56,782	311,931	68,351
County Grants								
Highways	11,000	---	---	17,574	---	---	14,734	30,529
All Other	20,500	---	1,470	4,785	---	---	---	1,320
Local Units Grants								
Highways	---	---	---	---	---	---	---	---
All Other	24,529	---	625,322	---	---	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,655,801</b>	<b>541,428</b>	<b>6,572,133</b>	<b>531,654</b>	<b>796,145</b>	<b>1,244,631</b>	<b>2,099,437</b>	<b>395,110</b>
<b>Departmental Fees and Service Charges</b>								
General Government	---	18,518	7,149	10,023	371	3,126	21,989	305,323
Public Safety	51,753	73,705	522,099	76,884	29,642	---	---	20,650
Streets and Highways	---	79,056	30,392	8,589	7,996	---	---	---
Sanitation (Refuse Collection)	---	---	---	2,036	---	---	---	---
Libraries	3,614	---	27,947	---	---	---	---	---
Parks and Recreation	257,576	97,521	126,924	41,602	116,567	---	---	142,000
Airport	34,458	---	---	---	11,999	---	---	---
Transit	---	---	66,155	---	---	---	---	---
Cemetery	24,427	---	---	250	---	---	---	10,775
All Other	8,600	190,304	1,255	8,863	---	---	---	---
<b>Total Fees and Service Charges</b>	<b>380,428</b>	<b>459,104</b>	<b>781,921</b>	<b>148,247</b>	<b>166,575</b>	<b>3,126</b>	<b>21,989</b>	<b>478,748</b>
Fines and Forfeits	10,872	28,280	119,204	9,699	17,234	76,926	29,512	85,848
Interest Earnings	47,496	986,691	650,922	481,429	73,005	344,835	247,880	417,260
All Other Revenues	278,110	661,006	984,411	700,321	58,591	475,793	267,117	85,425
<b>Total Revenues</b>	<b>2,835,319</b>	<b>6,401,411</b>	<b>10,932,815</b>	<b>5,118,272</b>	<b>1,573,577</b>	<b>4,986,105</b>	<b>4,169,809</b>	<b>4,179,774</b>
<b>Other Financing Sources</b>								
Borrowing								
Bonded Indebtedness	1,403,643	2,315,434	---	3,214,461	---	3,374,029	---	1,969,065
Other Long-term Indebtedness	617,303	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,020,946</b>	<b>2,315,434</b>	<b>---</b>	<b>3,214,461</b>	<b>---</b>	<b>3,374,029</b>	<b>---</b>	<b>1,969,065</b>
Other Financing Sources								
Transfers From Enterprise Funds	198,800	228,406	---	---	248,497	---	101,155	246,566
Transfers From Governmental Funds	237,048	2,234,909	413,736	454,631	4,279	626,239	331,029	358,200
<b>Total Revenues and Other Financing Sources</b>	<b>5,292,113</b>	<b>11,180,160</b>	<b>11,346,551</b>	<b>9,077,364</b>	<b>1,826,353</b>	<b>8,986,373</b>	<b>4,601,993</b>	<b>7,368,719</b>
Types of Public Service Enterprises (see page 88)	W,S,L,E,O	W,S,O	W,S,R,H,N,E,O	W,S,H,O	W,S,L,E,O	W,S	W,S,E,O	W,S,R,L,O

**TABLE 7  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	TWO HARBORS	VADNAIS HEIGHTS	VIRGINIA	WACONIA	WADENA	WAITE PARK	WASECA	WAYZATA
Class of City	4	3	4	4	4	4	4	4
General Government - Current Expenditures	304,281	604,752	567,318	387,735	193,827	168,374	560,109	551,785
- Capital Outlay	9,828	37,569	11,842	2,240	---	10,148	10,840	29,172
Public Safety								
Police and Ambulance - Current Expenditures	388,208	467,749	2,016,920	163,932	416,605	431,842	621,162	618,470
- Capital Outlay	20,302	27,400	25,529	---	500	58,472	19,683	43,909
Fire - Current Expenditures	59,601	489,249	546,331	176,370	58,090	44,236	207,232	115,030
- Capital Outlay	7,000	694,845	9,682	---	51,052	32,880	2,435	140,918
Other Public Safety - Current Expenditures	9,997	109,725	28,620	170,384	---	15,213	23,505	59,713
- Capital Outlay	---	3,782	---	---	---	---	---	---
Streets and Highways - Maintenance	529,088	773,249	1,378,231	328,045	258,543	312,089	730,561	385,346
- Lighting	34,231	46,060	11,152	57,014	---	40,086	58,348	39,467
- Construction	282,835	2,605,318	935,818	1,444,401	---	1,105,788	497,334	54,297
- Other Capital Outlay	181,031	51,656	53,298	56,705	32,506	9,206	21,398	905,055
Sanitation								
Refuse Collection & Disposal - Current Expenditures	25,948	---	---	---	7,229	157,362	---	---
Other Sanitation - Current Expenditures	2,794	690	---	14,195	37,103	15,105	3,211	---
Capital Outlay	---	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---	---
Culture and Recreation								
Libraries - Current Expenditures	144,873	---	608,012	3,875	31,718	---	149,799	---
- Capital Outlay	---	---	2,681	---	3,447	---	---	---
Parks and Recreation - Current Expenditures	251,588	256,016	662,706	127,851	288,204	33,210	334,406	211,458
- Capital Outlay	665,796	514,389	57,364	48,578	31,301	2,299	7,502	48,613
Housing and Economic Development - Current Expenditures	347,125	---	80,080	26,090	56,468	103,176	47,316	62,949
- Capital Outlay	---	27,907	---	269,037	---	---	---	1,748,424
Airport - Current Expenditures	59,663	---	24,234	---	19,848	---	---	---
- Capital Outlay	87,768	---	---	---	218,903	---	---	---
Transit - Current Expenditures	---	---	124,420	---	---	---	---	---
- Capital Outlay	---	---	154,301	---	---	---	---	---
Unallocated Insurance	104,289	---	503,342	---	---	157,812	98,456	89,374
All Other Unallocated - Current Expenditures	194,514	292,249	531,429	3,949	22,857	297,938	162,722	59,033
- Capital Outlay	24,217	1,809	482,224	---	---	11,967	39,135	---
Capital Outlay for Enterprise Funds	730,162	---	---	1,130,793	---	391,560	---	---
Debt Service - Principal	83,634	1,000,000	499,607	3,155,000	125,000	4,300,000	80,000	345,000
Debt Service - Interest and Fiscal Charges	12,140	928,768	547,648	756,082	40,756	565,799	61,040	640,923
<b>Total Current Expenditures</b>	2,456,200	3,039,739	7,082,795	1,459,440	1,390,492	1,776,443	2,996,827	2,192,625
<b>Total Capital Outlay</b>	2,008,939	3,964,675	1,732,739	2,951,754	337,709	1,622,320	598,327	2,970,388
<b>Total Debt Service</b>	95,774	1,928,768	1,047,255	3,911,082	165,756	4,865,799	141,040	985,923
<b>Total Expenditures</b>	4,560,913	8,933,182	9,862,789	8,322,276	1,893,957	8,264,562	3,736,194	6,148,936
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	---
Other Financing Uses	---	4,179	---	---	---	---	---	---
Transfers to Enterprise Funds	---	252,050	30,000	---	---	---	---	5,000
Transfers to Governmental Funds	237,048	2,234,909	413,736	454,631	4,279	626,239	331,029	358,200
<b>Total Expenditures and Other Financing Uses</b>	4,797,961	11,424,320	10,306,525	8,776,907	1,898,236	8,890,801	4,067,223	6,512,136

**TABLE 6**  
**CLASSIFICATION OF REVENUES -- GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	WEST ST. PAUL	WHITE BEAR LAKE	WILLMAR	WINDOM	WINONA	WOODBURY	WORTHINGTON	TOTAL
Class of City	3	2	3	4	2	2	4	--
Population (1995) Estimate	19,421	25,849	18,688	4,555	26,623	31,258	10,260	3,236,756
Taxable Tax Capacity	14,038,583	14,923,577	8,362,502	1,232,025	10,731,920	23,305,107	4,801,647	2,232,578,248
1994 Net Tax Levy (Collectible in 1995)	2,785,997	2,046,224	2,002,727	515,834	3,452,888	4,779,709	1,458,940	521,800,515
Special Assessments Levy (Collectible in 1995)	438,190	645,507	677,603	154,738	465,483	2,605,573	119,464	108,235,058
<b>REVENUES</b>								
Property Taxes	3,210,148	2,651,986	1,653,101	427,082	3,656,837	5,945,509	1,360,801	585,629,005
Tax Increments	---	1,594,104	452,282	59,289	786,088	1,547,447	545,484	229,726,321
Franchise Taxes	497,577	145,416	---	---	697,160	---	---	46,527,402
Sales Taxes	---	---	---	---	---	---	---	25,901,786
Hotel/Motel Taxes	---	---	90,634	---	146,891	---	---	14,340,522
Gravel and Gambling Taxes	3,597	---	---	---	---	10,786	13,030	1,919,868
Special Assessments	733,079	642,447	1,254,364	206,768	412,088	11,002,454	264,266	182,651,474
Licenses and Permits	255,992	403,188	228,776	16,307	347,669	1,682,425	96,177	69,367,307
<b>Intergovernmental Revenues</b>								
<b>Federal Grants</b>								
Community Development Block Grants	---	---	275,958	---	366,419	---	---	51,415,856
All Other	9,400	49,600	1,784	---	576,270	501,353	30,383	55,719,558
<b>State Grants</b>								
Local Government Aid	1,106,318	718,270	2,247,723	677,387	4,712,288	---	1,845,095	281,278,995
HACA (Homestead Credit)	998,310	832,524	686,502	293,725	1,542,232	1,334,768	677,028	172,652,197
Taconite Relief and Aids	---	---	---	---	---	---	---	5,283,341
Highways	678,463	1,271,587	142,604	---	705,116	2,634,426	445,618	114,752,731
All Other	191,103	467,266	650,693	64,500	832,026	157,932	130,875	107,988,314
<b>County Grants</b>								
Highways	164,500	5,518	3,795	---	9,839	---	11,065	4,973,413
All Other	38,363	83,350	---	9,984	203,449	91,582	---	11,452,437
<b>Local Units Grants</b>								
Highways	---	---	---	---	---	---	---	683,391
All Other	24,736	193,851	37,500	---	46,939	44,927	10,000	13,776,574
<b>Total Intergovernmental Revenues</b>	3,211,193	3,621,966	4,046,559	1,045,596	8,994,578	4,764,988	3,150,064	819,976,807
<b>Departmental Fees and Service Charges</b>								
General Government	46,033	93,897	47,765	47,427	5,458	450,359	187,710	34,327,158
Public Safety	398,485	238,790	70,574	181,309	120,729	326,218	15,308	27,499,726
Streets and Highways	---	---	68,124	---	11,958	553,750	6,676	17,076,014
Sanitation (Refuse Collection)	---	---	---	---	---	---	19,085	4,063,230
Libraries	---	---	---	---	29,708	---	---	942,237
Parks and Recreation	95,539	49,383	89,920	34,283	261,165	245,770	44,343	32,461,468
Airport	---	---	---	26,372	7,092	---	---	1,636,009
Transit	---	---	27,503	---	68,901	---	---	1,218,434
Cemetery	---	---	---	---	---	---	---	535,657
All Other	19,359	236,128	211,695	8,330	449,547	2,372,240	---	53,431,086
<b>Total Fees and Service Charges</b>	559,416	618,198	515,581	297,721	954,558	3,948,337	273,122	173,191,019
<b>Fines and Forfeits</b>	64,990	70,972	145,255	9,861	126,531	138,053	78,285	24,759,073
<b>Interest Earnings</b>	1,118,611	1,415,464	1,164,536	152,801	533,806	2,650,072	614,489	171,433,810
<b>All Other Revenues</b>	69,278	981,586	1,556,812	228,988	821,653	437,770	103,700	154,703,062
<b>Total Revenues</b>	9,723,881	12,145,327	11,107,900	2,444,413	17,477,859	32,127,841	6,499,418	2,500,127,456
<b>Other Financing Sources</b>								
<b>Borrowing</b>								
Bonded Indebtedness	---	4,024,020	1,149,595	190,000	2,429,088	13,025,622	529,222	633,906,761
Other Long-term Indebtedness	245,040	---	---	---	380,150	---	---	46,023,664
Short-term Indebtedness	---	---	---	---	---	---	---	250,825
<b>Total Borrowing</b>	245,040	4,024,020	1,149,595	190,000	2,809,238	13,025,622	529,222	680,181,250
<b>Other Financing Sources</b>	979,525	---	---	---	---	---	---	13,154,451
Transfers From Enterprise Funds	73,526	408,445	1,469,606	452,753	---	56,000	399,548	75,504,330
Transfers From Governmental Funds	412,698	6,677,302	1,982,774	43,735	573,253	7,230,444	263,078	477,596,981
<b>Total Revenues and Other Financing Sources</b>	11,434,670	23,255,094	15,709,875	3,130,901	20,860,350	52,439,907	7,691,266	3,746,564,468
Types of Public Service Enterprises (see page 88)	W,S,O	W,S,R,O	W,S,H,N,E,O	W,S,L,H,E,O	W,S	W,S	W,S,L,H,N,E,O	---



**TABLE 7**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	WEST ST. PAUL	WHITE BEAR LAKE	WILLMAR	WINDOM	WINONA	WOODBURY	WORTHINGTON	TOTAL
Class of City	3	2	3	4	2	2	4	
General Government - Current Expenditures	945,529	712,042	1,299,077	245,922	1,682,830	1,244,166	693,482	233,786,919
- Capital Outlay	27,461	3,404	77,023	3,501	252,980	52,095	5,551	62,417,474
Public Safety								
Police and Ambulance - Current Expenditures	1,611,571	2,176,262	2,017,253	526,144	2,225,487	2,806,104	1,458,066	352,399,211
- Capital Outlay	77,283	679,179	76,179	16,944	113,876	152,787	90,659	13,717,641
Fire - Current Expenditures	1,207,561	512,166	364,568	61,973	1,768,348	682,551	175,592	155,075,334
- Capital Outlay	22,863	26,925	47,951	16,881	99,657	466,459	2,116	21,219,490
Other Public Safety - Current Expenditures	470,081	396,698	149,619	2,009	260,061	494,459	13,136	45,011,363
- Capital Outlay	9,158	14,206	1,699	---	1,981	---	---	5,001,878
Streets and Highways - Maintenance	1,184,370	746,441	1,965,997	294,895	1,604,004	2,823,972	586,580	184,484,616
- Lighting	79,435	102,367	---	16,802	179,958	257,096	154,422	22,736,272
- Construction	1,911,140	752,944	2,079,596	639,769	1,282,458	13,034,628	1,685,976	372,602,060
- Other Capital Outlay	124,077	90,786	136,072	8,717	451,776	168,863	33,807	41,021,581
Sanitation								
Refuse Collection & Disposal - Current Expenditures	---	---	---	---	---	---	14,538	2,295,826
Other Sanitation - Current Expenditures	29,969	---	---	---	24,000	69,435	8,476	8,228,713
Capital Outlay	5,305	---	---	---	---	9,260	---	53,930
Health - Current Expenditures	---	481,180	---	9,211	44,899	---	---	28,951,573
- Capital Outlay	---	---	---	---	---	---	---	1,743,944
Culture and Recreation								
Libraries - Current Expenditures	---	---	151,700	85,717	675,203	---	---	44,050,657
- Capital Outlay	---	---	---	7,295	147,058	---	---	13,372,656
Parks and Recreation - Current Expenditures	546,486	212,736	989,912	151,685	1,645,148	1,253,055	301,744	171,730,656
- Capital Outlay	286,489	40,255	158,502	16,124	419,843	6,808,583	186,386	77,517,384
Housing and Economic Development - Current Expenditures	20,918	487,564	359,589	126,597	1,416,519	462,809	50,937	131,395,733
- Capital Outlay	---	2,864,663	---	3,400	160,153	2,989	57,894	221,708,668
Airport - Current Expenditures	---	---	---	28,186	68,586	---	---	4,147,278
- Capital Outlay	---	---	---	---	36,874	---	---	14,336,937
Transit - Current Expenditures	---	---	103,434	---	220,885	---	---	7,190,344
- Capital Outlay	---	---	---	---	---	---	---	1,217,551
Unallocated Insurance	62,110	---	---	---	---	---	---	7,228,463
All Other Unallocated - Current Expenditures	90,426	1,308	8,000	---	472,038	5,169	179,293	61,484,215
- Capital Outlay	---	---	460	---	2,322	---	1,102	11,463,205
Capital Outlay for Enterprise Funds	316,225	9,487	150,372	---	---	6,235,137	---	101,669,258
Debt Service - Principal	2,569,000	1,740,000	1,460,004	1,445,069	1,039,000	6,478,200	885,000	466,215,498
Debt Service - Interest and Fiscal Charges	855,813	910,253	705,137	318,002	602,406	2,968,965	287,733	190,957,278
<b>Total Current Expenditures</b>	<b>6,248,456</b>	<b>5,828,764</b>	<b>7,409,149</b>	<b>1,549,141</b>	<b>12,287,966</b>	<b>10,098,816</b>	<b>3,636,266</b>	<b>1,460,197,173</b>
<b>Total Capital Outlay</b>	<b>2,780,001</b>	<b>4,481,849</b>	<b>2,727,854</b>	<b>712,631</b>	<b>2,968,978</b>	<b>26,930,801</b>	<b>2,063,491</b>	<b>959,063,657</b>
<b>Total Debt Service</b>	<b>3,424,813</b>	<b>2,650,253</b>	<b>2,165,141</b>	<b>1,763,071</b>	<b>1,641,406</b>	<b>9,447,165</b>	<b>1,172,733</b>	<b>657,172,776</b>
<b>Total Expenditures</b>	<b>12,453,270</b>	<b>12,960,866</b>	<b>12,302,144</b>	<b>4,024,843</b>	<b>16,898,350</b>	<b>46,476,782</b>	<b>6,872,490</b>	<b>3,076,433,606</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---	119,637,226
Other Financing Uses	---	---	---	---	---	---	---	9,160,737
Transfers to Enterprise Funds	39,642	---	---	---	675,000	619,022	147,264	28,348,733
Transfers to Governmental Funds	412,698	6,677,302	1,982,774	43,735	573,253	7,230,444	263,078	477,596,990
<b>Total Expenditures and Other Financing Uses</b>	<b>12,905,610</b>	<b>19,638,168</b>	<b>14,284,918</b>	<b>4,068,578</b>	<b>18,146,603</b>	<b>54,326,248</b>	<b>7,282,832</b>	<b>3,711,177,292</b>

