

**REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES OVER 2,500 IN POPULATION
YEAR ENDED DECEMBER 31, 2001**

Description of the Office of the State Auditor

The Office of the State Auditor (OSA) serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the OSA oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The OSA performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits for local governments;

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government.

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

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Revenues, Expenditures, and Debt of Minnesota Cities Over 2,500 in Population

For the Year Ended December 31, 2001



January 31, 2003

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

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TABLE OF CONTENTS

SCOPE OF REPORT	1
OVERVIEW	
Change in Cities Over 2,500 in Population	3
Total Governmental Revenues	3
Total Governmental Expenditures	4
Growth in Government	5
Capital Outlay Expenditures	6
Municipal Enterprises	7
Outstanding Long-Term Indebtedness	8
Unreserved Fund Balances of the General Fund and Special Revenue Funds	9
GOVERNMENTAL TABLES	
Revenues for Cities Over 2,500 Population - 5 Year Change	12
Expenditures for Cities Over 2,500 Population - 5 Year Change	13
Summary of Revenues for Cities Over 2,500 Population	14
Summary of Expenditures for Cities Over 2,500 Population	15
Public Service Enterprises of the Cities - Summary of Operations by Population Group	16
Classification of Revenues - Governmental Funds	18
Classification of Expenditures - Governmental Funds	19
PUBLIC SERVICE ENTERPRISE TABLES	
Analysis of Water Enterprise Operations	80
Analysis of Sewer Enterprise Operations	86
Analysis of Solid Waste Enterprise Operations	92
Analysis of Electric Enterprise Operations	97
Analysis of Health Services Enterprise Operations	99
Analysis of Housing and Economic Development Enterprise Operations	101
Analysis of Culture & Recreation Enterprise Operations	105
Analysis of Streets and Highways Enterprise Operations	111
Analysis of Other Public Enterprise Operations	116
Analysis of City Liquor Store Operations	121
Enterprise Fund Footnotes	123
LONG-TERM DEBT - Total Outstanding Indebtedness of Cities	126
FUND BALANCES - Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2000 to 2001 by City	134
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2000 to 2001 by Percentage	140
APPENDIX A - Factors Influencing City Finances	149
APPENDIX B - Factors Influencing General and Special Revenue Unreserved Fund Balances	155
GLOSSARY	159

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Scope of Report

This publication is intended to facilitate the understanding of city financial operations by citizens, local government officials, and other policy makers. The report summarizes, through data tables and charts, the financial operations of Minnesota cities over 2,500 in population for calendar year 2001. These cities are required to annually submit comprehensive annual financial reports prepared in accordance with Generally Accepted Accounting Principles (GAAP) to the Office of the State Auditor (OSA).¹

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in tables 3 through 6 of this report. Tables 8 and 9 present the data by individual city. Appendix A discusses factors that affect the revenues and expenditures of cities.

The enterprise or proprietary funds of cities are presented separately from the governmental funds. Minnesota cities operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. Table 7 summarizes the operating revenues, expenses, and income/(loss) for city enterprises. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 10 through 18. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 19 details the financial operations of municipal liquor operations.²

Table 20 lists by individual city the bonded and other long-term debt outstanding as of December 31, 2001. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 21 and 22 presents an analysis of the 2000 and 2001 unreserved fund balances in the General and Special Revenue Funds of cities over 2,500 in population. The table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 2000 to 2001, and a comparison to 2001 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

The 2000 census increased the number of cities classified as over 2,500 in population from 185 to 208. From 1991 to 2000, cities were classified as over or under 2,500 in population based on the 1990 census. This was true even if their estimated population changed. Starting with 2001, cities will be classified based on the 2000 census. The cities of Lauderdale and Osseo lost population

¹ GAAP requires the modified accrual basis of accounting for governmental funds and the accrual basis for enterprise funds

² A separate and more detailed analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota's Municipal Liquor Store Operations*.

between the 1990 and 2000 census and so were reclassified as under 2,500 in population beginning in 2001. The cities of Albertville, Annandale, Appleton, Becker, Byron, Centerville, Chisago City, Cokato, Cold Spring, Greenfield, Lindstrom, Milaca, Montgomery, Perham, Rogers, Roseau, Spring Valley, St. Francis, Victoria, Wabasha, Watertown, Wyoming, Zimmerman, and Zumbrota were reclassified as over 2,500 in population beginning in 2001. No adjustments were made to amounts presented for 1997 through 2000.