**TABLE 8**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
ALBERT LEA		18,207	760,682	769,124	(8,442)	34,632	---	26,190	---	---	---	(22,042)	19,648	---	---	---
ALEXANDRIA		8,274	637,006	489,355	147,651	47,908	31,943	163,616	---	---	---	(49,120)	330,686	---	---	---
ANDOVER		20,497	516,891	503,772	13,119	17,883	---	31,002	---	---	---	---	125,241	---	---	---
ANOKA		17,533	1,040,056	777,287	262,769	68,321	56,726	274,364	---	---	---	90,000	89,413	---	49,324	120,000
APPLE VALLEY	[3]	40,684	4,929,039	4,115,447	813,592	213,489	16,886	1,010,195	---	---	---	789,027	526,688	1,315,846	16,886	65,000
ARDEN HILLS		9,560	1,039,193	757,496	281,697	24,495	---	306,192	---	---	---	72,180	218,511	---	---	---
AUSTIN		22,055	1,425,612	1,367,367	58,245	144,992	372	202,865	---	---	---	---	104,289	---	372	---
BAXTER	[3]	4,505	362,619	432,385	(69,766)	32,166	---	(37,600)	---	---	---	131,052	---	---	---	---
BAYPORT		3,181	170,962	111,824	59,138	10,614	---	69,752	---	---	---	---	4,323	---	---	---
BELLE PLAINE		3,264	181,683	146,155	35,528	56,688	35,681	56,535	16,588	---	---	---	164,623	---	35,681	95,000
BEMIDJI		11,422	651,178	519,614	131,564	52,946	6,456	178,054	---	---	---	---	116,711	---	6,456	30,000
BENSON		3,208	257,314	161,337	95,977	27,811	12,883	110,905	---	---	---	---	26,440	---	12,883	15,850
BIG LAKE	[3]	3,800	434,077	393,310	40,767	266,676	24,376	283,067	16,720	---	---	---	901,147	1,340,000	24,376	40,000
BLAINE		42,268	1,622,569	1,326,068	296,501	60,979	134,135	223,345	---	---	---	---	2,072,354	765,000	134,135	1,025,000
BLOOMINGTON		86,912	7,300,984	5,777,251	1,523,733	810,241	54,604	2,279,370	---	---	---	25,245	918,174	---	54,604	200,000
BLUE EARTH		3,712	339,773	250,611	89,162	---	---	89,162	---	---	---	---	2,964	---	30,818	65,000
BRAINERD		12,579	971,762	945,748	26,014	87,697	---	113,711	---	---	---	54,000	145,510	---	---	---
BRECKENRIDGE	[4]	3,699	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKLYN CENTER		28,463	1,048,834	1,054,408	(5,574)	302,136	494	296,068	---	---	---	---	350,265	---	---	---
BROOKLYN PARK		59,832	3,020,111	2,569,741	450,370	362,564	13,969	798,965	---	---	---	---	1,103,289	---	---	---
BUFFALO		7,994	726,687	357,230	369,457	138,926	237,235	271,148	63,699	---	33,638	---	813,252	297,500	237,235	213,035
BURNSVILLE		55,550	2,624,437	3,571,896	(947,459)	85,016	32,183	(894,626)	---	---	---	139,156	6,706	---	32,183	290,000
CALEDONIA		2,938	124,659	105,767	18,892	54,120	29,718	43,294	---	---	---	---	---	---	24,618	35,000
CAMBRIDGE		5,323	356,275	316,866	39,409	438	---	39,847	---	---	---	147,000	---	---	---	---
CANNON FALLS		3,481	171,758	165,455	6,303	30,624	---	36,927	---	---	---	220,678	---	---	---	---
CHAMPLIN		19,154	711,762	717,662	(5,900)	509,568	216,671	286,997	---	---	---	34,826	73,323	---	216,671	250,000
CHANHASSEN	[3]	15,231	2,040,468	2,514,794	(474,326)	67,022	5,300	(412,604)	---	---	---	55,000	---	---	5,300	---
CHASKA		14,000	502,907	583,002	(80,095)	39,932	80,025	(120,188)	---	---	---	(61,784)	8,850	---	80,025	100,000
CHISHOLM		5,170	365,865	463,420	(97,555)	7,938	14,113	(103,730)	---	---	---	---	77,556	---	---	---
CIRCLE PINES		4,758	312,828	250,455	62,373	17,553	---	79,926	---	---	---	86,000	3,732	---	---	---
CLOQUET		11,160	1,911,911	1,904,233	7,678	413,298	33,782	387,194	164,568	---	63,776	---	768,933	---	33,782	200,000
COLUMBIA HEIGHTS		18,681	1,163,870	1,088,628	75,242	82,531	7,110	150,663	---	---	---	71,456	55,004	---	---	---
COON RAPIDS		59,981	2,696,941	1,998,665	698,276	457,248	817,281	338,243	---	---	---	---	373,732	---	789,241	320,000
COTTAGE GROVE		27,726	1,157,797	951,704	206,093	35,169	42,467	198,795	---	---	---	---	375,901	754,181	42,467	192,000
CROOKSTON		8,135	1,074,450	594,465	479,985	178,832	155,236	503,581	70,367	---	41,226	---	26,458	---	155,236	271,000
CRYSTAL		23,661	1,143,495	969,726	173,769	34,676	---	208,445	---	---	---	---	11,105	---	---	---
DEEPHAVEN		3,653	24,042	24,872	(830)	2,405	---	1,575	---	---	---	---	---	---	---	---
DELANO		2,989	123,442	150,233	(26,791)	23,158	278	(3,911)	---	---	---	3,358	161,797	---	278	463
DETROIT LAKES		7,317	524,055	482,675	41,380	11,701	40,313	12,768	---	---	---	---	143,493	---	39,300	80,500
DILWORTH		2,915	112,904	142,456	(29,552)	156,722	38,544	88,626	69,746	---	31,082	---	11,852	---	38,544	125,000
DULUTH		85,665	7,012,921	6,351,323	661,598	149,693	465,430	345,861	---	---	---	---	1,016,438	976,704	449,399	840,000
EAGAN		56,681	3,148,083	2,679,186	468,897	1,565,694	1,335,015	699,576	---	---	---	21,253	111,221	---	1,333,997	675,000
EAST GRAND FORKS		8,983	1,215,091	1,270,061	(54,970)	67,503	8,121	4,412	---	480,267	---	---	1,778,075	---	8,121	55,000
EDEN PRAIRIE		46,310	2,258,358	2,658,012	(399,654)	64,526	---	(335,128)	---	---	---	30,000	104,689	---	---	---
EDINA	[3][27]	46,845	7,591,331	6,764,748	826,583	---	79,722	746,861	---	---	---	---	532,018	---	78,182	345,000
ELK RIVER		13,286	342,671	228,460	114,211	311,974	116,684	309,501	---	---	---	25,349	1,287,022	---	112,498	40,000
ELY		3,906	292,595	308,153	(15,558)	15,190	17,746	1,886	---	---	8,801	---	94,390	---	17,746	40,574
EVELETH		4,001	371,767	362,220	9,547	17,903	44,247	(16,797)	---	---	---	---	---	---	---	---
FAIRMONT		11,340	1,154,526	903,450	251,076	13,619	---	264,695	---	---	---	120,185	156,957	---	---	---
FARIBAULT		18,727	1,090,884	565,691	525,193	37,395	28,296	534,292	---	---	---	209,751	518,068	---	27,566	35,000
FARMINGTON		7,708	681,467	307,388	374,079	76,787	---	450,866	---	---	---	---	38,387	---	---	---
FERGUS FALLS		12,874	1,000,174	837,169	163,005	204,113	361,855	5,263	---	---	---	32,498	132,801	---	---	---
FOREST LAKE	[3]	6,538	916,261	897,068	19,193	213,702	---	232,895	---	---	---	(162,046)	430,414	1,245,000	---	---
FRIDLEY	[3]	28,204	4,476,900	5,283,552	(806,652)	279,532	142,943	(670,063)	---	---	---	---	523,391	---	142,913	85,000

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

**TABLE 8  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
GLENCOE		4,961	499,018	352,923	146,095	22,054	87,883	80,266	--	--	7,500	26,524	--	87,883	90,000	
GLENWOOD		2,594	178,976	121,257	57,719	5,460	11,346	51,833	--	--	599	2,986	--	11,346	6,000	
GOLDEN VALLEY	[3]	20,911	3,162,543	3,350,777	(188,234)	357,159	--	168,925	--	--	--	155,998	--	--	--	
GOODVIEW		3,122	178,495	158,127	20,368	2,528	--	22,896	--	--	--	124,839	--	--	--	
GRAND RAPIDS		8,159	902,533	843,131	59,402	113,428	233,178	(60,348)	--	--	13,529	12,080	--	225,063	--	
GRANITE FALLS		3,056	340,764	321,545	19,219	19,479	64,421	(25,723)	--	--	(18,006)	37,401	--	64,421	40,000	
HASTINGS		16,392	892,992	539,630	353,362	117,262	30,000	440,624	--	--	456,462	41,840	--	30,000	105,000	
HERMANTOWN		7,093	407,409	418,765	(11,356)	140,268	4,773	124,139	--	--	--	1,677	--	--	--	
HIBBING		17,857	1,183,698	1,170,011	13,687	--	--	13,687	--	--	--	635,108	--	--	--	
HOPKINS		16,573	825,322	671,299	154,023	14,400	--	168,423	--	--	--	73,611	--	--	--	
HUGO	[3]	5,324	534,050	241,101	292,949	126,695	55,286	364,358	--	--	--	314,347	--	52,170	100,000	
HUTCHINSON		12,505	690,339	596,185	94,154	81,262	107,705	67,711	--	--	--	338,701	--	99,873	347,500	
INT'L FALLS	[3]	7,828	1,389,418	1,505,479	(116,061)	51,060	--	(65,001)	35,461	--	147,203	77,298	--	--	--	
INVER GROVE HEIGHTS		26,012	1,303,618	1,080,813	222,805	194,374	293,204	123,975	--	--	(50,900)	27,123	2,600,000	291,757	241,250	
JACKSON		3,559	345,676	260,897	84,779	27,086	11,446	100,419	--	--	20,000	9,245	--	11,446	60,000	
JORDAN		2,974	312,004	165,202	146,802	11,680	--	158,482	--	--	118,033	207,272	--	--	--	
KASSON		4,012	141,660	180,532	(38,872)	7,555	23,093	(54,410)	--	--	--	316,179	593,542	23,093	--	
LA CRESCENT		4,524	265,302	194,534	70,768	39,810	61,906	48,672	--	--	--	629,885	--	61,906	20,000	
LAKE CITY		4,521	243,933	205,270	38,663	12,885	18,000	33,548	--	--	--	15,810	--	--	--	
LAKE ELMO		6,148	38,081	59,222	(21,141)	1,216	32,951	(52,876)	--	--	--	--	--	--	--	
LAKEVILLE		34,292	1,148,831	1,317,968	(169,137)	147,781	80,093	(101,449)	--	--	13,608	39,215	2,850,000	80,093	--	
LE SUEUR		3,831	398,547	227,126	171,421	83,710	105,643	149,488	--	--	--	1,691,554	2,932,670	105,643	--	
LINO LAKES		13,097	338,474	305,577	32,897	197,958	64,118	166,737	--	--	74,685	22,334	--	64,118	40,000	
LITCHFIELD		6,133	341,658	349,198	(7,540)	16,000	157	8,303	--	--	--	587,794	--	--	--	
LITTLE CANADA		9,337	836,484	852,425	(15,941)	21,227	--	5,286	--	--	161,184	11,880	--	--	--	
LITTLE FALLS		7,595	722,590	477,651	244,939	96,269	--	341,208	--	--	191,040	5,629	--	--	--	
LONG PRAIRIE		2,848	163,783	148,166	15,617	15,422	47,443	(16,404)	--	--	3,000	361,466	--	47,443	--	
LIVERNE		4,555	846,629	564,339	282,290	33,491	18,485	297,296	--	--	39,435	138,289	--	10,929	70,000	
MAHTOMEDI		6,543	374,948	334,891	40,057	70,181	82,178	28,060	--	--	69,811	8,145	--	82,178	25,000	
MANKATO	[1]	31,977	6,360,873	5,150,476	1,210,397	265,331	152,975	1,322,753	--	3,797	696,739	848,265	--	146,436	270,000	
MAPLE GROVE		44,313	1,804,289	1,866,340	(62,051)	764,976	436,351	266,574	--	--	134,000	310,392	--	436,351	120,000	
MAPLEWOOD		33,533	247,566	328,480	(80,914)	127,792	3,538	43,340	--	--	83,895	--	--	--	--	
MARSHALL		12,331	1,853,591	1,478,609	374,982	73,234	311,309	136,907	--	--	--	285,565	4,700,000	306,458	48,250	
MEDINA		3,493	130,695	135,399	(4,704)	27,920	--	23,216	--	--	--	8,720	--	--	--	
MELROSE		2,670	303,713	192,498	111,215	26,445	11,568	126,092	--	--	--	15,632	--	11,568	33,614	
MINNEAPOLIS		365,889	35,798,500	29,897,035	5,901,465	403,885	2,372,789	3,932,561	--	--	1,595,320	494,240	691,500	1,941,749	8,450,000	
MINNETONKA	[3]	50,927	5,847,174	5,990,161	(142,987)	331,148	--	188,161	--	--	250,000	137,985	--	--	--	
MINNETRISTA		3,831	46,486	69,482	(22,996)	--	--	(22,996)	--	--	(125,000)	--	--	--	--	
MONTEVIDEO	[3]	5,505	914,613	664,844	249,769	85,705	345,159	(9,685)	17,940	--	6,689	546,204	712,059	284,848	382,250	
MONTICELLO		5,885	221,137	377,007	(155,870)	9,550	--	(146,320)	--	--	--	39,303	--	--	--	
MOORHEAD		33,675	3,442,428	2,024,192	1,418,236	596,515	1,310,816	703,935	--	--	183,528	2,259,724	2,662,174	1,310,816	641,583	
MORA		2,985	247,822	207,010	40,812	34,904	2,442	73,274	--	--	(218,000)	577,132	300,000	2,442	--	
MORRIS	[3]	5,627	781,041	582,299	198,742	38,196	53,828	183,110	--	--	53,263	162,793	--	53,828	145,896	
MOUND		9,584	401,044	376,861	24,183	31,524	36,958	18,749	--	--	17,000	7,275	--	36,958	35,750	
MOUNDS VIEW		12,561	572,833	674,426	(101,593)	400,215	354,804	(56,182)	--	--	(300,000)	457,589	--	354,804	80,000	
MOUNTAIN IRON		3,333	122,144	105,418	16,726	--	--	16,726	--	--	--	10,421	--	--	--	
NEW BRIGHTON		22,538	875,261	913,713	(38,452)	227,431	44,473	144,506	--	--	75,900	--	--	44,473	130,000	
NEW HOPE	[3]	21,646	2,872,584	2,601,591	270,993	15,311	--	286,304	--	--	--	--	--	--	--	
NEW PRAGUE		4,001	321,348	260,169	61,179	8,144	45,845	23,478	--	--	--	315,748	--	45,226	25,000	
NEW ULM		13,628	1,603,251	1,334,756	268,495	65,478	438,461	(104,488)	--	--	78,880	83,024	--	438,461	275,000	
NEWPORT		3,702	106,407	139,485	(33,078)	7,926	--	(25,152)	--	--	--	--	--	--	--	
NORTH BRANCH		5,354	181,165	96,830	84,335	10,114	20,540	73,909	--	--	--	62,098	--	20,540	40,000	
NORTH MANKATO		11,340	783,282	629,504	153,778	30,751	133,941	50,588	--	--	45,956	12,075	--	46,304	143,750	
NORTH ST. PAUL		12,813	477,474	421,162	56,312	--	--	56,312	--	--	--	--	--	--	--	

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

**TABLE 8  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
NORTHFIELD		15,667	590,638	487,441	103,197	94,764	20,900	177,061	---	---	---	363,306	12,135	---	---	---
OAK PARK HEIGHTS		3,776	177,345	150,476	26,869	27,713	---	54,582	---	---	---	49,162	6,781	---	---	---
OAKDALE		23,835	1,056,529	1,163,677	(107,148)	52,938	1,193	(55,403)	---	---	---	168,778	10,905	---	---	---
OLIVIA		2,630	268,616	235,940	32,676	97,189	128,808	1,057	63,337	---	---	---	32,029	---	128,808	50,000
ORONO		7,476	223,638	243,378	(19,740)	47,894	58,871	(30,717)	40,586	---	32,198	---	790	784,145	58,871	101,180
OSSEO		2,572	92,904	99,956	(7,052)	64,070	---	57,018	---	---	---	---	6,176	---	---	---
OTSEGO		6,616	314	7,810	(7,496)	8,691	12,075	(10,880)	---	---	---	---	23,056	---	12,075	16,000
OWATONNA		20,433	1,755,638	1,454,358	301,280	156,938	258,319	199,899	---	---	---	---	1,052,272	---	222,505	49,748
PARK RAPIDS		2,989	223,787	132,993	90,794	711	---	91,505	---	---	---	12,500	1,090	---	---	---
PINE CITY		2,763	121,439	85,976	35,463	32,491	7,827	60,127	73	---	---	---	---	---	7,827	20,000
PIPESTONE		4,553	253,680	206,901	46,779	5,760	2,945	49,594	---	---	---	99,610	31,052	---	1,297	1,650
PLAINVIEW		2,883	204,668	101,274	103,394	16,280	39,149	80,525	---	---	---	---	7,591	---	39,149	115,000
PLYMOUTH		58,960	2,769,573	2,740,293	29,280	462,082	190,052	301,310	---	---	---	(20,336)	---	---	190,052	5,085,000
PRINCETON		3,819	189,068	157,572	31,496	14,304	22,887	22,913	---	---	---	(5,600)	60,503	---	20,650	50,000
PRIOR LAKE		13,129	601,204	545,483	55,721	28,380	375	83,726	---	---	---	375,093	3,693	---	375	5,000
PROCTOR		3,017	340,165	330,313	9,852	40,042	2,908	46,986	23,101	---	---	---	---	---	2,908	25,000
RAMSEY		15,805	163,303	206,392	(43,089)	112,845	---	69,756	---	---	---	(5,000)	17,886	---	---	---
RED WING		15,701	998,095	886,264	111,831	93,686	1,608	203,909	---	---	---	144,114	419,447	---	---	---
REDWOOD FALLS		4,922	430,323	288,872	141,451	246,471	84,135	303,787	114,285	---	46,423	15,000	---	---	84,037	85,000
RICHFIELD	[3]	35,237	3,836,350	3,929,506	(93,156)	143,934	---	50,778	---	---	---	(12,000)	521,266	---	---	---
ROBBINSDALE		14,206	667,087	498,657	168,430	75,421	5,455	238,396	---	---	---	---	411,886	---	5,455	85,000
ROCHESTER		76,559	3,901,605	3,065,290	836,315	99,206	---	935,521	---	---	---	---	1,507,480	---	---	---
ROCKFORD		2,972	230,916	141,026	89,890	11,208	33,336	67,762	---	---	---	---	7,594	---	33,336	77,672
ROSEMOUNT		11,721	450,893	587,868	(136,975)	463,424	158,838	167,611	---	---	---	218,448	33,416	---	120,295	75,000
ROSEVILLE		33,942	3,101,338	3,404,125	(302,787)	---	---	(302,787)	---	---	---	---	570,421	---	---	---
SARTELL	[3]	6,843	715,988	595,765	120,223	40,786	---	161,009	---	---	---	70,000	560,492	---	---	---
SAUK CENTRE		3,748	341,085	235,592	105,493	---	---	105,493	---	---	---	---	54,316	---	---	---
SAUK RAPIDS		9,216	411,589	331,020	80,569	21,173	38,721	63,021	---	---	---	11,500	9,053	---	38,721	46,900
SAVAGE	[3]	14,444	2,486,461	2,359,901	126,560	313,066	126,957	312,669	---	---	---	166,485	276,202	---	123,372	870,000
SHAKOPEE		13,752	896,897	538,615	358,282	196,106	89,805	464,583	---	---	---	154,184	1,344,803	---	89,805	40,000
SHOREVIEW		26,049	1,160,365	1,047,996	112,369	215,340	132,346	195,363	---	---	---	200,950	103,929	---	132,346	245,000
SHOREWOOD		6,794	198,566	243,586	(45,020)	62,015	3,001	13,994	17,506	---	---	---	728,495	1,908,250	3,001	15,000
SLEEPY EYE		3,705	277,540	232,917	44,623	14,598	35,160	24,061	---	---	---	---	130,074	---	35,160	30,000
SOUTH ST. PAUL	[*]	20,255	669,064	519,286	149,778	---	16,220	133,558	---	---	---	48,722	3,693	---	16,220	35,000
SPRING LAKE PARK		6,717	321,425	337,232	(15,807)	50,644	6,404	28,433	---	---	---	---	---	---	6,404	17,764
ST. ANTHONY		8,362	342,704	470,657	(127,953)	424,991	---	297,038	---	103,238	---	---	2,340	---	---	---
ST. CHARLES		2,966	203,334	166,613	36,721	12,394	---	49,115	---	---	---	8,197	42,340	---	---	---
ST. CLOUD		58,566	4,828,904	3,798,985	1,029,919	40,639	2,592,406	(1,521,848)	---	---	---	(90,800)	61,073	---	1,713,800	457,200
ST. JAMES		4,447	536,922	440,790	96,132	17,207	53,338	60,001	---	---	---	---	36,707	---	53,338	125,000
ST. JOSEPH		4,304	120,741	162,187	(41,446)	4,354	---	(37,092)	---	---	---	---	131,750	---	---	---
ST. LOUIS PARK		43,568	1,889,381	1,933,154	(43,773)	211,322	4,552	162,997	---	---	---	---	595,235	---	---	---
ST. MICHAEL	[7]	3,198	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. PAUL		271,120	28,655,121	24,222,166	4,432,955	1,657,596	1,111,310	4,979,241	---	---	44,051	---	7,673,511	---	949,765	1,950,336
ST. PAUL PARK		5,010	256,802	246,157	10,645	2,631	47,455	(34,179)	---	---	---	---	---	---	47,455	35,000
ST. PETER		9,833	818,966	587,135	231,831	69,339	208,859	92,311	---	---	---	42,238	462,849	290,000	208,859	132,500
STAPLES		2,954	148,458	140,903	7,555	33,434	---	40,989	---	---	---	---	---	---	---	---
STEWARTVILLE		4,683	258,905	195,740	63,165	22,883	33,498	52,550	---	---	---	13,853	141,891	---	33,498	35,000
STILLWATER		15,649	726,992	660,739	66,253	90,953	18,383	138,823	---	---	---	---	209,467	---	---	---
THIEF RIVER FALLS		8,053	1,181,475	1,183,508	(2,033)	50,172	276,225	(228,086)	---	---	---	---	339,109	---	276,225	178,900
TWO HARBORS		3,603	450,612	459,179	(8,567)	28,606	---	20,039	---	---	---	---	87,917	---	---	---
VADNAIS HEIGHTS		12,342	394,645	422,806	(28,161)	73,727	---	45,566	---	---	---	(251,554)	268,116	---	---	---
VIRGINIA		9,173	945,160	927,506	17,654	---	---	17,654	---	---	---	---	565,662	---	---	---
WACONIA		4,363	455,082	298,929	156,153	104,097	128,562	131,688	---	---	---	21,172	2,128,505	3,058,544	107,106	---
WADENA		4,285	265,862	163,761	102,101	14,311	38	116,374	---	---	---	4,499	35,708	---	---	---

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

**TABLE 8  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
WAITE PARK		5,922	286,253	318,230	(31,977)	32,568	---	591	---	---	---	119,104	---	---	---	---
WASECA		8,263	660,708	570,439	90,269	26,777	62,601	54,445	---	---	---	22,418	102,783	---	61,418	80,000
WAYZATA		3,989	395,734	267,431	128,303	44,633	---	172,936	---	---	---	60,233	5,129	---	---	---
WHITE BEAR LAKE		25,849	949,401	906,368	43,033	28,822	6,695	65,160	---	---	---	57,950	1,552	---	6,695	120,000
WILLMAR		18,688	1,253,649	1,085,724	167,925	73,369	75,140	166,154	---	---	---	93,326	323,040	---	72,468	---
WINDOM		4,555	283,576	254,169	29,407	1,840	---	31,247	---	---	---	---	59,976	---	---	---
WINONA		26,623	1,515,929	947,611	568,318	74,435	204,358	438,395	---	---	---	(25,000)	264,446	310,552	204,358	158,033
WOODBURY		31,258	1,060,111	1,544,001	(483,890)	45,354	187,177	(625,713)	---	---	---	(591,022)	626,681	---	187,177	225,000
WORTHINGTON		10,260	1,575,491	1,013,355	562,136	268,899	315,173	515,862	---	---	---	52,757	223,765	---	311,323	95,000
<b>TOTAL</b>		<b>3,153,629</b>	<b>242,047,437</b>	<b>213,752,767</b>	<b>28,294,670</b>	<b>20,382,464</b>	<b>19,052,011</b>	<b>29,625,123</b>	<b>713,977</b>	<b>587,302</b>	<b>400,372</b>	<b>7,384,620</b>	<b>52,063,079</b>	<b>31,087,667</b>	<b>16,667,615</b>	<b>28,547,148</b>

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

**TABLE 9  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
ALBERT LEA		18,207	2,037,446	2,038,124	(678)	470,734	117,288	352,768	---	---	---	(68,465)	139,642	---	117,288	75,000
ANDOVER		20,497	731,370	797,487	(66,117)	7,482	---	(58,635)	---	---	---	7,130	16,926	---	---	---
ANOKA		17,533	1,924,245	1,664,394	259,851	283,164	207,045	335,970	---	---	---	141,000	49,785	---	36,195	90,000
APPLE VALLEY	[3]	40,684	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARDEN HILLS		9,560	1,104,988	957,241	147,747	31,474	---	179,221	---	---	---	---	45,610	---	---	---
AUSTIN		22,055	2,676,082	2,334,585	341,497	128,088	---	469,585	---	---	---	(55,667)	714,384	---	---	---
BAXTER	[3]	4,505	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BAYPORT		3,181	445,589	405,905	39,684	8,888	---	48,572	---	---	---	---	16,733	---	---	---
BELLE PLAINE		3,264	176,898	118,727	58,171	61,924	87,292	32,803	---	---	---	---	118,100	---	87,292	45,000
BEMIDJI		11,422	1,261,455	1,309,863	(48,408)	386,798	39,035	299,355	---	---	---	---	97,316	---	39,035	135,000
BENSON		3,208	381,089	331,655	49,434	6,189	27,766	27,857	---	---	---	---	31,244	---	27,766	34,150
BIG LAKE	[3]	3,800	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BLAINE		42,268	2,884,568	2,424,378	460,190	108,407	---	568,597	---	---	---	---	4,149,836	---	---	---
BLOOMINGTON		86,912	6,815,911	7,342,394	(526,483)	225,147	---	(301,336)	---	---	---	25,245	2,552	---	---	---
BLUE EARTH		3,712	354,036	341,440	12,596	43,945	119,364	(62,823)	---	---	---	---	3,558	1,360,000	119,364	50,000
BRAINERD		12,579	780,531	887,097	(106,566)	146,324	---	39,758	---	---	---	36,000	186,987	---	---	---
BRECKENRIDGE		3,699	72,473	69,611	2,862	1,946	---	4,808	---	---	---	---	10,796	---	---	---
BROOKLYN CENTER		28,463	2,282,067	1,900,710	381,357	243,730	1,041	624,046	---	---	---	---	1,280,515	---	---	---
BROOKLYN PARK		59,832	3,909,764	4,360,695	(450,931)	326,630	240	(124,541)	---	---	---	---	1,638,374	---	---	---
BUFFALO		7,994	1,045,173	607,770	437,403	103,663	387,934	153,132	---	---	---	---	1,567,134	762,500	387,934	236,915
BURNSVILLE		55,550	3,400,041	3,909,191	(509,150)	51,477	---	(457,673)	---	---	---	92,771	---	---	---	---
CALEDONIA		2,938	155,873	197,660	(41,787)	3,467	24,612	(62,932)	---	---	---	---	163,336	---	11,989	36,328
CAMBRIDGE		5,323	1,028,508	867,883	160,625	16,767	---	177,392	---	---	---	697,000	24,812	---	---	---
CANNON FALLS		3,481	243,214	243,187	27	21,296	---	21,323	---	---	---	203,000	2,034	---	---	---
CHAMPLIN		19,154	1,170,327	1,221,545	(51,218)	128,245	---	77,027	---	---	---	5,355	3,112	---	---	---
CHANHASSEN	[3]	15,231	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA		14,000	1,263,036	1,381,536	(118,500)	321,220	44,192	158,528	---	---	---	(127,345)	8,921	---	44,192	180,000
CHISHOLM		5,170	570,755	386,888	183,867	771	69,676	114,962	---	---	---	---	204,148	219,691	69,676	36,305
CIRCLE PINES		4,758	254,214	293,756	(39,542)	26,592	---	(12,950)	---	---	---	---	23,261	---	---	---
CLOQUET		11,160	790,600	687,974	102,626	55,212	---	157,838	9,071	---	3,463	---	363,604	---	---	---
COLUMBIA HEIGHTS		18,681	1,061,075	1,052,824	8,251	204,037	53,209	159,079	---	---	---	71,456	124,952	---	---	---
COON RAPIDS		59,981	3,208,011	3,544,824	(336,813)	47,888	4,047	(292,972)	---	---	---	---	129,780	---	---	---
COTTAGE GROVE		27,726	1,267,930	1,316,804	(48,874)	50,358	36,274	(34,790)	---	---	---	---	414,752	497,069	36,274	48,000
CROOKSTON		8,135	221,746	175,060	46,686	2,014	57,426	(8,726)	---	---	---	---	---	---	57,426	25,000
CRYSTAL		23,661	1,615,409	1,433,005	182,404	57,377	---	239,781	---	---	---	---	9,620	---	---	---
DEEPHAVEN		3,653	299,817	397,028	(97,211)	13,707	---	(83,504)	---	---	---	---	---	---	---	---
DELANO		2,989	483,354	246,114	237,240	60,894	55,870	242,264	---	---	---	---	2,453,621	---	55,870	90,000
DETROIT LAKES		7,317	792,792	801,184	(8,392)	12,958	---	4,566	---	---	---	---	298,786	---	---	---
DILWORTH		2,915	176,935	178,789	(1,854)	11,915	---	10,061	---	---	---	---	2,910	---	---	---
DULUTH		85,665	10,929,873	9,988,785	941,088	171,692	429,730	683,050	---	---	---	(40,000)	1,110,621	5,687,982	407,803	4,485,000
EAGAN		56,681	3,860,043	4,002,872	(142,829)	558,865	---	416,036	---	---	---	73,313	22,063	---	---	---
EAST GRAND FORKS		8,983	314,175	258,758	55,417	14,884	---	70,301	---	---	---	---	262,211	---	---	---
EDEN PRAIRIE		46,310	2,971,646	2,954,385	17,261	---	---	17,261	---	---	---	30,000	92,154	---	---	---
EDINA	[3]	46,845	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER		13,286	554,537	542,355	12,182	632,409	982	643,609	---	---	---	122,254	235,604	---	---	---
ELY		3,906	380,327	339,608	40,719	23,654	---	64,373	---	---	---	---	9,523	---	---	---
EVELETH	[23][24]	4,001	312,131	198,314	113,817	---	---	113,817	---	---	---	---	---	---	---	---
FAIRMONT		11,340	1,193,416	774,883	418,533	14,492	44,742	388,283	---	---	---	65,945	174,142	---	44,742	50,000
FALCON HEIGHTS		5,355	561,679	512,290	49,389	---	---	82,384	---	---	---	---	---	---	---	---
FARIBAUT		18,727	1,303,094	1,049,544	253,550	9,941	28,907	234,584	---	---	---	52,849	574,623	---	28,825	25,000
FARMINGTON		7,708	818,636	760,611	58,025	55,670	---	113,695	---	---	---	4,102	---	---	---	---
FERGUS FALLS		12,874	1,705,450	1,442,038	263,412	216,340	468,978	10,774	---	---	---	4,903	59,632	2,448,917	90,022	1,525,000
FOREST LAKE	[3]	6,538	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FRIDLEY	[3]	28,204	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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

**TABLE 9  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
GLENCOE		4,961	527,569	436,473	91,096	79,454	106,027	64,523	---	---	---	51,463	2,256,433	2,850,000	106,027	---
GLENWOOD		2,594	369,002	493,802	(124,800)	38,448	105,355	(191,707)	---	---	---	---	63,913	---	105,355	75,000
GOLDEN VALLEY	[3]	20,911	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GOODVIEW		3,122	374,966	241,922	133,044	2,944	---	135,988	---	---	---	15,000	310,522	---	---	---
GRAND RAPIDS		8,159	4,392,315	4,281,982	110,333	44,014	183,561	(29,214)	---	---	---	---	111,310	---	175,160	435,000
GRANITE FALLS		3,056	240,168	245,749	(5,581)	12,407	31,733	(24,907)	---	---	---	69	83,502	---	31,733	5,000
HASTINGS		16,392	1,056,650	930,479	126,171	108,369	---	234,540	---	---	---	201,582	2,682	---	---	---
HERMANTOWN		7,093	185,375	289,600	(104,225)	122,849	---	18,624	---	---	---	---	559	---	---	---
HIBBING		17,857	1,234,958	1,083,460	151,498	13,020	148,618	15,900	---	---	---	86,689	3,301	---	145,049	165,000
HOPKINS		16,573	1,567,459	1,292,780	274,679	9,500	---	284,179	---	---	---	---	23,661	---	---	---
HUGO	[3]	5,324	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON		12,505	1,808,821	1,359,497	449,324	165,307	338,470	276,161	---	---	---	---	---	---	315,313	4,450,000
INDEPENDENCE		3,017	41,367	97,697	(56,330)	7,762	---	(48,568)	---	---	---	---	---	---	---	---
INT'L FALLS	[3]	7,828	---	---	---	---	---	---	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS		26,012	1,208,772	1,285,448	(76,676)	29,644	4,035	(51,067)	---	---	---	---	1,905	35,000	4,035	8,750
JACKSON		3,559	202,846	229,777	(26,931)	14,985	35,756	(47,702)	---	---	---	4,900	6,596	---	35,756	20,000
JORDAN		2,974	214,631	127,325	87,306	13,898	28,326	72,878	---	---	---	---	260,123	---	28,326	25,000
KASSON		4,012	243,254	293,683	(50,429)	41,563	53,092	(61,958)	---	---	---	---	64,488	---	53,092	45,000
LA CRESCENT		4,524	260,016	261,832	(1,816)	58,475	---	56,659	---	---	---	41,360	71,782	---	---	---
LAKE CITY		4,521	375,734	326,483	49,251	15,217	70,757	(6,289)	---	---	---	---	15,246	---	52,757	49,709
LAKE ELMO		6,148	180	4,482	(4,302)	---	297	(4,599)	---	---	---	---	---	---	---	---
LAKEVILLE		34,292	1,757,481	2,665,774	(908,293)	17,733	3,718	(894,278)	---	---	13,608	(172,357)	11,024	---	---	---
LAUDERDALE	[*]	2,708	206,411	170,006	36,405	---	---	36,405	---	---	---	203,541	---	---	---	---
LE SUEUR		3,831	521,923	446,692	75,231	37,848	58,803	54,276	---	---	---	---	10,594	---	58,803	155,000
LINO LAKES		13,097	483,121	528,111	(44,990)	7,567	---	(37,423)	---	---	---	---	17,292	---	---	---
LITCHFIELD		6,133	954,490	817,248	137,242	69,804	278,376	(71,330)	15,187	---	8,054	65,000	18,192	---	278,376	165,000
LITTLE CANADA		9,337	767,668	831,892	(64,224)	30,104	---	(34,120)	---	---	---	50,929	---	---	---	---
LITTLE FALLS		7,595	689,171	796,138	(106,967)	26,779	---	(80,188)	---	---	---	---	73,740	---	---	---
LONG PRAIRIE		2,848	330,001	194,872	135,129	75,558	20,510	190,177	---	---	---	3,000	44,167	---	20,510	50,000
LUVERNE		4,555	706,971	502,685	204,286	151,467	111,762	243,991	64,216	---	27,909	37,448	130,879	---	111,762	186,300
MAHTOMEDI		6,543	455,585	443,120	12,465	29,968	---	42,433	---	---	---	---	112,239	---	---	---
MANKATO	[3]	31,977	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MAPLE GROVE		44,313	2,578,755	2,935,122	(356,367)	520,211	---	163,844	---	---	---	446,000	42,561	---	---	---
MAPLEWOOD		33,533	2,887,993	2,997,300	(109,307)	189,933	24,624	56,002	---	---	---	---	27,785	---	---	---
MARSHALL		12,331	2,230,983	1,844,906	386,077	96,460	569,778	(87,241)	---	406,925	---	(17,539)	1,048,485	---	559,177	227,570
MEDINA		3,493	172,865	233,186	(60,321)	25,026	---	(35,295)	---	---	---	---	1,689	---	---	---
MELROSE		2,670	940,693	721,304	219,389	160,418	59,688	320,119	---	---	---	---	14,704	---	59,688	170,000
MENDOTA HEIGHTS		10,757	1,007,033	1,310,391	(303,358)	91,079	---	(212,279)	25,647	---	4,821	---	---	---	---	---
MINNEAPOLIS		365,889	40,446,929	40,131,896	315,033	506,443	1,632,516	(811,040)	---	---	---	481,578	91,617	---	1,613,825	8,475,000
MINNETONKA	[3]	50,927	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETRISTA		3,831	175,341	266,388	(91,047)	---	---	(91,047)	---	---	---	---	---	---	---	---
MONTEVIDEO	[3]	5,505	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MONTICELLO		5,885	548,604	938,150	(389,546)	10,394	778	(379,930)	---	---	---	---	2,233	---	---	---
MOORHEAD		33,675	2,672,945	3,201,976	(529,031)	321,000	258,569	(466,600)	---	---	---	154,505	2,045,290	1,668,084	257,986	3,061,961
MORA		2,985	432,217	338,174	94,043	---	---	108,288	---	---	---	---	205,000	63,124	---	---
MORRIS	[3]	5,627	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MOUND		9,584	719,249	878,543	(159,294)	35,733	34,268	(157,829)	---	---	---	---	17,000	---	34,268	19,250
MOUNDS VIEW		12,561	1,117,269	1,176,617	(59,348)	41,979	---	(17,369)	---	---	---	(1,193)	48,999	---	---	---
MOUNTAIN IRON		3,333	178,391	163,549	14,842	7,437	---	22,279	---	---	---	---	28,496	---	---	---
NEW BRIGHTON		22,538	1,669,370	1,577,818	91,552	59,139	29,640	121,051	---	---	---	75,900	---	---	29,640	100,000
NEW HOPE	[3]	21,646	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW PRAGUE		4,001	526,659	375,267	151,392	196,680	316,710	31,362	43,774	---	16,170	---	32,431	---	267,659	85,000
NEW ULM		13,628	1,398,210	1,150,260	247,950	320,992	---	568,942	---	---	---	84,546	4,348,808	3,160,037	---	---
NEWPORT		3,702	223,244	325,948	(102,704)	595	629	(102,738)	---	---	---	---	---	---	---	---