To provide additional insight into the relative spending level of cities, the OSA publishes a separate report that lists cities based on their per capita expenditures and long-term debt. This report may be obtained by contacting the OSA or by visiting the OSA web site at www.osa.state.mn.us.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a user can select a group of cities they want to compare, the criteria on which to compare them, and the time frame in which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is www.osa.state.mn.us.

Overview

Change in Cities Over 2,500 in Population

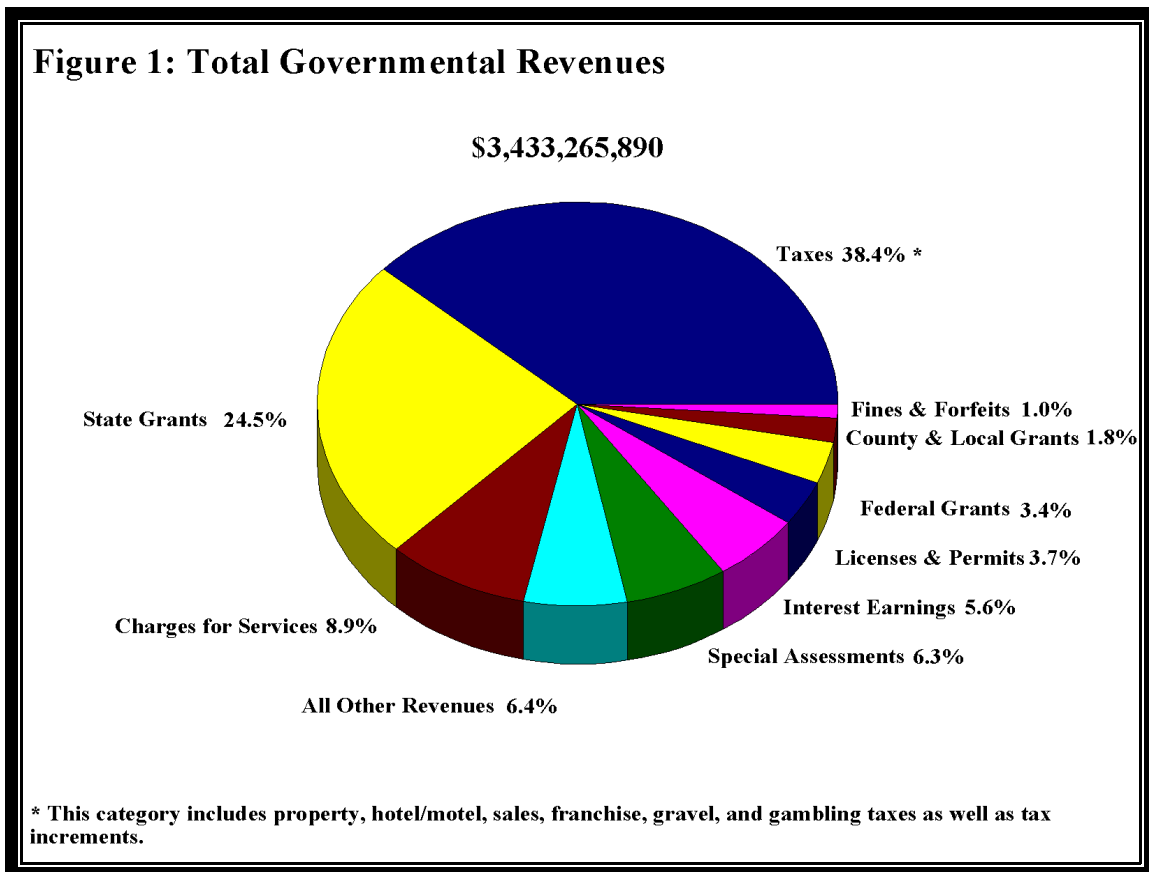
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Total Governmental Revenues

In 2001, cities over 2,500 in population raised total governmental revenues of \$3.43 billion to finance city services. This represents an increase of 3.6 percent over the amount raised in 2000. The primary funding sources for cities were taxes and state aid. These two sources accounted for slightly more than 62.9 percent of all city revenues.