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

**TABLE 9  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
NORTH BRANCH		5,354	137,302	118,558	18,744	26,032	23,952	20,824	---	---	---	---	---	---	23,952	15,000
NORTH MANKATO		11,340	679,182	616,406	62,776	22,485	2,829	82,432	---	---	---	58,294	8,630	---	2,829	21,250
NORTH ST. PAUL		12,813	874,680	887,763	(13,083)	---	---	(13,083)	---	---	---	---	---	---	---	---
NORTHFIELD		15,667	1,179,397	712,749	466,648	166,677	98,546	534,779	---	---	---	547,264	9,371	---	15,698	70,000
OAK PARK HEIGHTS		3,776	282,920	312,993	(30,073)	27,713	---	(2,360)	---	---	---	49,162	---	---	---	---
OAKDALE		23,835	1,802,787	1,928,768	(125,981)	52,938	1,193	(74,236)	---	---	---	168,777	10,904	---	---	---
OLIVIA		2,630	207,058	226,692	(19,634)	21,648	11,854	(9,840)	14,986	---	6,662	---	85,131	---	11,854	30,000
ORONO		7,476	579,390	771,112	(191,722)	167,138	67,721	(92,305)	43,208	---	---	---	70,746	765,855	57,496	98,820
OSSEO		2,572	209,646	212,097	(2,451)	14,933	---	12,482	---	---	---	---	---	---	---	---
OWATONNA		20,433	1,504,211	1,043,047	461,164	386,353	---	847,517	---	---	---	821,360	1,343,818	---	---	---
PARK RAPIDS		2,989	197,491	134,183	63,308	1,468	---	64,776	---	---	---	12,500	1,732	---	---	---
PINE CITY		2,763	124,947	120,148	4,799	113,689	10,381	108,107	36,314	---	12,202	---	4,187	---	10,381	25,000
PIPESTONE		4,553	383,918	230,572	153,346	8,503	63,465	98,384	80	---	---	7,057	19,578	---	63,171	94,750
PLAINVIEW		2,883	456,801	428,498	28,303	5,572	---	33,875	---	---	---	---	---	---	---	---
PLYMOUTH		58,960	4,563,521	4,955,177	(391,656)	142,461	---	(249,195)	---	---	---	97,400	---	---	---	---
PRINCETON		3,819	270,868	108,405	162,463	3,302	---	165,765	---	---	---	---	3,349,734	3,704,282	---	---
PRIOR LAKE		13,129	1,240,854	872,491	368,363	28,380	---	396,743	---	---	---	380,469	3,693	---	---	---
PROCTOR		3,017	239,986	217,831	22,155	14,588	---	36,743	---	---	---	---	153	---	---	---
RAMSEY		15,805	199,864	271,680	(71,816)	35,444	---	(36,372)	---	---	---	(2,000)	4,471	---	---	---
RED WING		15,701	1,857,031	1,456,936	400,095	10,720	5,550	405,265	---	---	---	162,940	139,221	---	---	---
REDWOOD FALLS		4,922	336,884	301,123	35,761	101,918	12,337	125,342	25,919	---	10,524	10,000	---	---	12,337	25,000
RICHFIELD	[3]	35,237	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE		14,206	1,051,780	918,673	133,107	70,002	---	203,109	---	---	---	---	---	---	---	---
ROCHESTER		76,559	7,631,620	7,670,779	(39,159)	581,723	1,236,834	(694,270)	125,752	---	40,580	314,808	652,841	---	1,195,870	575,000
ROCKFORD		2,972	191,150	181,438	9,712	14,245	24,428	(471)	---	---	---	---	998	---	24,428	17,328
ROSEMOUNT		11,721	668,789	1,034,692	(365,903)	344,757	3,977	(25,123)	---	---	---	7,354	106,965	---	---	---
ROSEVILLE		33,942	2,976,380	2,834,589	141,791	92,524	---	234,315	---	---	---	---	226,360	---	---	---
SARTELL	[3]	6,843	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE		3,748	379,486	336,608	42,878	5,599	---	48,477	---	---	---	---	487,782	---	---	---
SAUK RAPIDS		9,216	463,648	467,881	(4,233)	43,521	45,664	(6,376)	---	---	---	59,422	9,053	---	45,664	38,100
SAVAGE	[3]	14,444	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE		13,752	2,041,341	1,435,920	605,421	223,435	---	828,856	---	---	91,318	---	244,942	---	---	---
SHOREVIEW		26,049	1,823,061	1,981,707	(158,646)	214,004	---	55,358	---	---	---	200,950	76,034	---	---	---
SHOREWOOD		6,794	708,573	706,328	2,245	39,006	---	41,251	---	---	---	---	1,166	---	---	---
SLEEPY EYE		3,705	213,248	74,124	139,124	47,241	68,793	117,572	---	---	---	120,000	231,917	---	68,793	55,000
SOUTH ST. PAUL	[*]	20,255	2,196,693	2,398,725	(202,032)	39,984	---	(162,048)	---	---	---	60,471	14,447	---	---	---
SPRING LAKE PARK		6,717	452,742	435,755	16,987	22,407	---	39,394	---	---	---	---	3,633	---	---	---
ST. ANTHONY		8,362	514,536	606,857	(92,321)	20,865	2,009	(73,465)	---	---	---	---	---	---	2,009	35,000
ST. CHARLES		2,966	305,767	282,243	23,524	8,499	4,224	27,799	---	---	---	14,649	57,034	---	4,224	15,000
ST. CLOUD		58,566	2,638,341	2,990,425	(352,084)	179,724	90,487	(262,847)	---	---	---	---	72,578	---	87,108	107,800
ST. JAMES		4,447	337,851	481,560	(143,709)	20,323	---	(123,386)	---	---	---	75,343	2,362	---	---	---
ST. JOSEPH		4,304	177,485	191,065	(13,580)	20,149	---	6,569	---	---	---	---	15,117	---	---	---
ST. LOUIS PARK		43,568	3,954,349	3,874,592	79,757	235,928	1,173	314,512	---	---	54,950	---	19,779	---	---	---
ST. MICHAEL		3,198	114,736	81,859	32,877	303,218	28,780	307,315	---	---	---	(58,780)	---	---	28,780	30,000
ST. PAUL		271,120	36,930,593	26,878,579	10,052,014	4,539,210	4,625,816	9,965,408	---	---	---	6,110,494	11,544,713	---	4,486,048	3,000,314
ST. PAUL PARK		5,010	283,303	235,294	48,009	---	---	48,009	---	---	---	---	---	---	---	---
ST. PETER		9,833	540,303	520,420	19,883	14,058	11,366	22,575	---	---	---	34,346	366,962	---	11,366	52,500
STAPLES		2,954	147,568	162,423	(14,855)	7,806	---	(7,049)	---	---	---	---	2,862	---	---	---
STEWARTVILLE		4,683	318,950	368,676	(49,726)	31,213	50,630	(69,143)	---	---	---	---	---	---	50,630	30,000
STILLWATER		15,649	1,305,125	1,527,067	(221,942)	89,307	---	(132,635)	---	---	---	---	50,864	---	---	---
THIEF RIVER FALLS		8,053	368,554	366,925	1,629	25,602	3,601	23,630	---	---	---	---	17,618	---	3,601	50,000
TWO HARBORS		3,603	592,441	665,535	(73,094)	119,216	70,299	(24,177)	44,272	---	30,153	---	586,151	---	70,299	67,995
VADNAIS HEIGHTS		12,342	959,435	983,273	(23,838)	142,444	1,045	117,561	---	---	---	(496)	125,136	---	---	---
VIRGINIA		9,173	1,300,797	1,045,801	254,996	209,353	234,949	229,400	---	175,000	---	---	1,247,131	---	234,949	1,300,000

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



**TABLE 9  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
WACONIA		4,363	572,692	633,839	(61,147)	77,794	---	16,647	---	---	---	11,549	---	---	---	---
WADENA		4,285	435,694	350,308	85,386	29,260	32,897	81,749	---	---	4,499	4,738	---	32,897	65,000	
WAITE PARK		5,922	247,006	402,153	(155,147)	25,630	---	(129,517)	---	---	---	---	---	---	---	---
WASECA		8,263	736,893	1,078,148	(341,255)	32,862	17,416	(325,809)	---	---	38,500	101,796	2,865,000	16,847	20,000	
WAYZATA		3,989	568,536	512,873	55,663	13,792	---	69,455	---	---	46,333	6,167	---	---	---	
WEST ST. PAUL		19,421	1,480,073	1,577,784	(97,711)	104,045	---	6,334	---	---	73,526	613	---	---	---	
WHITE BEAR LAKE		25,849	1,626,831	1,730,929	(104,098)	20,514	904	(84,488)	---	---	48,950	---	---	904	35,000	
WILLMAR		18,688	2,033,858	1,715,832	318,026	246,080	---	564,106	---	---	100,000	158,119	---	225,583	205,722	
WINDOM		4,555	530,963	294,093	236,870	6,383	---	243,253	598,697	---	---	2,144,761	3,893,638	---	---	
WINONA		26,623	1,700,344	1,182,593	517,751	150,190	251,253	416,688	---	---	(650,000)	448,010	2,429,785	251,253	153,967	
WOODBURY		31,258	1,883,643	2,324,502	(440,859)	15,090	---	(425,769)	---	---	28,000	53,942	---	---	---	
WORTHINGTON		10,260	1,290,474	1,238,557	51,917	167,325	83,320	135,922	---	---	(8,084)	421,037	---	82,056	85,000	
<b>TOTAL</b>		<b>3,179,997</b>	<b>254,920,374</b>	<b>241,006,228</b>	<b>13,914,146</b>	<b>19,170,408</b>	<b>13,999,739</b>	<b>19,084,815</b>	<b>448,426</b>	<b>1,180,622</b>	<b>329,419</b>	<b>12,460,927</b>	<b>55,452,800</b>	<b>29,898,923</b>	<b>13,127,017</b>	<b>31,458,784</b>

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

**TABLE 10**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
ALBERT LEA		18,207	32,116	148,348	(116,232)	11,542	---	(104,690)	---	---	---	328,948	912	---	---	---
ANOKA	[*]	17,533	688,687	669,056	19,631	---	---	19,631	---	---	---	---	---	---	---	---
BEMIDJI		11,422	568,539	465,472	103,067	15,779	---	118,846	---	---	---	---	23,149	---	---	---
BENSON	[*]	3,208	125,124	113,806	11,318	5,804	---	17,122	---	---	---	---	---	---	---	---
BLAINE	[*]	42,268	1,545,785	1,830,935	(285,150)	141,522	---	(143,628)	---	---	---	---	---	---	---	---
BRECKENRIDGE	[*]	3,699	25,897	28,462	(2,565)	201	---	(2,364)	---	---	---	---	---	---	---	---
CHAMPLIN	[*]	19,154	1,086,313	954,026	132,287	8,753	---	141,040	---	---	---	139,700	---	---	---	---
CHISHOLM		5,170	367,495	390,892	(23,397)	28,388	---	4,991	---	---	---	---	96,600	---	---	---
CIRCLE PINES	[*]	4,758	233,089	239,098	(6,009)	29,266	---	23,257	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS		18,681	1,293,894	1,164,377	129,517	126,549	---	256,066	---	---	---	107,721	1,931	---	---	---
DEEPHAVEN	[*]	3,653	303,866	292,746	11,120	24,076	---	35,196	---	---	---	---	---	---	---	---
DILWORTH		2,915	193,537	167,991	25,546	3,688	---	29,234	---	---	---	---	21,682	---	---	---
EAST GRAND FORKS		8,983	594,849	583,326	11,523	381	---	11,904	---	---	---	---	2,130	---	---	---
ELK RIVER	[*]	13,286	694,863	691,892	2,971	13,645	---	16,616	---	---	---	---	---	---	---	---
FARMINGTON		7,708	762,293	666,631	95,662	22,716	---	118,378	---	---	---	52,706	178,054	---	---	---
FERGUS FALLS		12,874	2,694,103	2,347,871	346,232	100,911	117,363	329,780	---	---	---	10,970	18,873	---	117,363	200,000
GLENCOE	[*]	4,961	279,431	296,444	(17,013)	---	2,100	(19,113)	---	---	---	---	---	---	2,100	---
GLENWOOD	[*]	2,594	104,404	99,954	4,450	1,184	---	5,634	---	---	---	---	---	---	---	---
HIBBING		17,857	1,893,636	2,048,240	(154,604)	66,862	---	(87,742)	---	---	---	---	164,428	---	---	---
HOPKINS		16,573	590,107	573,763	16,344	2,300	---	18,644	---	---	---	---	55,531	---	---	---
HUTCHINSON	[*]	12,505	428,798	449,703	(20,905)	118,375	1,591	95,879	---	---	---	---	---	---	---	---
LA CRESCENT	[*]	4,524	131,867	123,848	8,019	207	---	8,226	---	---	---	---	---	---	---	---
LAKE CITY	[*]	4,521	172,721	177,286	(4,565)	1,659	---	(2,906)	---	---	---	---	---	---	---	---
LITCHFIELD		6,133	291,920	288,167	3,753	15,162	---	18,915	---	10,000	50,000	---	---	---	---	---
LITTLE FALLS		7,595	195,066	159,082	35,984	879	---	36,863	---	---	20,100	---	---	---	---	---
LUVERNE		4,555	351,237	252,395	98,842	21,798	8,686	111,954	---	---	---	26,532	7,171	---	7,889	4,000
MANKATO	[2]	31,977	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNEAPOLIS		365,889	23,365,406	22,432,275	933,131	---	69,165	863,966	---	---	---	---	260,517	---	69,165	410,000
MONTEVIDEO	[*]	5,505	390,931	390,931	---	---	---	---	---	---	---	---	---	---	---	---
MOORHEAD		33,675	2,240,959	1,900,676	340,283	120,338	---	460,621	---	---	---	110,913	24,590	---	---	---
MOUNTAIN IRON		3,333	387,975	253,424	134,551	9,505	---	144,056	---	---	---	---	119,684	---	---	---
NORTH MANKATO		11,340	637,722	644,451	(6,729)	11,845	17,000	(11,884)	---	---	---	(5,956)	4,049	---	17,000	20,000
NORTHFIELD	[*]	15,667	469,568	483,094	(13,526)	7,249	25	(6,302)	---	---	---	15,000	---	---	---	---
OSSEO	[*]	2,572	134,678	143,507	(8,829)	23,646	---	14,817	---	---	---	---	---	---	---	---
PIPESTONE		4,553	268,714	231,637	37,077	6,639	1,050	42,666	---	---	---	40,000	---	---	1,050	2,200
PRINCETON		3,819	266,264	249,920	16,344	913	---	17,257	---	---	---	---	13,758	---	---	---
ROBBINSDALE		14,206	1,130,387	924,911	205,476	53,311	---	258,787	---	---	---	---	---	---	---	---
SHAKOPEE	[*]	13,752	544,937	545,367	(430)	6,757	---	6,327	---	---	---	---	---	---	---	---
ST. CLOUD		58,566	1,470,289	1,402,169	68,120	46,442	---	114,562	---	---	---	---	---	---	---	---
ST. JOSEPH	[*]	4,304	91,542	73,737	17,805	1,943	---	19,748	---	---	---	---	---	---	---	---
ST. LOUIS PARK	[*]	43,568	2,591,652	2,348,890	242,762	498,863	---	741,625	---	---	---	---	---	---	---	---
ST. PETER		9,833	377,018	378,864	(1,846)	169	---	(1,677)	---	---	---	---	996	---	---	---
STILLWATER		15,649	1,129,098	1,247,652	(118,554)	1,430	---	(117,124)	---	---	---	(113,707)	712	---	---	---
THIEF RIVER FALLS		8,053	538,306	504,245	34,061	5,090	---	39,151	---	---	---	---	6,350	---	---	---
VIRGINIA		9,173	1,297,298	1,196,374	100,924	---	---	100,924	---	---	---	---	228,366	---	---	---
WAYZATA	[*]	3,989	208,395	193,438	14,957	2,796	---	17,753	---	---	---	(5,000)	---	---	---	---
WHITE BEAR LAKE		25,849	1,144,414	1,085,883	58,531	72,063	---	130,594	---	---	---	31,000	---	---	---	---
TOTAL		960,609	54,335,190	51,855,256	2,479,934	1,630,646	216,980	3,893,600	0	0	10,000	808,927	1,229,483	0	214,567	636,200

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

**TABLE 11**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
ALEXANDRIA		8,274	8,950,370	8,428,322	522,048	571,998	461,671	632,375	---	---	---	685,303	---	3,616	---	
ANOKA		17,533	13,146,667	10,938,171	2,208,496	292,345	181,268	2,319,573	---	---	965,000	1,538,797	---	62,010	---	
AUSTIN		22,055	20,312,001	20,312,001	---	452,678	4,464	448,214	---	19,835	---	555,226	---	4,464	---	
BENSON		3,208	1,493,545	1,335,582	157,963	55,572	---	313,535	---	---	16,006	234,098	---	---	---	
BLUE EARTH		3,712	3,078,501	2,751,125	327,376	50,210	20,636	356,950	---	---	---	588,782	980,000	210,457	45,000	
BRAINERD		12,579	7,441,823	7,015,114	426,709	146,928	---	573,637	---	---	90,000	1,129,849	---	---	---	
BRECKENRIDGE	[4]	3,699	2,057,788	1,865,720	192,068	73,080	9,746	255,402	---	---	137,350	827,734	---	9,746	12,440	
BUFFALO		7,994	4,221,782	3,508,964	712,818	55,474	117,405	650,887	---	---	231,388	894,933	1,512,190	117,405	457,577	
CALEDONIA		2,938	1,167,681	918,456	249,225	79,003	913	327,315	---	---	---	14,205	---	913	---	
CHASKA		14,000	9,835,071	8,019,101	1,815,970	308,869	95,323	2,029,516	---	---	1,166,291	408,127	---	95,323	770,000	
DELANO		2,989	1,662,848	1,242,301	420,547	136,826	71,537	485,836	---	---	21,843	128,477	---	53,833	108,177	
DETROIT LAKES		7,317	5,484,412	5,327,186	157,226	622,682	208,345	571,563	---	138,274	---	465,000	---	---	---	
EAST GRAND FORKS		8,983	6,420,903	4,976,069	1,444,834	119,582	---	1,564,416	---	---	653,923	646,268	---	---	---	
ELK RIVER		13,286	6,144,733	5,546,960	597,773	129,333	46,828	680,278	---	---	156,691	1,000,554	---	17,283	70,000	
ELY		3,906	1,811,086	1,621,818	189,268	59,797	11,389	237,676	---	10,041	---	84,469	---	11,389	35,000	
FAIRMONT		11,340	10,760,789	10,741,172	19,617	451,010	159,837	310,790	---	---	740,757	490,213	---	158,079	2,250,000	
GLENCOE		4,961	3,682,886	3,120,567	562,319	87,605	178,969	470,955	---	---	32,695	968,446	505,000	178,969	275,223	
GRAND RAPIDS		8,159	6,608,244	5,874,113	734,131	288,223	16,613	1,005,741	---	---	204,369	652,784	---	8,380	---	
GRANITE FALLS		3,056	1,617,331	1,428,580	188,751	21,684	---	210,435	---	---	194,158	190,224	---	---	---	
HASTINGS		16,392	679,967	514,697	165,270	---	491,582	(326,312)	---	---	(200,000)	---	---	491,582	425,000	
HIBBING		17,857	7,730,691	7,450,215	280,476	500,129	803,239	(22,634)	---	---	---	2,961,161	---	448,384	490,000	
HUTCHINSON		12,505	11,210,854	10,921,471	289,383	197,269	672,833	(186,181)	---	---	405,000	1,042,690	---	655,989	425,000	
JACKSON		3,559	2,198,424	1,803,909	394,515	35,395	59,775	370,135	---	---	275,000	191,130	---	59,775	105,000	
KASSON		4,012	1,324,664	1,165,052	159,612	35,935	1,729	193,818	---	---	100,000	41,411	---	1,729	---	
LAKE CITY		4,521	5,030,132	4,593,914	436,218	61,411	37,550	460,079	---	---	5,000	428,234	---	---	---	
LE SUEUR		3,831	4,618,636	4,196,129	422,507	200,604	15,858	607,253	---	9,667	537	320,203	351,956	15,858	60,000	
LITCHFIELD		6,133	3,627,822	3,783,914	(156,092)	350,048	6,809	187,147	---	---	290,000	137,846	---	3,313	---	
LUVERNE		4,555	3,164,496	2,536,466	628,030	74,128	1,909	700,249	---	---	217,714	204,461	---	72	---	
MARSHALL		12,331	13,339,668	12,770,325	569,343	1,025,634	1,114,080	480,897	---	---	---	190,268	---	551,012	231,750	
MELROSE		2,670	3,499,744	3,258,843	240,901	570,699	42,897	768,703	---	---	288,863	235,888	---	42,897	121,386	
MOORHEAD		33,675	14,456,485	11,969,021	2,487,464	369,002	232,531	2,623,935	---	---	3,019,270	806,116	1,331,115	232,531	273,417	
MORA		2,985	4,220,122	3,919,864	300,258	124,142	12,846	411,554	---	---	109,400	1,652,438	1,500,000	12,846	---	
MOUNTAIN IRON		3,333	880,144	867,433	12,711	27,489	550	39,650	---	---	---	101,620	---	550	---	
NEW PRAGUE		4,001	3,816,636	3,795,917	20,719	179,432	200,151	---	---	---	(5,000)	184,329	---	172,707	175,000	
NEW ULM		13,628	9,261,267	8,338,743	922,524	450,941	190,016	1,183,449	---	---	465,545	971,688	---	190,016	175,000	
NORTH BRANCH		5,354	1,374,698	1,308,423	66,275	65,562	43,803	88,034	---	---	---	118,942	---	---	---	
NORTH ST. PAUL		12,813	4,787,899	4,756,520	31,379	121,881	10,726	142,534	---	---	---	478,352	---	---	---	
OLIVIA		2,630	1,435,255	939,546	495,709	47,954	21,501	522,162	---	---	275,000	190,592	---	21,501	50,000	
OWATONNA		20,433	18,825,806	18,384,774	441,032	452,672	925,630	(31,926)	---	---	---	706,277	---	372,406	137,580	
PRINCETON		3,819	3,353,163	3,100,653	252,510	16,633	33,224	235,919	---	---	36,000	461,022	---	31,715	20,000	
PROCTOR		3,017	1,189,176	1,016,445	172,731	119,102	20,307	271,526	---	---	---	721,096	---	20,307	---	
REDWOOD FALLS		4,922	2,622,366	2,968,673	(346,307)	505,036	30,176	128,553	---	---	249,834	117,086	---	3,058	---	
ROCHESTER		76,559	68,374,590	62,574,671	5,799,919	625,945	200,027	6,225,837	---	---	---	3,790,941	---	126,213	278,509	
SAUK CENTRE		3,748	2,149,189	1,941,185	208,004	117,684	16,418	309,270	---	---	40,000	347,813	---	3,306	60,000	
SHAKOPEE		13,752	8,740,907	7,590,647	1,150,260	320,408	196,965	1,273,703	---	---	605,306	929,367	---	196,965	182,048	
SLEEPY EYE		3,705	2,032,610	1,735,222	297,388	103,656	102,690	298,354	---	---	---	606,839	---	---	---	
ST. CHARLES		2,966	1,378,316	1,173,860	204,456	21,030	4,600	220,886	---	---	60,855	87,421	---	4,600	30,000	
ST. CLOUD		58,566	2,018,236	672,278	1,345,958	169,093	1,364,369	150,682	---	---	---	---	---	1,364,369	310,000	
ST. JAMES		4,447	2,576,037	2,379,989	196,048	71,943	---	267,991	---	---	231,800	356,225	---	---	---	
ST. PETER		9,833	5,026,888	4,750,461	276,427	107,363	20,651	363,139	---	---	318,420	145,924	---	20,651	110,000	
STAPLES		2,954	1,447,131	1,468,453	(21,322)	40,117	2,460	16,335	---	---	---	---	---	2,460	---	
THIEF RIVER FALLS		8,053	5,684,742	4,928,567	756,175	190,561	207,470	739,266	---	---	450,000	402,742	---	---	---	
TWO HARBORS		3,603	1,571,554	1,452,120	119,434	148,023	2,516	264,941	---	---	---	66,652	---	2,516	20,000	
VIRGINIA		9,173	6,641,871	6,254,486	387,385	158,058	141,984	403,459	---	---	---	715,773	---	268,626	---	

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

**TABLE 11**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
WADENA		4,285	2,612,489	2,113,581	498,908	52,001	5,573	545,336	---	---	---	204,499	76,782	---	---	---
WASECA		8,263	4,354,178	4,417,275	(63,097)	74,102	4,622	6,383	---	---	---	40,237	77,558	---	4,622	---
WILLMAR		18,688	12,513,546	9,643,582	2,869,964	596,615	387,768	3,078,811	---	---	---	891,782	722,559	---	366,549	1,466,128
WINDOM		4,555	2,486,460	2,128,209	358,251	277,608	---	635,859	---	---	---	195,245	449,501	---	---	---
WORTHINGTON		10,260	8,107,106	7,161,881	945,225	280,900	1,073	1,225,052	---	---	---	281,660	948,316	---	---	---
<b>TOTAL</b>		<b>602,375</b>	<b>376,262,426</b>	<b>341,718,736</b>	<b>34,543,690</b>	<b>12,989,104</b>	<b>9,213,852</b>	<b>38,318,942</b>	<b>0</b>	<b>167,776</b>	<b>10,578</b>	<b>14,247,104</b>	<b>33,481,423</b>	<b>5,828,305</b>	<b>6,620,992</b>	<b>9,169,235</b>

**TABLE 12  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments	
GLENCOE	[14]	4,961	4,527,540	4,502,979	24,561	---	---	24,561	---	---	---	---	---	---	---	318,321	---
GRANITE FALLS	[11]	3,056	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON	[11]	12,505	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JACKSON	[11]	3,559	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE CITY - MARSHALL	[14]	4,521	3,876,238	3,860,177	16,061	37,771	---	53,832	---	---	---	---	---	---	---	58,666	100,000
MELROSE	[13]	2,670	2,437,693	2,376,363	61,330	---	---	61,330	---	---	---	---	---	---	---	48,908	---
NORTHFIELD	[11]	15,667	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE	[11]	3,748	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. PETER	[11]	9,833	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VIRGINIA	[11]	9,173	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WORTHINGTON	[11]	10,260	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>TOTAL</b>		<b>92,284</b>	<b>10,841,471</b>	<b>10,739,519</b>	<b>101,952</b>	<b>37,771</b>	<b>0</b>	<b>139,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>425,895</b>	<b>100,000</b>

**TABLE 13  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
GLENCOE	[14]	4,961	9,582,059	8,750,401	831,658	484,909	186,481	1,130,086	---	---	---	1,304,100	---	---	295,116	4,637,161
GRANITE FALLS	[11]	3,056	6,784,243	6,287,683	496,560	207,345	112,585	591,320	---	---	---	269,224	---	---	112,585	621,042
HUTCHINSON	[11]	12,505	23,635,108	21,994,618	1,640,490	615,032	1,069,109	1,186,413	---	---	---	557,438	---	---	1,069,109	526,525
JACKSON	[11]	3,559	3,236,062	3,556,827	(320,765)	92,534	---	(228,231)	---	---	(195,055)	245,400	---	---	---	---
LAKE CITY	[14]	4,521	3,196,957	2,975,289	221,668	397,977	---	619,645	---	---	---	86,199	---	---	499	7,114
LIVERNE		4,555	6,853,727	6,580,387	273,340	70,544	94,454	249,430	---	---	---	269,510	---	---	94,454	1,367,432
MARSHALL	[11][14][19]	12,331	15,038,833	13,155,070	1,883,763	327,415	206,281	2,004,897	---	---	---	546,708	---	---	187,663	592,873
MELROSE	[13]	2,670	2,771,620	2,388,112	383,508	114,744	---	498,252	---	---	---	258,686	---	---	23,381	165,000
NORTHFIELD	[11]	15,667	14,170,092	12,731,413	1,438,679	562,299	5,810	1,995,168	---	---	---	1,147,608	---	---	454,961	2,671,263
REDWOOD FALLS		4,922	5,906,523	5,283,139	623,384	165,026	---	788,410	---	---	---	92,244	---	---	---	---
SAUK CENTRE	[11]	3,748	5,541,088	5,064,556	476,532	54,287	195,321	335,498	---	---	---	1,654,411	1,665,000	---	146,195	109,954
SLEEPY EYE		3,705	2,744,908	2,600,729	144,179	46,016	8,184	182,011	---	---	---	218,537	---	---	4,845	15,000
ST. PETER	[11]	9,833	8,092,431	7,629,718	462,713	110,243	85,858	487,098	---	---	---	486,770	---	---	85,858	136,274
VIRGINIA	[11]	9,173	25,939,343	25,872,785	66,558	485,413	163,203	388,768	---	---	---	473,804	---	---	622,950	1,257,792
WACONIA		4,363	40,847,210	36,590,737	4,256,473	836,444	683,932	4,408,985	---	---	---	1,818,514	---	---	683,932	922,699
WILLMAR		18,688	45,100,254	42,481,469	2,618,785	630,943	---	3,249,728	---	---	---	4,446,927	---	---	432,019	975,366
WINDOM	[12]	4,555	5,912,741	4,690,185	1,222,556	137,019	---	1,359,575	---	---	---	339,165	---	---	28,053	50,519
WORTHINGTON	[11]	10,260	13,251,739	12,323,323	928,416	335,130	294,904	968,642	---	---	---	463,784	---	---	289,184	147,226
<b>TOTAL</b>		<b>133,072</b>	<b>238,604,938</b>	<b>220,956,441</b>	<b>17,648,497</b>	<b>3,673,320</b>	<b>3,106,122</b>	<b>20,215,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>396,920</b>	<b>14,766,473</b>	<b>1,665,000</b>	<b>4,530,804</b>	<b>14,203,240</b>

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

**TABLE 14  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF GAS ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
AUSTIN		22,055	7,687,436	7,721,732	(34,296)	302,439	4,267	263,876	---	---	---	569,363	---	4,267	---	
CIRCLE PINES		4,758	940,626	909,576	31,050	36,171	---	67,221	---	---	---	12,540	---	---	---	
DULUTH		85,665	28,286,746	24,442,355	3,844,391	129,966	96,927	3,877,430	---	---	---	742,272	---	89,177	325,000	
HIBBING		17,857	2,400,547	1,999,915	400,632	---	---	400,632	---	---	---	184,129	---	---	---	
HUTCHINSON		12,505	5,081,869	5,031,414	50,455	255,102	1,986	303,571	---	---	270,000	---	---	1,986	---	
LINO LAKES		13,097	537,851	473,967	63,884	6,953	41,421	29,416	---	---	---	33,130	---	41,421	20,000	
NEW ULM		13,628	4,142,953	3,915,390	227,563	231,133	---	458,696	---	---	218,564	440,218	---	---	---	
OWATONNA		20,433	6,949,677	7,355,041	(405,364)	430,324	420,288	(395,328)	---	---	---	566,041	---	338,442	162,672	
TWO HARBORS		3,603	1,430,851	1,305,571	125,280	163,454	---	288,734	---	---	---	126,018	---	---	---	
VIRGINIA		9,173	3,098,220	2,867,178	231,042	---	---	231,042	---	---	---	114,563	---	---	---	
<b>TOTAL</b>		<b>202,774</b>	<b>60,556,776</b>	<b>56,022,139</b>	<b>4,534,637</b>	<b>1,555,542</b>	<b>564,889</b>	<b>5,525,290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488,564</b>	<b>2,788,274</b>	<b>0</b>	<b>475,293</b>	<b>507,672</b>

**TABLE 15  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
BELLE PLAINE		3,264	105,720	131,125	(25,405)	26,392	---	987	18,857	---	---	0	---	---	---	
CANNON FALLS		3,481	74,618	56,854	17,764	17,744	---	35,508	---	---	---	74,082	---	---	---	
COTTAGE GROVE		27,726	524,242	486,741	37,501	---	8,572	28,929	---	---	0	95,673	---	---	---	
FALCON HEIGHTS		5,355	69,537	79,995	(10,458)	1,489	---	(8,969)	---	---	0	5,792	---	---	---	
JACKSON		3,559	97,321	118,576	(21,255)	21,125	---	(130)	---	---	---	---	---	---	---	
NEW PRAGUE		4,001	139,664	127,172	12,492	3,930	2,713	13,709	8	---	---	1,635	---	---	---	
NORTH ST. PAUL		12,813	88,492	87,017	1,475	5,408	---	6,883	---	---	---	---	---	---	---	
OAKDALE	[*]	23,835	106,906	58,771	48,135	13,036	1,240	59,931	---	7,725	---	---	---	---	---	
RED WING		15,701	530,419	632,670	(102,251)	14,031	---	(88,220)	---	---	---	31,173	---	---	---	
SLEEPY EYE		3,705	80,412	99,352	(18,940)	15,879	---	(3,061)	---	---	0	89,119	---	---	---	
WHITE BEAR LAKE		25,849	355,357	297,426	57,931	15,388	---	73,319	---	---	0	20,082	---	---	---	
<b>TOTAL</b>		<b>129,289</b>	<b>2,172,688</b>	<b>2,175,699</b>	<b>(3,011)</b>	<b>134,422</b>	<b>12,525</b>	<b>118,886</b>	<b>18,865</b>	<b>0</b>	<b>7,725</b>	<b>0</b>	<b>317,556</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
ALEXANDRIA RUNESTONE COMM. CENTER		8,274	140,761	203,121	(62,360)	43,113	3,025	(22,272)	40,094	---	---	---	16,307	---	3,025	25,000
ANOKA GOLF COURSE		17,533	833,874	867,506	(33,632)	9,406	18,476	(42,702)	---	---	---	104,090	---	---	---	---
APPLE VALLEY GOLF COURSE		40,684	827,042	807,342	19,700	6,287	989	24,998	---	---	---	21,188	---	989	---	---
SPORTS ARENA			144,140	328,217	(184,077)	229,132	85,061	(40,006)	42,000	---	---	(250,000)	1,976,964	1,395,538	77,412	40,000
BLOOMINGTON RECREATIONAL FACILITIES		86,912	2,605,726	2,662,460	(56,734)	229,505	185,711	(12,940)	117,326	---	20,172	1,000	208,102	---	185,711	120,000
BLUE EARTH FITNESS CENTER		3,712	22,537	32,340	(9,803)	862	---	(8,941)	---	---	---	---	---	---	---	---
BROOKLYN CENTER BROWN HERITAGE CENTER		28,463	2,385,465	2,821,415	(435,950)	---	32,000	(467,950)	---	---	---	---	81,123	---	31,653	---
GOLF COURSE			301,588	268,107	33,481	---	58,127	(24,646)	---	---	---	---	3,314	---	57,634	---
BROOKLYN PARK RECREATION		59,832	4,840,859	4,909,109	(68,250)	38,500	---	(29,750)	---	---	---	---	433,622	---	---	---
BURNSVILLE GOLF COURSE		55,550	189,893	189,182	711	13,128	57,333	(43,494)	---	---	---	(105,799)	21,374	---	57,333	50,000
ICE ARENA			787,709	1,052,575	(264,866)	67,778	207,903	(404,991)	---	---	---	(330,000)	6,550	---	207,903	1,625,000
CHASKA COMMUNITY CENTER		14,000	1,152,633	1,518,759	(366,126)	65,670	---	(300,456)	---	---	---	(88,586)	126,928	---	---	---
GOLF COURSE			175,613	130,769	44,844	5,211	---	50,055	---	---	---	26,505	18,489	---	---	---
COON RAPIDS GOLF COURSE		59,981	1,551,138	1,171,863	379,275	71,872	192,835	258,312	---	---	---	---	63,990	---	192,835	101,055
SWIMMING POOL			---	---	---	15,495	---	15,495	---	---	---	---	---	---	---	---
COTTAGE GROVE GOLF COURSE		27,726	967,955	820,610	147,345	97,851	281,010	(35,814)	---	---	---	---	11,535	---	278,640	95,475
CRYSTAL WATER SLIDE		23,661	174,880	203,801	(28,921)	9,879	10,271	(29,313)	---	---	---	(56,000)	830	---	10,271	9,240
DEEPHAVEN MARINA		3,653	36,232	27,308	8,924	5,285	---	14,209	---	---	---	---	---	---	---	---
DULUTH CONVENTION CENTER		85,665	3,947,397	5,306,785	(1,359,388)	510,142	7,880	(857,126)	---	---	---	(457,447)	5,872,056	---	---	23,565
GOLF COURSE			897,764	865,496	32,268	15,772	288,775	(240,735)	---	---	---	(527,378)	82,498	3,072,980	264,385	3,225,000
SPIRIT MOUNTAIN [12]			2,953,846	2,273,651	680,195	47,329	176,301	551,223	---	---	---	(49,583)	323,934	---	158,040	240,000
ZOO			285,758	1,177,740	(891,982)	3,149	218,297	(1,107,130)	---	---	---	(989,958)	99,160	---	215,616	170,000
EAGAN CIVIC ARENA		56,681	132,924	169,777	(36,853)	18,894	---	(17,959)	---	---	---	---	20,358	---	---	---

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

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
EDINA		46,845														
ARENA			739,288	670,118	69,170	89,584	254,172	(95,418)	---	---	---	(107,170)	68,055	---	232,944	28,800
ART CENTER			191,103	302,805	(111,702)	28,880	---	(82,822)	---	---	---	(130,413)	672	---	---	---
EDINBOROUGH PARK			528,633	1,267,764	(739,131)	437,866	4,653	(305,918)	---	---	---	(305,000)	30,730	---	4,653	8,000
GOLF COURSE			2,533,115	2,303,439	229,676	133,189	580,015	(217,150)	---	---	---	117,583	267,262	---	569,176	3,200
GUN RANGE			26,089	39,051	(12,962)	---	---	(12,962)	---	---	---	---	730	---	---	---
SWIMMING POOL			329,451	256,969	72,482	---	37,480	35,002	---	---	---	---	17,320	---	37,125	---
FARMINGTON		7,708														
ARENA			156,298	198,084	(41,786)	---	---	(41,786)	---	---	---	(14,552)	---	---	---	---
GLENCOE		4,961														
COMMUNITY CENTER [*]			35,000	81,192	(46,192)	397	---	(45,795)	---	---	---	(12,500)	---	---	---	---
GOLDEN VALLEY		20,911														
GOLF COURSE			1,485,559	1,286,626	198,933	38,762	27,207	210,488	---	---	---	75,000	104,374	---	9,695	70,856
GRAND RAPIDS		8,159														
GOLF COURSE			427,472	474,176	(46,704)	11,238	3,420	(38,886)	---	---	---	---	27,248	---	3,250	15,143
GRANITE FALLS		3,056														
CABLE TV	[*]		9,913	5,924	3,989	612	---	4,601	---	---	---	---	---	---	---	---
HASTINGS		16,392														
ICE ARENA			177,157	207,572	(30,415)	115,243	---	84,828	76,618	---	23,164	---	20,023	---	---	---
HOPKINS		16,573														
PAVILION/ICE ARENA			219,593	206,998	12,595	---	---	12,595	---	---	---	---	1,178	---	---	---
INVER GROVE HEIGHTS		26,012														
COMMUNITY CENTER			---	3,613	(3,613)	43,351	---	39,738	---	---	---	---	745	---	---	---
GOLF COURSE			1,533,986	1,229,389	304,597	81,940	488,098	(101,561)	---	---	---	---	90,563	---	481,325	120,000
RECREATION			157,191	495,450	(338,259)	3,541	---	(334,718)	---	---	---	(350,300)	7,356	---	---	---
JACKSON		3,559														
CABLE TV			251,482	279,793	(28,311)	8,156	---	(20,155)	---	---	---	30,000	11,804	---	---	---
LA CRESCENT		4,524														
GOLF COURSE			311,756	297,012	14,744	8,305	---	23,049	---	---	---	47,472	93,692	---	---	---
LAKE CITY		4,521														
MARINA			964,833	667,891	296,942	41,173	29,990	308,125	---	837	47	24,000	163,952	---	9,990	17,000
LITTLE FALLS		7,595														
GOLF COURSE			336,846	326,648	10,198	---	238	9,960	---	---	---	9,470	42,384	---	---	4,882
LUVERNE		4,555														
SWIMMING POOL			178,691	271,993	(93,302)	42,138	830	(51,994)	---	---	---	(24,677)	8,153	---	740	---
MAPLEWOOD		33,533														
COMMUNITY CENTER			1,161,378	1,686,233	(524,855)	621	5,914	(530,148)	---	---	---	---	---	---	---	---
MINNEAPOLIS		365,889														
CONVENTION CENTER			9,123,032	17,203,638	(8,080,606)	34,933,863	8,263,120	18,590,137	34,492,493	---	---	10,922,256	663,212	---	8,248,172	3,438,203
PARK & RECREATION BOARD			13,278,221	18,234,490	(4,956,269)	318,330	16,624	(4,654,563)	---	---	---	292,783	1,178,379	---	---	---