The shares of total governmental revenues generally change very little from year-to-year. One exception is charges for services. Over the past five years, charges for services has steadily increased as a percent of total revenues, increasing from 7.6 percent in 1997 to 8.9 percent in 2001. To further examine five-year trends in revenues, refer to Table 3.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 3.

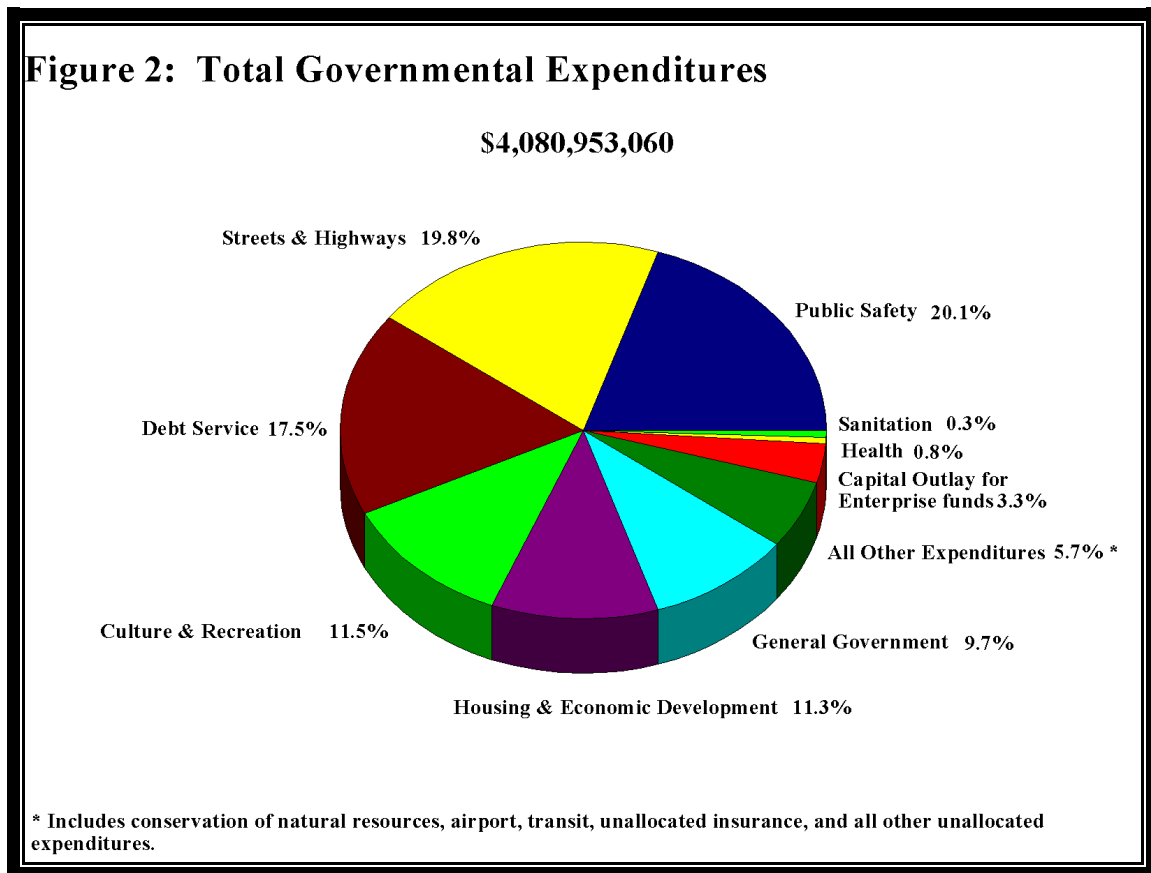


Total Governmental Expenditures

Cities provide a variety of services to their citizens. Most expenditures for those services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, and Debt Service funds. In 2001, cities over 2,500 in population expended \$4.08 billion from these various Governmental Funds to provide city services. This represents an increase of 11.3 percent over 2000 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. However, as the priorities of cities change over time, the relative shares of total spending shift to reflect these new priorities. To examine other changes over the five-year period, refer to Table 4.

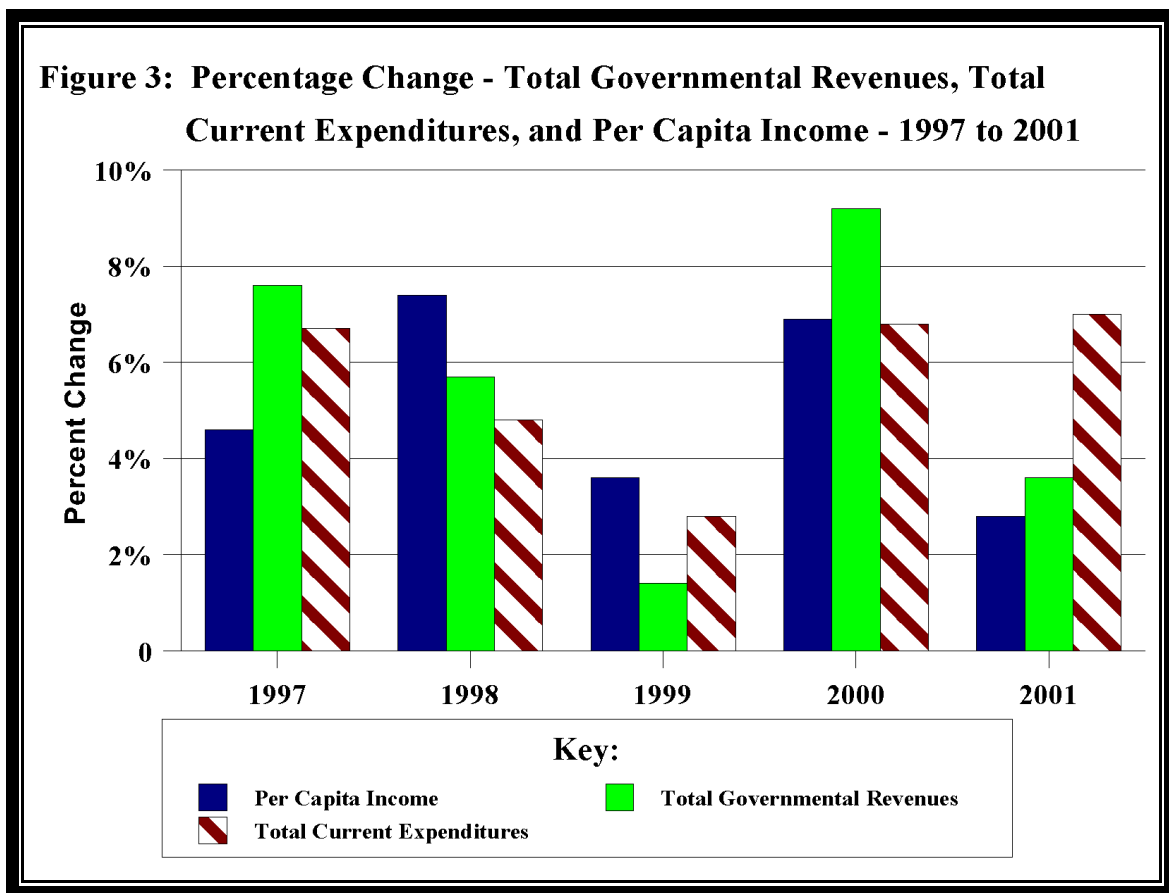
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 4.