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



**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
MINNETONKA		50,927														
HEALTH CLUB			101,613	185,775	(84,162)	863	--	(83,299)	--	--	--	3,700	--	--	--	--
ICE ARENA			634,980	723,209	(88,229)	6,076	--	(82,153)	--	--	--	40,000	48,496	--	--	--
MOORHEAD		33,675														
GOLF COURSE			748,603	975,959	(227,356)	62,845	440,333	(604,844)	--	--	--	(477,200)	253,998	--	440,145	125,000
SPORTS CENTER			416,222	640,688	(224,466)	6,704	57,829	(275,591)	--	--	--	(36,500)	9,291	--	50,848	25,000
MOUNDS VIEW		12,561														
GOLF COURSE			246,877	263,120	(16,243)	27,553	188,690	(177,380)	--	--	--	--	156,421	--	188,690	--
NEW BRIGHTON		22,538														
DRIVING RANGE			104,851	89,704	15,147	1,271	5,433	10,985	--	--	--	--	3,196	--	--	--
GOLF COURSE			223,376	202,653	20,723	12,684	9,599	23,808	--	--	--	20,000	986	--	4,917	31,200
NEW HOPE		21,646														
GOLF COURSE			304,934	272,822	32,112	4,349	5,213	31,248	--	--	--	--	31,468	--	5,213	--
ICE ARENA			369,442	427,481	(58,039)	--	--	(58,039)	--	--	--	(35,571)	279	--	--	--
NEW PRAGUE		4,001														
GOLF COURSE			863,405	819,190	44,215	3,380	4,056	43,539	--	--	--	13,500	115,064	--	4,034	27,107
NORTH MANKATO		11,340														
GOLF COURSE	[21]		11,050	68,853	(57,803)	200,298	--	142,495	--	--	--	(15,531)	--	--	--	--
NORTHFIELD		15,667														
ARENA FACILITY			161,322	195,535	(34,213)	23,237	34,690	(45,666)	--	--	--	(76,400)	5,276	--	18,425	33,000
ORONO		7,476														
GOLF COURSE			184,401	152,637	31,764	8,150	--	39,914	--	--	--	--	5,364	--	--	--
PROCTOR		3,017														
GOLF COURSE			76,120	53,577	22,543	2,572	8,401	16,714	--	--	--	--	34,147	--	8,401	20,144
RICHFIELD		35,237														
RECREATION			1,894,310	1,767,438	126,872	49,914	408	176,378	--	--	--	150,875	56,440	--	--	--
ROSEMOUNT		11,721														
ICE ARENA			269,874	273,436	(3,562)	326	148,953	(152,189)	--	--	--	(92,000)	--	--	148,953	10,000
ROSEVILLE		33,942														
GOLF COURSE			253,523	297,049	(43,526)	34,816	--	(8,710)	--	--	--	--	52,072	--	--	--
SAUK CENTRE		3,748														
ARENA			77,655	66,694	10,961	1,820	18,864	(6,083)	--	--	--	--	1,217	--	18,864	15,000
SHAKOPEE		13,752														
RECREATION	[*]		160	20,416	(20,256)	3,852	--	(16,404)	--	--	--	--	--	--	--	--
ST. CLOUD		58,566														
ATHLETIC COMPLEX			480,074	749,165	(269,091)	143,558	93,443	(218,976)	94,860	--	30,980	--	2,935,829	--	42,295	--
CIVIC CENTER			880,147	1,046,265	(166,118)	81,808	--	(84,310)	--	--	--	(262,427)	48,162	--	--	--

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

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Foot Notes	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
ST. PAUL		271,120														
ATHLETIC PROGRAMMING			479,375	632,862	(153,487)	9,894	---	(143,593)	---	---	(51,350)	2,800	---	---	---	---
CIVIC CENTER			5,314,168	5,427,236	(113,068)	336,901	2,828	221,005	52,079	---	738,545	697,802	---	---	---	---
MARINA			416,351	475,604	(59,253)	3,975	---	(55,278)	---	---	---	---	---	---	---	---
RECREATION CENTER [*]			256,195	261,117	(4,922)	---	---	(4,922)	---	---	---	---	---	---	---	---
SPECIAL RECREATIO [*]			82,473	73,184	9,289	---	---	9,289	---	---	---	---	---	---	---	---
ST. PETER		9,833														
COMMUNITY CENTER			83,706	104,640	(20,934)	---	---	(20,934)	---	---	(44,211)	---	---	---	---	---
STAPLES		2,954														
COMMUNITY CENTER			100,597	196,862	(96,265)	108,853	25	12,563	61,993	---	36,889	16,352	---	25	---	---
STILLWATER		15,649														
LILY LAKE PARK			7,498	53,792	(46,294)	4,945	---	(41,349)	---	---	(9,300)	23,455	---	---	---	---
VIRGINIA		9,173														
GOLF COURSE			218,499	266,455	(47,956)	---	53,804	(101,760)	---	---	(30,000)	66,017	---	53,804	---	---
WADENA		4,285														
GOLF COURSE			462,096	209,074	253,022	3,166	---	256,188	---	---	---	628,798	---	---	---	---
WEST ST. PAUL		19,421														
GOLF COURSE	[20]		---	28,193	(28,193)	48	27,463	(55,608)	---	---	(39,642)	1,018,969	970,000	27,463	---	---
ICE ARENA			121,298	130,178	(8,880)	7,514	366	(1,732)	32	---	---	5,201	---	---	---	1,355
WHITE BEAR LAKE		25,849														
SPORT CENTER			393,496	410,363	(16,867)	241,898	148,546	76,485	103,716	---	35,984	21,756	---	148,546	45,000	---
WINDOM		4,555														
ARENA			140,165	298,326	(158,161)	158,755	22,089	(21,495)	90,420	---	62,835	38,185	---	22,089	4,618	---
CABLE TV			369,241	284,843	84,398	2,621	7,096	79,923	---	---	---	13,763	---	7,096	38,000	---
WORTHINGTON		10,260														
AUDITORIUM			16,558	200,468	(183,910)	44,018	---	(139,892)	20,021	---	9,984	(143,992)	---	---	---	---
GOLF COURSE			201,955	286,361	(84,406)	49,888	---	(34,518)	28,735	---	14,322	(330)	31,737	---	---	---
<b>TOTAL</b>		<b>1,860,033</b>	<b>76,478,431</b>	<b>94,436,025</b>	<b>(17,957,594)</b>	<b>39,490,001</b>	<b>12,813,884</b>	<b>8,718,523</b>	<b>35,220,387</b>	<b>837</b>	<b>234,377</b>	<b>7,385,872</b>	<b>18,612,785</b>	<b>5,438,518</b>	<b>12,528,325</b>	<b>9,805,843</b>

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

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments	
ALBERT LEA	18,207															
PARKING		47,415	54,367	(6,952)	7,633	---	681	---	---	---	(3,252)	---	---	---	---	---
PORT AUTHORITY REAL ESTATE		526,959	330,859	196,100	1,137	---	197,237	---	---	---	---	122,748	---	---	---	---
ANOKA	17,533															
RECYCLING		174,303	160,894	13,409	---	---	13,409	---	---	---	---	---	---	---	---	---
APPLE VALLEY	40,684															
STORM DRAINAGE [*]		794,242	158,654	635,588	24,169	164,843	494,914	---	---	---	2,635,744	---	2,400,065	138,088	60,000	
ARDEN HILLS	9,560															
RECYCLING [*]		77,397	72,624	4,773	1,090	---	5,863	---	---	---	---	---	---	---	---	---
SURFACE WATER		170,622	307,621	(136,999)	9,084	---	(127,915)	---	---	---	---	442	---	---	---	---
AUSTIN	22,055															
PORT AUTHORITY [*]		357,941	1,020	356,921	75,731	385,230	47,422	---	---	---	(42,393)	---	1,827,060	385,230	120,000	
SMALL BUSINESS LOAN [*]		20,650	---	20,650	6,731	13,019	14,362	---	---	---	---	---	---	13,019	44,619	
WASTE TRANSFER STATION		63,989	46,714	17,275	10,104	---	27,379	---	---	---	---	---	---	---	---	---
BEMIDJI	11,422															
AIRPORT COMMISSION		123,245	465,207	(341,962)	268,129	54,743	(128,576)	---	833,573	100,312	---	948,623	---	54,743	42,797	
SENIOR HOUSING PROJECT		410,270	221,637	188,633	28,856	309,163	(91,674)	---	---	---	---	---	---	309,163	35,000	
BENSON	3,208															
LANDFILL		---	6,730	(6,730)	---	---	(6,730)	---	---	---	---	---	---	---	---	---
BLAINE	42,268															
SENIOR HOUSING		315,283	259,834	55,449	43,205	---	98,654	---	---	---	---	---	---	---	---	---
BLOOMINGTON	86,912															
CONTRACTUAL POLICE [*]		333,814	333,813	1	---	---	1	---	---	---	---	---	---	---	---	---
HRA		82,661	94,528	(11,867)	15,354	---	3,487	12,340	---	1,200	---	---	---	---	---	---
RECYCLING		389,674	349,742	39,932	37,842	50,245	27,529	---	---	---	75,115	35,340	---	---	---	---
STORM WATER		1,911,159	1,148,076	763,083	111,862	162,968	711,977	---	---	---	8,715	441,165	---	162,968	220,000	
BLUE EARTH	3,712															
HEAT		167,129	144,578	22,551	---	---	22,551	---	---	---	---	3,488	---	---	---	---
BRAINERD	12,579															
HRA		1,506,145	1,606,471	(100,326)	346,357	71,312	174,719	---	340,391	---	---	409,974	---	71,312	---	---
BROOKLYN CENTER	28,463															
RECYCLING [*]		212,179	215,217	(3,038)	5,632	---	2,594	---	---	---	---	---	---	---	---	---
STORM DRAINAGE		788,897	190,461	598,436	72,881	90,925	580,392	---	---	---	---	1,260,509	---	90,925	---	---
BROOKLYN PARK	59,832															
RECYCLING		930,314	724,493	205,821	123,428	---	329,249	---	---	---	---	12,448	---	---	---	---
BURNSVILLE	55,550															
STORM DRAINAGE		930,270	4,820	925,450	17,283	---	942,733	---	---	---	484,563	328,325	---	---	---	---
CHANHASSEN	15,231															
SEWER & WATER EXPANSION [*]		745,583	124,967	620,616	67,162	49,786	637,992	---	---	---	64,616	---	---	49,786	100,000	
SURFACE WATER [*]		196,581	271,807	(75,226)	51,631	---	(23,595)	---	---	22,500	---	---	---	---	---	---

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

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments	
CHISHOLM	5,170															
NURSING HOME LEASE [*]		---	---	---	94,997	62,103	32,894	---	---	---	---	---	---	---	62,103	25,000
COTTAGE GROVE	27,726															
STREET LIGHTS		247,480	291,786	(44,306)	11,510	---	(32,796)	---	---	---	---	---	---	---	---	---
CRYSTAL	23,661															
STORM DRAINAGE		231,339	170,768	60,571	---	852	59,719	---	---	---	---	8,154	---	---	852	---
STREET LIGHTING		134,722	118,226	16,496	2,845	---	19,341	---	---	---	---	---	---	---	---	---
DEEPHAVEN	3,653															
STORM WATER [*]		8,267	1,393	6,874	540	---	7,414	---	---	---	---	---	---	---	---	---
DULUTH	85,665															
AIRPORT		2,219,577	3,295,232	(1,075,655)	518,357	290,597	(847,895)	---	---	77,145	---	3,525,060	---	---	---	37,356
CASINO PARKING RAMP		376,481	245,219	131,262	---	---	131,262	---	---	---	6,199	---	---	---	---	---
HOME ENERGY CONSERVATION [*]		235,373	26,011	209,362	71,446	252,306	28,502	---	---	---	---	---	---	235,981	1,715,000	
STEAM DISTRICT #1		3,275,205	3,108,403	166,802	11,170	92,512	85,460	---	---	---	---	131,974	---	92,512	180,000	
STEAM DISTRICT #2		8,097,665	7,736,076	361,589	---	1,584,734	(1,223,145)	---	---	---	---	260,588	---	1,584,734	1,157,285	
TRANSIT		2,332,242	9,470,640	(7,138,398)	4,273,931	---	(2,864,467)	---	375,496	3,237,429	(1,295,736)	6,221,840	---	---	---	
EAGAN	56,681															
STORM DRAINAGE		649,011	540,065	108,946	50,016	---	158,962	---	---	12,246	---	21,115	---	---	---	---
STREET LIGHTING [*]		328,768	269,025	59,743	---	---	59,743	---	---	---	---	---	---	---	---	---
EAST GRAND FORKS	8,983															
EDA		99,447	172,896	(73,449)	116,924	48,303	(4,828)	109,146	---	---	(80,000)	---	---	48,303	35,000	
EDEN PRAIRIE	46,310															
STORM DRAINAGE		526,523	210,481	316,042	---	---	316,042	---	---	---	---	---	---	---	---	---
EDINA	46,845															
RECYCLING [27]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRMONT	11,340															
HEAT		350,590	279,364	71,226	4,487	---	75,713	---	---	---	20,416	---	---	---	---	---
PARKING LOT		11,090	19,525	(8,435)	---	2,621	(11,056)	---	---	---	---	---	---	2,621	---	
STORM SEWER [*]		261,385	97,179	164,206	51,017	61,778	153,445	---	---	---	---	---	---	61,778	25,000	
GLENCOE	4,961															
AIRPORT		30,764	68,705	(37,941)	237,033	2,547	196,545	---	---	174,982	(95,000)	528,399	---	2,547	12,211	
ORCHARD ESTATE APT. [14]		315,906	424,964	(109,058)	---	---	(109,058)	---	---	---	---	---	---	167,987	---	
GOLDEN VALLEY	20,911															
MOTOR VEHICLE REGISTRATION [*]		327,171	265,285	61,886	2,209	---	64,095	---	---	---	50,000	3,735	---	---	---	---
RECYCLING [*]		211,866	259,702	(47,836)	71,385	---	23,549	---	---	---	---	---	---	---	---	---
STORM SEWER [*]		168,249	145,938	22,311	381	---	22,692	---	---	---	---	---	---	---	---	---
GOODVIEW	3,122															
LIQUOR STORE LEASE		24,400	17,595	6,805	1,539	---	8,344	---	---	---	---	---	---	---	---	---
GRAND RAPIDS	8,159															
WASTEWATER COLLECTION		428,037	390,976	37,061	---	568	36,493	---	---	---	9,460	3,929	---	568	---	

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**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments	
GRANITE FALLS	3,056															
COMMUNITY HOUSING		---	---	---	---	---	---	---	---	---	---	79,707	60,945	---	---	
MOTOR VEHICLE		44,190	41,368	2,822	1,247	---	4,069	---	---	---	2,804	---	---	---	---	
HASTINGS	16,392															
TRANSIT		39,479	209,934	(170,455)	149,230	---	(21,225)	15,410	33,523	86,853	---	---	---	---	---	
HIBBING	17,857															
HEAT		2,900,229	2,671,146	229,083	---	---	229,083	---	---	---	---	180,771	---	---	---	
HEDA FAMILY CENTER		74,400	42,842	31,558	---	---	31,558	---	---	---	---	13,781	---	---	---	
HEDA STUDENT HOUSING		181,337	144,518	36,819	21,796	181,854	(123,239)	---	---	(36,910)	9,222	---	---	173,148	50,000	
MEMORIAL BLDG CONCESSION		47,935	32,151	15,784	661	---	16,445	---	---	---	---	---	---	---	---	
HOPKINS	16,573															
HOUSING AUTHORITY [*]		183,226	184,564	(1,338)	1,719	---	381	---	---	---	---	---	---	---	---	
STORM SEWER		517,029	175,053	341,976	---	125,425	216,551	---	---	---	---	30,347	---	125,425	110,000	
JACKSON	3,559															
AIRPORT		35,918	75,644	(39,726)	---	---	(39,726)	---	---	---	(184,980)	458,427	---	---	---	
LA CRESCENT	4,524															
LICENSE BUREAU [*]		38,431	43,672	(5,241)	3	104	(5,342)	---	---	---	---	---	---	---	---	
LE SUEUR	3,831															
FLOOD CONTROL [*]		---	4,053	(4,053)	3,850	---	(203)	---	3,648	202	(203)	---	---	---	---	
PRETREATMENT FACILITY		205,943	147,166	58,777	2,396	78,525	(17,352)	---	2,396	---	---	---	---	78,525	50,000	
LUVERNE	4,555															
AIRPORT		42,374	102,952	(60,578)	15,297	5,155	(50,436)	---	---	7,500	(30,000)	19,898	---	5,155	24,548	
STORM SEWER		43,052	18,505	24,547	---	---	24,547	---	---	---	---	42,194	---	---	---	
MANKATO	31,977															
AIRPORT		117,863	339,677	(221,814)	96,173	---	(125,641)	---	---	75,608	(102,162)	646,410	---	---	---	
EASTWOOD INDUSTRIAL PARK [*]		---	1,550	(1,550)	85,012	103,404	(19,942)	---	---	---	---	---	---	103,404	245,000	
ECONOMIC DEVELOPMENT		1,061,519	1,299,030	(237,511)	743,749	161,665	344,573	---	---	601,871	---	119,036	---	161,665	---	
MASS TRANSIT		220,454	982,593	(762,139)	735,965	---	(26,174)	222,822	---	512,036	---	61,451	---	---	---	
PARKING		109,795	317,081	(207,286)	87,951	---	(119,335)	---	---	---	---	32,844	---	---	---	
RIVERFRONT 2000		1,513,626	1,843,736	(330,110)	2,368,162	1,923,649	114,403	2,313,278	---	---	---	4,666,303	---	970,813	480,000	
MAPLE GROVE	44,313															
STREET LIGHT [*]		326,326	317,368	8,958	2,451	---	11,409	---	---	---	---	---	---	---	---	
MELROSE	2,670															
PARK VIEW CENTER [13]		328,097	278,209	49,888	23,823	---	73,711	---	---	---	---	2,113	---	74,129	55,000	
MENDOTA HEIGHTS	10,757															
ENGINEERING		414,736	418,602	(3,866)	4,382	---	516	---	---	---	---	---	---	---	---	
STORM WATER		125,337	110,048	15,289	50,405	31,202	34,492	24	---	---	16,888	---	---	31,202	30,000	
MINNEAPOLIS	365,889															
MCDA [*]		12,624,409	1,624,286	11,000,123	3,520,236	13,258,793	1,261,566	---	---	---	(1,244,356)	---	63,399,321	13,258,793	44,284,196	
MUNICIPAL PARKING		31,881,231	29,088,900	2,792,331	202,716	8,823,571	(5,828,524)	---	---	---	5,591,502	319,154	---	8,773,992	3,601,303	
RIVER TERMINAL		3,172,390	2,827,504	344,886	22,789	274,394	93,281	---	---	---	(413,345)	---	---	274,394	810,000	

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

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments
MINNETONKA RECYCLING [*]	50,927	510,331	463,709	46,622	15,376	---	61,998	---	---	---	15,000	---	---	---	---
MINNETRISTA STORM SEWER [*]	3,831	8,380	148	8,232	---	---	8,232	---	---	---	2,000	---	---	---	---
MONTEVIDEO EDA	5,505	88,420	26,328	62,092	12,931	59,819	15,204	---	---	---	---	533,848	1,107,125	59,819	11,872
MONTICELLO TRANSPORTATION [*]	5,885	26,956	64,940	(37,984)	32,668	2,312	(7,628)	15,236	---	31,879	---	---	---	---	---
MOORHEAD AIRPORT [20]	33,675	---	3,802	(3,802)	13,819	---	10,017	---	---	---	(296,834)	1,236,158	---	---	---
FORESTRY		183,678	176,524	7,154	69,310	---	76,464	---	---	---	9,536	14,509	---	---	---
PEST CONTROL		151,080	153,363	(2,283)	7,544	---	5,261	---	---	---	7,931	---	---	---	---
MOUND RECYCLING [*]	9,584	86,527	112,885	(26,358)	30,522	---	4,164	---	---	---	---	---	---	---	---
NEW BRIGHTON STORM WATER [*]	22,538	168,631	122,538	46,093	---	5,108	40,985	---	---	---	---	---	---	5,108	---
NEW HOPE STORM SEWER [*]	21,646	171,641	61,373	110,268	6,332	4,852	111,748	---	---	---	13,021	---	1,200,000	4,778	---
NEW PRAGUE EDA	4,001	97,939	81,715	16,224	5,006	8,469	12,761	---	---	---	10,000	47,999	---	2,857	13,943
STORM WATER [*]		68,842	18,735	50,107	1,044	1,410	49,741	---	---	---	---	15,000	---	---	---
NEW ULM HEAT	13,628	715,036	612,339	102,697	16,054	28,000	90,751	---	---	---	36,582	201,648	---	28,000	---
NORTH BRANCH STORM SEWER [*]	5,354	63,160	---	63,160	17,128	35,551	44,737	17,128	---	---	---	---	---	35,237	15,000
NORTH ST. PAUL SURFACE WATER	12,813	114,359	92,138	22,221	5,486	---	27,707	---	---	---	---	73,773	---	---	---
NORTHFIELD EDA [*]	15,667	---	27,002	(27,002)	24,971	6,039	(8,070)	---	---	---	(237,792)	---	---	6,039	24,649
STORM WATER DRAINAGE		280,425	72,548	207,877	30,157	8,318	229,716	---	---	---	341,178	---	---	6,326	22,314
OAKDALE STREET LIGHTS	23,835	148,962	174,970	(26,008)	7,280	---	(18,728)	---	---	---	15,000	---	---	---	---
OLIVIA CONGREGATE HOUSING [20]	2,630	---	---	---	---	---	---	---	---	---	---	500,643	---	---	---
PLYMOUTH SOLID WASTE [*]	58,960	429,565	481,853	(52,288)	196,696	---	144,408	---	---	---	27,500	---	---	---	---
TOWNE SQUARE HRA		731,554	473,672	257,882	21,583	325,966	(46,501)	---	---	---	---	15,519	---	325,966	---
PRINCETON AIRPORT	3,819	12,775	84,904	(72,129)	2,130	3,800	(73,799)	---	---	---	(28,485)	---	---	3,800	10,000

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

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments	
PRIOR LAKE STORM WATER [*]	13,129	125,272	87,106	38,166	4,790	---	42,956	---	---	---	---	---	---	---	---	---
RAMSEY RECYCLING [*] STREET LIGHT	15,805	99,685 29,254	80,095 15,668	19,590 13,586	---	---	19,590 17,035	---	---	---	---	---	---	---	---	---
RED WING MEYER BLDG SOLID WASTE	15,701	81,235 2,149,840	151,698 2,236,407	(70,463) (86,567)	1,099 229,216	---	(69,364) 114,969	---	---	---	(28,769) (100,000)	---	256,295	---	---	---
REDWOOD FALLS STORM SEWER [*]	4,922	82,811	29,514	53,297	762	79	53,980	---	---	---	---	---	---	---	---	---
RICHFIELD STORM SEWER STREET LIGHT [*]	35,237	778,611 70,905	457,568 ---	321,043 70,905	20,620 1,702	100,971 ---	240,692 72,607	---	---	---	(101,907) 71,840	449,657 ---	---	100,971 ---	110,000 ---	
ROBBINSDALE DEPUTY REGISTRAR STORM SEWER	14,206	261,904 141,103	222,555 56,429	39,349 84,674	4,371 3,365	---	43,720 88,039	---	---	---	33,750 ---	374 ---	---	---	---	---
ROCHESTER PARKING METER	76,559	1,956,891	2,092,885	(135,994)	160,226	---	24,232	---	---	---	---	886,520	---	---	---	---
ROCKFORD FIRE	2,972	89,784	82,228	7,556	30,197	---	37,753	---	---	---	---	9,680	---	---	---	---
ROSEMOUNT STORM WATER	11,721	292,590	226,601	65,989	333,872	105,828	294,033	---	---	---	226,800	120,726	---	91,866	60,000	
ROSEVILLE RECYCLING STORM DRAINAGE	33,942	274,987 511,783	261,073 398,322	13,914 113,461	1,358 87,256	---	15,272 200,717	---	---	---	---	16,480 129,117	---	---	---	---
SAVAGE SEPTIC INSPECTION [*] STORM WATER	14,444	35,843 219,513	70,336 254,121	(34,493) (34,608)	---	---	(34,493) (34,608)	---	---	---	(30,000) 79,000	---	---	---	---	---
SHAKOPEE STORM DRAINAGE	13,752	490,775	387,490	103,285	108,869	17,850	194,304	---	---	60,000	---	804,726	1,150,000	17,850	---	
SHOREVIEW SURFACE WATER	26,049	321,264	306,037	15,227	11,464	---	26,691	---	---	---	2,800	10,590	---	---	---	---
SHOREWOOD RECYCLING [*] STORM WATER [*]	6,794	46,883 44,336	69,734 31,011	(22,851) 13,325	1,475 4,647	---	(21,376) 17,972	---	---	---	---	---	---	---	---	---
SLEEPY EYE HEAT	3,705	180,693	203,696	(23,003)	8,482	9,026	(23,547)	---	---	---	---	---	---	---	---	---
ST. CLOUD HRA [13] PARKING SYSTEM	58,566	4,917,073 745,075	4,083,004 553,418	834,069 191,657	667,741 29,067	832,879 31,307	668,931 189,417	---	298,137 ---	---	---	341,839 59,147	---	832,879 30,832	177,677 110,000	

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

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

Name of City	Pop.	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenues	Expenses	Income	Revenues	Expenses								Interest Payments	Principal Payments	
ST. PAUL	271,120															
HRA BUSINESS LOAN [*]		1,642,706	1,295,465	347,241	660	---	347,901	---	---	---	(618,655)	---	---	---	---	---
HRA HOME MORTGAGE LOAN [*]		---	---	---	---	---	---	---	---	---	(180,955)	---	---	---	---	---
HRA HOUSING LOAN		416,385	2,448,290	(2,031,905)	175,565	149,488	(2,005,828)	---	---	---	494,155	---	---	---	149,488	2,500,000
IMPOUNDING LOT		1,154,188	852,618	301,570	---	22,452	279,118	---	---	---	151,230	3,551	---	---	---	---
PORT AUTHORITY		10,483,300	5,221,867	5,261,433	1,407,093	6,386,952	281,574	528,120	---	---	---	139,097	---	---	6,427,566	1,909,278
SPECIAL SERVICES		4,624,988	5,032,071	(407,083)	28,859	3,611	(381,835)	---	---	28,859	60,000	362,999	---	---	2,390	44,354
ST. PETER	9,833															
TRANSIT		25,948	99,430	(73,482)	106,546	---	33,064	---	---	101,547	---	43,004	---	---	---	---
STILLWATER	15,649															
PARKING SYSTEM [*]		47,707	52,239	(4,532)	8,737	---	4,205	---	---	---	---	---	---	---	---	---
STORM SEWER [*]		---	15,843	(15,843)	2,004	---	(13,839)	---	---	---	---	---	---	---	---	---
THIEF RIVER FALLS	8,053															
AIRPORT		68,333	368,704	(300,371)	77,484	---	(222,887)	---	---	60,258	---	7,263	---	---	---	374
VADNAIS HEIGHTS	12,342															
EDA [*]		207,510	11,787	195,723	3,310	71,558	127,475	---	---	---	68,089	---	---	---	71,558	---
SOLID WASTE		34,366	24,291	10,075	1,746	---	11,821	---	---	---	---	10,000	---	---	---	---
STORM WATER		167,018	191,568	(24,550)	4,421	---	(20,129)	---	---	---	---	23,882	---	---	---	---
WATER RESERVE [*]		80,570	5,439	75,131	13,754	---	88,885	---	---	---	160,317	---	---	---	---	---
VIRGINIA	9,173															
HEAT		3,310,067	3,096,233	213,834	158,058	139,141	232,751	---	---	---	---	133,133	---	---	---	---
WACONIA	4,363															
STORM WATER		56,991	89,028	(32,037)	---	2,972	(35,009)	---	---	---	(21,172)	15,667	---	---	2,972	---
WASECA	8,263															
AIRPORT		23,822	57,389	(33,567)	7,500	---	(26,067)	---	---	---	---	---	---	---	---	---
HOSPITAL JOINT VENTURE [*]		---	---	---	152,474	---	152,474	---	---	---	---	---	---	---	---	---
WAYZATA	3,989															
LICENSE BUREAU		141,466	106,983	34,483	3,665	---	38,148	---	---	---	35,000	1,259	---	---	---	---
STORM WATER		122,042	99,407	22,635	4,753	---	27,388	---	---	---	5,000	---	---	---	---	---
WHITE BEAR LAKE	25,849															
LICENSE BUREAU [*]		351,559	248,310	103,249	327	---	103,576	---	---	---	90,000	4,139	---	---	---	---
SENIOR HOUSING		253,590	137,736	115,854	9,956	---	125,810	---	---	---	173,045	---	---	---	---	---
WILLMAR	18,688															
HEAT		774,246	562,909	211,337	48,532	261,283	(1,414)	---	---	---	51,848	---	---	---	234,490	---
WORTHINGTON	10,260															
AIRPORT		85,204	468,286	(383,082)	255,042	---	(128,040)	47,807	---	175,134	(1,618)	120,959	---	---	---	---
HRA		306,378	754,063	(447,685)	689,776	44,647	197,444	38,513	639,227	---	---	986,987	1,005,000	---	44,647	42,263
INDUSTRIAL WASTEWATER		486,083	580,540	(94,457)	10,969	5,995	(89,483)	---	---	---	(513)	8,794	---	---	5,916	15,000
PARKING SYSTEM		21,218	22,886	(1,668)	---	410	(2,078)	---	---	---	---	---	---	---	---	---
<b>TOTAL</b>	<b>2,327,533</b>	<b>131,309,662</b>	<b>115,768,604</b>	<b>15,541,058</b>	<b>20,386,397</b>	<b>37,422,669</b>	<b>(1,495,214)</b>	<b>3,319,824</b>	<b>2,526,391</b>	<b>5,367,561</b>	<b>6,081,278</b>	<b>28,601,178</b>	<b>72,149,516</b>	<b>36,057,220</b>	<b>58,616,039</b>	

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





**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1995**

NAME OF CITY	TYPE OF STORE	POP.	SALES	COST OF SALES	GROSS PROFIT	OPERATING		NONOPERATING		NET INCOME	TRANSFERS TO/(FROM) OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
						EXPENSES	INCOME	REVENUES	EXPENSES					INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WINDOM	OFF SALE ONLY	4,555	716,849	495,621	221,228	145,783	75,445	1,224	---	76,669	48,000	12,455	---	---	---
WORTHINGTON	OFF SALE ONLY	10,260	1,090,317	812,512	277,805	172,352	105,453	14,035	499	118,989	74,384	5,491	---	---	---
<b>TOTAL</b>		<b>635,807</b>	<b>103,682,245</b>	<b>78,158,541</b>	<b>25,523,704</b>	<b>18,172,859</b>	<b>7,350,845</b>	<b>1,315,882</b>	<b>284,697</b>	<b>8,382,030</b>	<b>8,260,877</b>	<b>2,042,741</b>	<b>460,000</b>	<b>161,283</b>	<b>317,599</b>

## ENTERPRISE FUND FOOTNOTES

- [\*] The accrual basis of accounting is used, however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] Joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.

## **ENTERPRISE FUND FOOTNOTES**

- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the Governmental Funds.
- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.
- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [99] Failed to report in time for this publication.

### **Types of Public Service Enterprises**

- W Water utility enterprise
- S Sewer utility enterprise
- R Refuse collection and disposal enterprise
- L City-owned liquor store enterprise
- E Electric utility enterprise
- H City-owned hospital enterprise
- N City-owned nursing home enterprise
- O Other public service enterprises

**TABLE 19**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
AFTON	2,831	73,000	—	—	—	—	—	—	73,000	—	38,152
ALBERT LEA	18,207	—	2,159,232	2,740,000	1,820,000	—	—	—	6,719,232	1,820,000	1,019,461
ALEXANDRIA	8,274	1,870,000	45,000	—	—	—	25,000	—	1,940,000	—	—
ANDOVER	20,497	1,500,000	7,270,000	16,430,000	—	—	—	150,000	25,350,000	3,055,000	1,073,666
ANOKA	17,533	2,805,000	5,610,000	1,255,000	1,285,000	—	—	—	10,955,000	2,350,000	—
APPLE VALLEY	40,684	5,055,000	6,990,000	27,130,000	7,345,000	—	—	1,490,000	48,010,000	18,655,000	2,283,423
ARDEN HILLS	9,560	—	—	—	—	—	—	—	—	—	30,020
AUSTIN	22,055	215,000	4,340,000	5,275,000	6,025,000	—	—	—	15,855,000	215,000	1,680,328
BAXTER	4,505	360,000	415,000	7,780,000	—	—	—	—	8,555,000	2,035,000	1,001,766
BAYPORT	3,181	1,220,000	3,305,000	1,395,000	—	—	—	—	5,920,000	2,110,000	114,214
BELLE PLAINE	3,264	695,000	255,000	2,365,000	1,145,000	—	—	—	4,460,000	1,105,000	540,000
BEMIDJI	11,422	340,000	1,515,000	1,455,000	545,000	—	3,730,000	—	7,585,000	695,000	2,667,028
BENSON	3,208	425,000	1,630,000	90,000	525,000	—	—	—	2,670,000	—	677,377
BIG LAKE	3,800	—	762,178	1,420,000	1,715,000	—	—	—	3,897,178	1,340,000	2,513,219
BLAINE	42,268	4,260,000	11,025,000	10,095,000	2,095,000	—	—	—	27,475,000	7,330,000	666,082
BLOOMINGTON	86,912	25,305,000	8,565,000	11,625,000	2,640,000	89,400,000	2,830,000	32,500,000	172,865,000	54,495,000	34,255,138
BLUE EARTH	3,712	—	3,245,000	12,015,000	3,325,000	—	4,195,000	—	22,780,000	10,795,000	17,000
BRAINERD	12,579	1,585,000	415,000	2,665,000	—	—	—	1,358,745	6,023,745	1,270,000	1,599,384
BRECKENRIDGE	3,699	105,000	—	1,720,583	180,417	—	—	—	2,006,000	—	187,490
BROOKLYN CENTER	28,463	—	18,055,000	1,705,000	1,830,000	—	—	2,455,000	24,045,000	4,360,000	661,325
BROOKLYN PARK	59,832	4,945,000	13,325,000	3,965,000	—	—	650,000	—	22,885,000	2,275,000	2,082,438
BUFFALO	7,994	1,105,000	4,900,000	14,808,910	10,341,090	—	2,400,000	—	33,555,000	2,735,000	513,065
BURNSVILLE	55,550	10,735,000	13,095,000	64,465,000	300,000	—	2,315,000	4,000,000	94,910,000	49,810,000	2,990,926
CALEDONIA	2,938	695,000	10,000	10,000	25,000	—	—	—	740,000	695,000	745,935
CAMBRIDGE	5,323	6,900,000	1,085,000	8,553,302	2,435,000	—	636,516	1,102,183	20,712,001	5,905,000	12,956,259
CANNON FALLS	3,481	—	3,420,000	4,255,000	—	—	—	—	7,675,000	1,385,000	50,947
CHAMPLIN	19,154	3,035,000	5,935,000	9,000,000	4,015,000	—	—	—	21,985,000	8,865,000	714,081
CHANHASSEN	15,231	2,325,000	27,130,000	25,690,000	510,000	—	—	—	55,655,000	17,240,000	340,970
CHASKA	14,000	—	35,009,186	2,120,000	1,710,000	—	6,375,000	—	45,214,186	18,875,000	4,899,192
CHISHOLM	5,170	315,000	220,000	—	2,969,339	—	—	—	3,504,339	855,000	714,681
CIRCLE PINES	4,758	670,000	45,000	810,000	—	—	1,385,000	—	2,910,000	345,000	54,313
CLOQUET	11,160	1,580,000	420,000	75,000	500,000	—	—	675,000	3,250,000	90,000	74,219
COLUMBIA HEIGHTS	18,681	—	8,624,721	—	—	—	—	—	8,624,721	6,225,000	937,049
COON RAPIDS	59,981	2,560,000	14,835,000	26,295,000	13,750,000	—	—	—	57,440,000	14,310,000	3,501,372
CORCORAN	5,549	—	226,000	1,030,510	—	—	—	320,000	1,576,510	—	327,060
COTTAGE GROVE	27,726	1,115,000	1,480,000	11,365,000	7,545,000	—	2,110,000	75,000	23,690,000	4,650,000	1,478,139
CROOKSTON	8,135	545,000	4,900,000	—	3,792,000	—	—	525,000	9,762,000	545,000	1,214,904
CRYSTAL	23,661	5,045,000	15,625,000	—	—	—	—	—	20,670,000	12,720,000	2,462,168
DAYTON	4,979	2,031,000	305,000	60,000	—	—	—	—	2,396,000	—	291,537
DEEPHAVEN	3,653	—	—	—	—	—	—	—	—	—	156,604
DELANO	2,989	—	225,000	1,930,000	1,440,000	—	—	—	3,595,000	1,710,000	2,596,866
DETROIT LAKES	7,317	1,655,000	1,065,000	645,000	315,000	—	—	—	3,680,000	2,365,000	4,580,291
DILWORTH	2,915	215,000	—	2,260,000	430,000	—	—	—	2,905,000	430,000	185,568
DULUTH	85,665	16,279,900	226,000	19,364,100	17,960,000	32,075,089	29,792,924	2,720,000	118,418,013	20,220,089	29,484,204
EAGAN	56,681	5,275,000	—	28,140,000	19,150,000	—	—	1,240,000	53,805,000	22,475,000	2,019,825
EAST BETHEL	8,995	—	—	2,475,000	—	—	595,000	—	3,070,000	—	262,400
EAST GRAND FORKS	8,983	—	105,000	4,050,000	115,000	420,000	—	668,581	5,358,581	1,585,000	1,940,897