Growth in Government

During the five-year period of 1997 to 2001, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 1.4 percent to 9.2 percent. To place this growth in perspective, Figure 3 below shows the yearly increases in revenues and expenditures set against the increases in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. However, if non-tax sources of revenue keep pace or grow faster than expenditures, the increased spending may not result in a greater tax burden for citizens.

Figure 3 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. Per capita income grew faster than total current expenditures for three of the five years and faster than total governmental revenues for two of five years.



¹ The chart excludes capital outlays as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because cities are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

² Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The figure is calculated by the Bureau of Economic Analysis which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

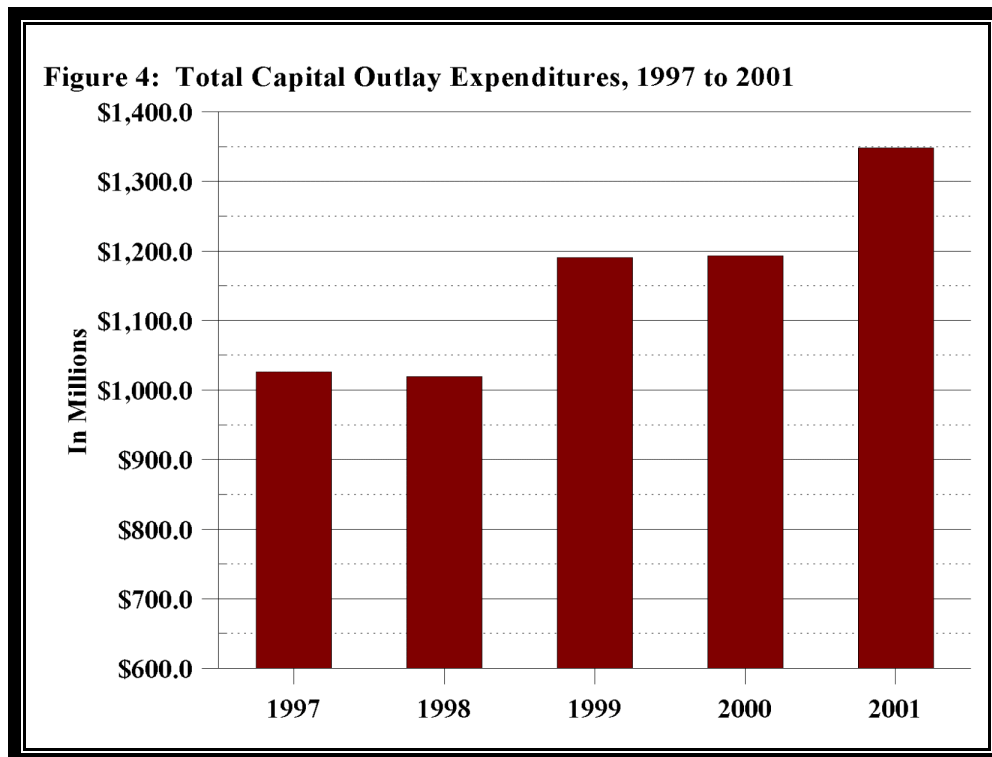
Cities expended \$1.35 billion on capital investments in 2001. This represents an increase of 13.0 percent over the level expended in 2000. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but the associated costs are short-term. Some of the factors that influence the level of capital investments include: demands for public meeting places and facilities, the need to replace aging infrastructure, public safety concerns, infrastructure improvements for new developments, and damage to public facilities caused by fire, floods and storms.

Table 1 shows total capital outlays in dollars and per capita. Figure 4 illustrates the trend in capital spending for the years 1997 through 2001.

Table 1: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita *
1997	\$1,026,035,901	\$309
1998	\$1,019,065,674	\$304
1999	\$1,190,546,110	\$350
2000	\$1,193,100,841	\$343
2001	\$1,347,940,294	\$375

* Per capita amounts are based on the total population of cities over 2,500 in population.



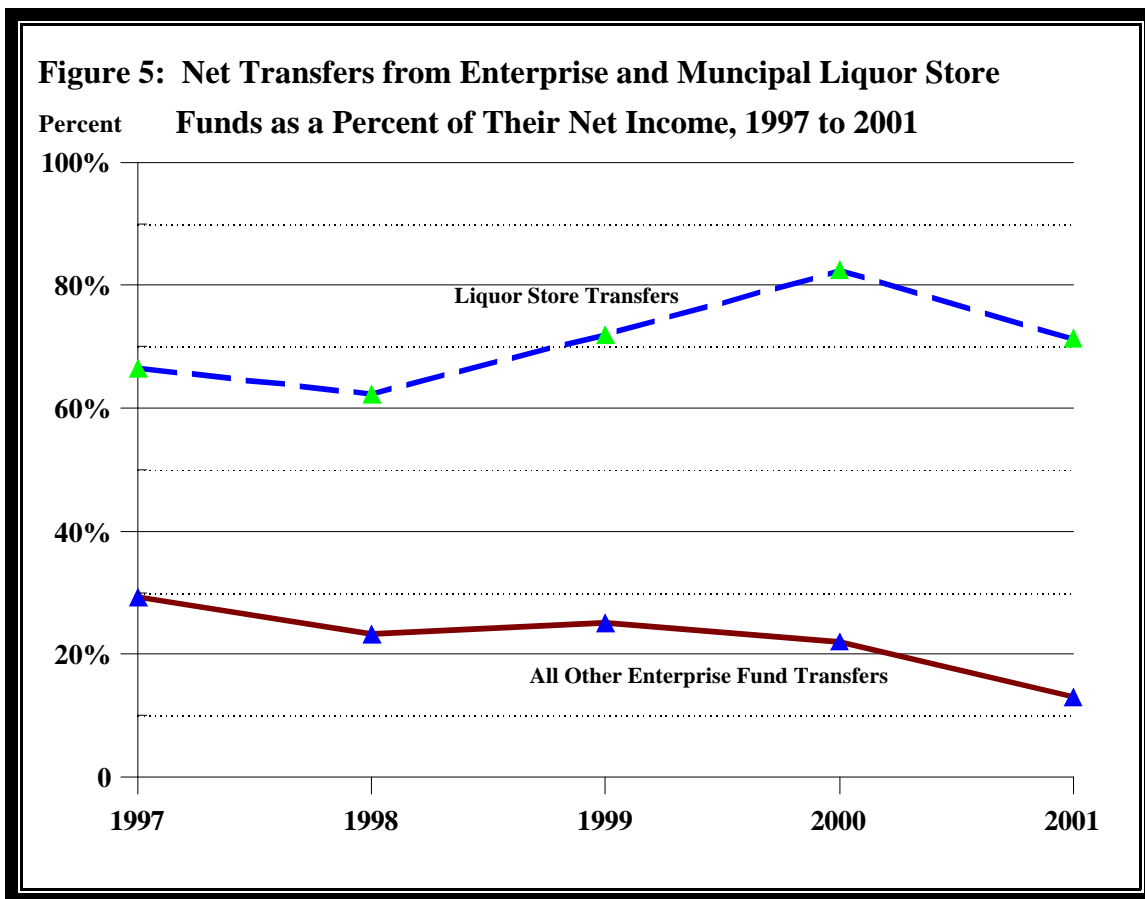
Municipal Enterprises

In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by cities include hospitals, nursing homes, electric, gas, sewer, water and heat utilities.

The net income of municipal enterprises increased 1.4 percent between 2000 and 2001. The small growth in net income is one of the factors that resulted in cities decreasing their net transfers (transfers out minus transfers in) from enterprise funds to other funds by 3.5 percent. An example of this type of transfer is when a city transfers excess reserves from its water utility enterprise fund to its General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw an increase of 8.1 percent in profits between 2000 and 2001. Net transfers from municipal liquor operations decreased 6.3 percent over the level transferred in 2000.

Figure 5 examines the five-year trend in net transfers from Enterprise and Municipal Liquor Store Funds as a percent of their net income. The chart helps illustrate that the primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens. Tables 10 through 19 provide additional details on municipal enterprises.