**TABLE 19**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
EDEN PRAIRIE	46,310	13,850,000	--	18,385,000	27,095,000	--	15,375,000	700,000	75,405,000	33,770,000	2,946,408
EDINA	46,845	--	85,385,000	1,345,000	15,045,000	--	--	--	101,775,000	51,955,000	1,049,289
ELK RIVER	13,286	350,000	1,624,400	9,470,000	4,430,000	--	2,790,000	680,000	19,344,400	420,000	776,756
ELY	3,906	1,550,000	1,125,000	--	160,000	--	--	--	2,835,000	425,000	883,934
EVELETH	4,001	--	--	--	--	--	--	--	--	--	2,036,290
FAIRMONT	11,340	--	2,245,500	10,495,000	1,475,000	--	--	--	14,215,500	845,000	369,010
FALCON HEIGHTS	5,355	--	1,075,000	1,465,000	--	--	--	--	2,540,000	1,000,000	51,728
FARIBAULT	18,727	4,720,000	2,230,000	5,040,000	750,000	--	3,330,000	--	16,070,000	3,610,000	1,252,535
FARMINGTON	7,708	545,000	6,753,615	6,810,000	425,000	--	--	--	14,533,615	1,895,058	1,779,288
FERGUS FALLS	12,874	1,485,000	1,840,000	5,220,000	3,200,000	--	--	580,000	12,325,000	5,430,000	6,221,934
FOREST LAKE	6,538	520,000	2,575,000	195,000	--	--	--	450,603	3,740,603	--	283,035
FRIDLEY	28,204	--	13,575,000	1,555,000	2,325,000	1,620,000	--	--	19,075,000	11,105,000	1,017,196
GLENCOE	4,961	--	2,025,000	1,530,000	7,910,000	--	7,015,000	--	18,480,000	6,650,000	716,541
GLENWOOD	2,594	490,000	92,000	15,000	1,493,000	--	--	--	2,090,000	1,295,000	37,082
GOLDEN VALLEY	20,911	130,000	38,810,000	7,245,000	--	--	90,000	--	46,275,000	28,695,000	3,888,883
GOODVIEW	3,122	--	890,000	2,840,000	--	--	--	--	3,730,000	1,665,000	128,136
GRAND RAPIDS	8,159	105,000	4,535,000	4,325,000	5,105,000	--	2,750,000	--	16,820,000	2,140,000	2,146,356
GRANITE FALLS	3,056	--	190,000	2,520,000	3,100,000	--	230,945	--	6,040,945	2,640,000	77,425
HAM LAKE	10,243	--	--	420,000	--	--	--	465,000	885,000	--	16,051
HASTINGS	16,392	6,430,000	125,000	10,205,000	7,820,000	--	--	--	24,580,000	2,140,000	1,692,526
HERMANTOWN	7,093	--	--	3,785,000	--	--	--	--	3,785,000	1,215,000	74,573
HIBBING	17,857	3,685,000	1,445,000	80,000	11,605,000	--	--	--	16,815,000	7,905,000	3,268,286
HOPKINS	16,573	2,440,000	6,730,143	2,840,000	2,595,000	--	--	--	14,605,143	10,758,543	588,507
HUGO	5,324	--	--	2,030,000	1,105,000	--	--	--	3,135,000	--	158,306
HUTCHINSON	12,505	2,315,000	1,551,949	15,780,000	17,771,207	--	13,920,401	--	51,338,557	5,353,476	1,733,070
INDEPENDENCE	3,017	--	--	2,710,000	--	--	--	55,000	2,765,000	325,000	60,000
INTERNATIONAL FALLS	7,828	75,000	7,190,000	--	80,000	--	--	--	7,345,000	4,500,000	729,091
INVER GROVE HEIGHTS	26,012	2,645,000	11,750,000	14,945,000	12,080,000	--	--	--	41,420,000	10,150,000	583,180
JACKSON	3,559	695,000	1,512,536	--	710,000	--	1,155,000	--	4,072,536	3,355,000	310,201
JORDAN	2,974	--	--	1,840,000	5,135,000	--	--	--	6,975,000	3,025,000	108,838
KASSON	4,012	--	70,000	550,760	1,499,240	--	--	--	2,120,000	--	--
LA CRESCENT	4,524	530,000	--	3,395,000	1,060,000	--	--	--	4,985,000	--	69,623
LAKE CITY	4,521	305,000	120,000	2,575,000	1,190,000	--	1,629,291	--	5,819,291	1,190,000	185,569
LAKE ELMO	6,148	--	--	--	--	--	--	--	--	--	--
LAKEVILLE	34,292	6,970,000	4,070,000	28,235,000	2,850,000	640,000	--	1,335,000	44,100,000	8,040,000	1,646,441
LAUDERDALE	2,708	--	1,010,000	--	--	--	--	--	1,010,000	1,010,000	--
LE SUEUR	3,831	20,000	2,880,000	360,000	5,295,000	--	3,360,000	--	11,915,000	2,510,000	1,753,736
LINO LAKES	13,097	1,090,000	--	5,285,000	995,000	--	--	--	7,370,000	--	617,825
LITCHFIELD	6,133	--	--	1,335,000	7,345,000	--	--	--	8,680,000	3,165,000	598,201
LITTLE CANADA	9,337	2,545,000	2,715,000	1,890,000	--	--	--	220,000	7,370,000	2,945,000	10,092
LITTLE FALLS	7,595	--	1,645,000	7,750,000	1,310,000	--	--	--	10,705,000	3,340,000	238,390
LONG PRAIRIE	2,848	--	370,000	1,960,000	985,000	--	--	--	3,315,000	370,000	--
LUVERNE	4,555	384,000	1,932,100	1,400,000	2,668,400	--	--	--	6,384,500	3,215,000	438,538
MAHTOMEDI	6,543	1,400,000	--	4,606,606	1,375,000	--	--	--	7,381,606	1,920,000	82,987
MANKATO	31,977	3,050,000	9,315,000	19,115,000	23,420,000	--	--	--	54,900,000	7,630,000	4,192,148
MAPLE GROVE	44,313	7,705,000	5,620,000	28,605,000	7,955,000	--	--	3,310,000	53,195,000	10,535,000	4,889,684
MAPLEWOOD	33,533	5,150,000	10,780,000	22,675,000	--	--	--	--	38,605,000	11,955,000	1,147,273

**TABLE 19**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995**

Name of City	Population	TYPE OF BOND						Total Bonded Indebtedness	Refunding	Other Long Term Debt	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				All Other
MARSHALL	12,331	530,000	2,805,000	1,345,000	10,346,574	--	21,171,739	--	36,198,313	5,835,000	3,746,100
MEDINA	3,493	605,000	1,375,000	1,135,000	--	--	--	--	3,115,000	605,000	31,774
MELROSE	2,670	--	--	220,000	2,140,000	--	1,730,000	--	4,090,000	830,000	1,630,000
MENDOTA HEIGHTS	10,757	3,145,000	--	8,860,000	1,270,000	--	--	--	13,275,000	770,000	1,315,000
MINNEAPOLIS	365,889	87,010,000	190,180,000	47,615,000	452,668,695	166,064,749	167,149,988	--	1,110,688,432	470,435,000	43,886,821
MINNETONKA	50,927	2,110,000	--	7,265,000	--	1,120,000	--	--	10,495,000	4,900,000	--
MINNETRISTA	3,831	137,000	--	2,060,000	--	--	2,070,000	--	4,267,000	985,000	86,381
MONTEVIDEO	5,505	2,260,000	370,000	2,673,100	6,621,900	--	--	837,288	12,762,288	650,000	332,219
MONTECELLO	5,885	1,675,000	1,495,000	7,075,000	--	--	--	--	10,245,000	1,200,000	--
MOORHEAD	33,675	7,395,000	13,180,000	7,825,000	12,459,950	--	37,955,000	--	78,814,950	9,030,000	7,185,411
MORA	2,985	2,960,000	300,000	107,400	300,000	--	1,500,000	--	5,167,400	2,240,000	--
MORRIS	5,627	--	740,000	1,535,000	405,000	--	--	--	2,680,000	355,000	2,763,587
MOUND	9,584	540,000	1,505,000	830,000	1,395,000	--	--	--	4,270,000	1,335,000	235,848
MOUNDS VIEW	12,561	917,253	13,550,000	--	5,025,000	--	3,090,000	--	22,582,253	7,265,000	279,729
MOUNTAIN IRON	3,333	--	1,010,000	--	--	--	--	--	1,010,000	--	48,027
NEW BRIGHTON	22,538	1,680,000	4,710,000	7,035,000	1,255,000	--	--	4,140,000	18,820,000	5,775,000	1,637,195
NEW HOPE	21,646	1,645,000	3,495,000	11,470,000	1,200,000	--	--	--	17,810,000	7,955,000	2,360,000
NEW PRAGUE	4,001	1,670,000	--	160,000	4,100,000	--	3,308,780	--	9,238,780	4,395,000	255,035
NEW ULM	13,628	2,200,000	3,910,000	7,055,000	14,472,892	--	--	2,352,279	29,990,171	3,605,000	2,327,792
NEWPORT	3,702	--	4,630,000	--	--	--	--	--	4,630,000	1,045,000	545,577
NORTH BRANCH	5,354	--	980,000	3,680,000	1,015,000	--	200,000	--	5,875,000	210,000	774,958
NORTH MANKATO	11,340	--	920,000	8,600,000	5,965,000	--	200,000	--	15,685,000	1,500,000	691,730
NORTH OAKS	3,675	--	--	--	--	--	--	--	--	--	--
NORTH ST. PAUL	12,813	--	1,810,000	815,000	--	--	--	--	2,625,000	820,000	395,393
NORTHFIELD	15,667	935,000	1,433,000	8,865,000	4,545,000	--	4,335,000	--	20,113,000	5,950,000	509,571
OAK GROVE	6,097	--	--	1,402,856	--	--	--	--	1,402,856	--	12,500
OAK PARK HEIGHTS	3,776	105,000	--	1,130,000	1,140,000	--	--	--	2,375,000	1,245,000	74,225
OAKDALE	23,835	2,105,000	5,175,000	15,960,000	1,900,000	--	--	--	25,140,000	7,200,000	1,206,668
OLIVIA	2,630	--	405,000	2,185,000	2,245,000	--	--	--	4,835,000	1,840,000	244,587
ORONO	7,476	--	--	2,245,000	3,300,000	--	3,660,000	--	9,205,000	1,910,000	167,236
OSSEO	2,572	5,140,000	1,445,000	1,200,000	--	--	--	--	7,785,000	1,765,000	10,696
OTSEGO	6,116	370,000	--	--	194,000	--	--	--	564,000	--	384,000
OWATONNA	20,433	--	2,495,000	2,180,000	1,995,000	--	16,965,000	--	23,635,000	19,890,000	645,000
PARK RAPIDS	2,989	30,000	55,000	10,598,904	--	--	--	--	10,683,904	55,000	497,764
PINE CITY	2,763	--	1,727,000	135,000	270,000	--	--	--	2,132,000	--	129,145
PIPESTONE	4,553	64,000	2,742,500	372,000	954,500	--	--	--	4,133,000	--	212,776
PLAINVIEW	2,883	1,595,000	50,000	595,000	600,000	--	--	--	2,840,000	970,000	36,678
PLYMOUTH	58,960	2,685,000	9,600,000	5,440,000	4,510,000	--	--	--	22,235,000	7,490,000	--
PRINCETON	3,819	205,000	2,770,000	1,320,000	3,704,282	--	990,000	--	8,989,282	2,910,000	240,408
PRIOR LAKE	13,129	2,280,000	--	9,401,250	3,258,750	--	--	--	14,940,000	4,750,000	1,038,113
PROCTOR	3,017	--	--	1,155,000	--	--	465,000	--	1,620,000	--	1,127,918
RAMSEY	15,805	--	7,770,000	390,000	--	--	--	--	8,160,000	2,225,000	163,770
RED WING	15,701	1,455,000	7,865,000	840,000	385,000	--	--	100,000	10,645,000	5,150,000	651,283
REDWOOD FALLS	4,922	195,000	1,404,554	75,000	9,251,600	--	--	--	10,926,154	1,960,000	187,665
RICHFIELD	35,237	--	9,160,000	9,565,000	1,970,000	--	--	--	20,695,000	17,290,000	--
ROBBINSDALE	14,206	2,205,000	4,545,000	--	--	--	--	--	6,750,000	2,130,000	--
ROCHESTER	76,559	12,900,000	9,600,000	2,610,000	11,950,000	--	--	--	37,060,000	10,000,000	5,479,963

**TABLE 19**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
ROCKFORD	2,972	---	---	2,850,000	875,000	---	---	---	3,725,000	580,000	---
ROSEMOUNT	11,721	1,870,000	1,010,000	10,370,000	3,790,000	---	---	5,640,000	22,680,000	3,205,000	328,727
ROSEVILLE	33,942	---	25,320,000	19,085,000	---	---	---	---	44,405,000	28,690,000	679,733
SARTELL	6,843	---	320,000	6,193,000	425,000	---	---	---	6,938,000	---	138,296
SAUK CENTRE	3,748	295,000	1,925,000	1,800,000	---	---	3,855,000	---	7,875,000	1,305,000	755,558
SAUK RAPIDS	9,216	290,000	4,860,000	7,565,000	1,210,000	---	---	---	13,925,000	2,970,000	2,281,879
SAVAGE	14,444	4,470,000	4,980,000	25,725,000	2,385,000	---	---	250,000	37,810,000	5,775,000	557,616
SHAKOPEE	13,752	---	5,715,000	8,825,000	1,150,000	---	4,150,000	---	19,840,000	5,105,000	1,082,681
SHOREVIEW	26,049	2,010,000	6,245,000	4,590,000	2,735,000	---	---	---	15,580,000	9,180,000	9,321,203
SHOREWOOD	6,794	---	---	1,589,500	1,935,000	920,000	---	---	4,444,500	905,000	21,863
SLEEPY EYE	3,705	865,000	105,000	1,835,000	1,595,000	---	---	---	4,400,000	1,940,000	---
SOUTH ST. PAUL	20,255	1,785,000	7,102,502	7,120,000	---	---	295,000	---	16,302,502	7,285,000	590,765
SPRING LAKE PARK	6,717	460,900	---	45,000	---	---	---	---	505,900	---	490,000
STAPLES	2,954	47,000	---	2,607,000	---	---	---	---	2,654,000	775,000	279,823
STEWARTVILLE	4,683	920,000	725,000	425,000	1,290,000	---	---	---	3,360,000	355,000	265,721
STILLWATER	15,649	4,040,000	10,860,000	6,967,675	---	---	---	---	21,867,675	---	504,617
ST. ANTHONY	8,362	---	3,760,000	1,800,000	---	---	175,000	---	5,735,000	1,285,000	256,793
ST. CHARLES	2,966	---	90,000	718,000	60,000	---	30,000	---	898,000	80,000	71,015
ST. CLOUD	58,566	2,410,000	20,905,000	23,780,000	30,960,000	---	27,702,080	1,530,000	107,287,080	3,585,000	6,402,183
ST. JAMES	4,447	660,000	195,000	385,000	---	---	880,000	---	2,120,000	1,265,000	1,711,934
ST. JOSEPH	4,304	---	---	1,400,000	415,000	---	---	---	1,815,000	---	92,811
ST. LOUIS PARK	43,568	1,125,000	6,485,000	1,415,000	---	7,195,000	---	---	16,220,000	8,510,000	2,592,301
ST. MICHAEL	3,198	---	65,000	---	510,000	---	---	---	575,000	---	3,855,000
ST. PAUL	271,120	116,075,000	24,535,000	18,500,000	51,504,070	60,735,000	218,575,000	---	489,924,070	137,720,000	56,090,607
ST. PAUL PARK	5,010	---	600,800	274,200	695,000	---	---	---	1,570,000	---	633,300
ST. PETER	9,833	1,565,000	514,631	1,480,000	4,800,000	---	---	651,261	9,010,892	3,612,718	1,718,613
THIEF RIVER FALLS	8,053	1,638,000	---	5,485,000	5,045,400	---	---	---	12,168,400	---	450,218
TWO HARBORS	3,603	365,000	---	---	20,000	---	1,425,000	---	1,810,000	---	2,637,099
VADNAIS HEIGHTS	12,342	---	9,605,000	6,340,000	---	---	---	---	15,945,000	715,000	1,835,301
VIRGINIA	9,173	460,000	6,908,000	---	17,140,000	---	---	---	24,508,000	13,840,000	4,636,576
WACONIA	4,363	110,000	3,395,000	6,510,000	---	---	3,695,000	---	13,710,000	2,910,000	13,287,429
WADENA	4,285	140,000	---	190,000	490,000	---	---	---	820,000	---	130,397
WAITE PARK	5,922	2,215,000	3,400,000	1,185,000	---	---	1,875,000	---	8,675,000	5,495,000	270,669
WASECA	8,263	---	---	1,220,000	3,995,000	---	---	---	5,215,000	---	---
WAYZATA	3,989	330,000	11,175,000	475,000	340,000	---	---	---	12,320,000	4,925,000	95,650
WEST ST. PAUL	19,421	1,175,000	---	11,395,000	---	---	970,000	---	13,540,000	5,340,000	948,506
WHITE BEAR LAKE	25,849	415,000	10,505,000	5,335,000	2,535,000	---	2,585,000	---	21,375,000	3,300,000	2,378,510
WILLMAR	18,688	445,000	835,000	9,845,000	12,850,000	---	12,685,000	---	36,660,000	16,765,000	6,847,010
WINDOM	4,555	635,000	---	2,619,658	4,283,638	---	---	---	7,538,296	690,000	569,009
WINONA	26,623	5,803,000	345,000	4,225,000	10,095,000	815,000	---	---	21,283,000	4,430,000	710,000
WOODBURY	31,258	12,730,000	3,325,000	40,840,000	5,475,000	---	---	3,890,000	66,260,000	6,045,000	4,470,389
WORTHINGTON	10,260	2,061,338	925,000	2,995,000	6,725,000	---	5,535,000	---	18,241,338	4,925,000	736,949
	<u>3,236,756</u>	<u>500,176,391</u>	<u>955,557,547</u>	<u>1,062,384,314</u>	<u>1,055,280,944</u>	<u>361,004,838</u>	<u>657,907,664</u>	<u>76,465,940</u>	<u>4,668,777,638</u>	<u>1,488,009,884</u>	<u>393,731,239</u>



# Appendix A

## Scope of Report & Methodology

This report provides a summary of the financial operations of the 183 Minnesota cities over 2,500 in population for calendar year 1995. 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 1995 populations are from "Minnesota Populations, 1995," 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.

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 Local Government Aid (LGA) program. In addition to the consolidation of the three programs, a new LGA formula went into effect in 1994.

On Table 19, 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 802 municipal public service enterprises are presented in eleven tables (8 through 18). 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 data for the governmental funds consists of the primary government which in some cities includes component units. Commencing in 1995, discreetly presented component units are included in the governmental funds. Those discreetly presented component units for enterprise operations are reported in the enterprise section of this report.

The city of Branch and the city of North Branch consolidated in 1995. Therefore, this is the first year the financial operations for the city of North Branch 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 a 1991 improvement bond fund.

**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, building permits, and other non-business licenses and permits.

**MISCELLANEOUS EXPENDITURES (All Other Unallocated)** - Include all expenditures that were not allocated to a specific function. Some of the expenditures are for cemetery, contributions, etc.

**MISCELLANEOUS REVENUES (All Other 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, 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 governmental fund tables.

**UNALLOCATED INSURANCE** - Expenditures for insurance premiums 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 1995***  
This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. March 1997
- ***Revenues, Expenditures and Debt of Minnesota Cities December 31, 1995***  
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. June 1997
- ***1995 Local Government Lobbying Expenditures***  
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. August 1996
- ***1996 Budget Data: Minnesota Counties and 1996 Budget Data: Cities Over 2,500 in Population and 1996 Budget Data: Cities Under 2,500 in Population***  
These annual reports analyze the unaudited revenues and expenditures budgeted for 1996 by counties and cities according to size. They include comparisons with 1995 budget data.
- ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1994***  
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. July 1996
- ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1995***  
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 analyzes of counties' enterprise operations, such as hospitals. May 1997
- ***Guide to City and County Fund Balances December 31, 1994***  
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. July 1996
- ***1995 Criminal Forfeitures in the State of Minnesota***  
This annual report describes the amount of property and cash seized by law enforcement agents in 1995 criminal forfeitures and what happens to the forfeited items. July 1996

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