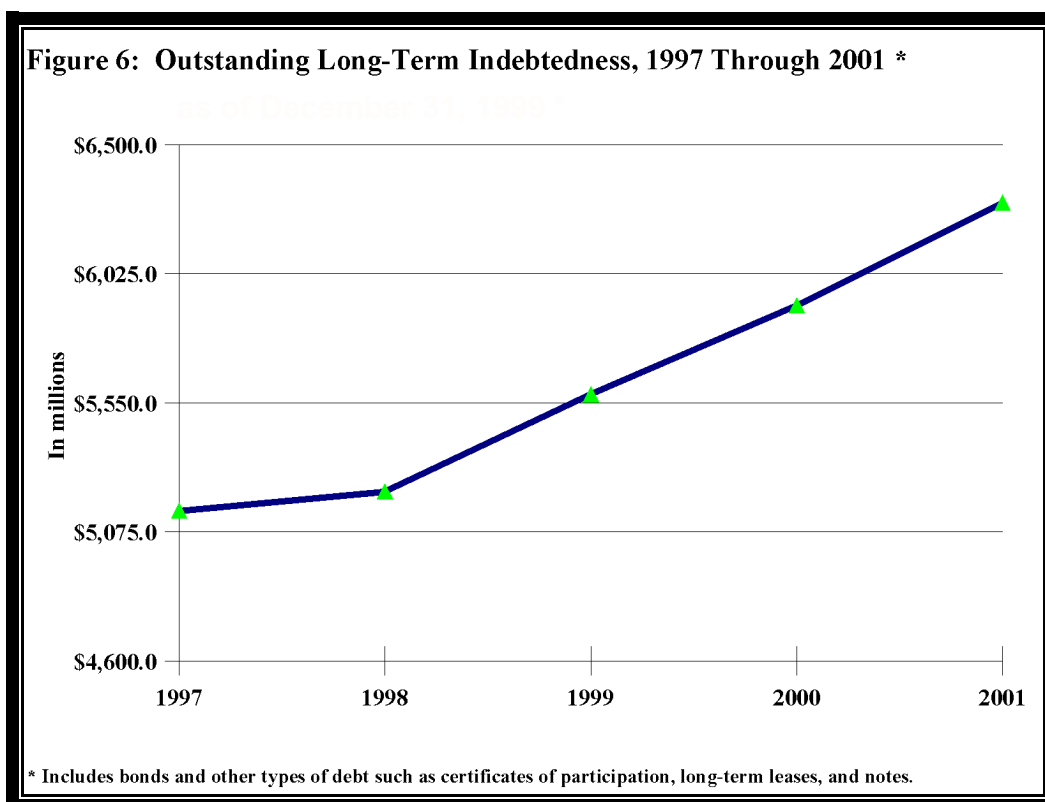
Outstanding Long-Term Indebtedness

Large cities carried long-term debt of \$6.29 billion at the end of 2001. This represented an increase of 6.4 percent over the 2000 level. Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. They are restricted by law from borrowing for current expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 2 looks at outstanding bonded indebtedness for 2000 and 2001. Figure 6 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population. Table 20 provides detailed information on city indebtedness.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

	<u>2001 Amount</u>	<u>2000 Amount</u>
General Obligation	\$ 537,563,973	\$ 515,050,867
G.O. Tax Increment	992,429,604	991,624,497
Revenue Tax Increment	212,289,646	222,218,903
Special Assessment	1,264,651,469	1,196,815,562
G.O. Revenue	1,733,655,664	1,632,431,525
Revenue	826,775,229	776,945,872
All Other	23,806,310	21,493,158
Total Bonded Indebtedness	<u>\$ 5,591,171,895</u>	<u>\$ 5,356,580,384</u>



Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of cities' General and Special Revenue Funds totaled \$1.09 billion in 2000.³ This represents an increase of 6.6 percent over the level reported in 2000. Cities maintain cash reserves for several reasons. Cities should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments.

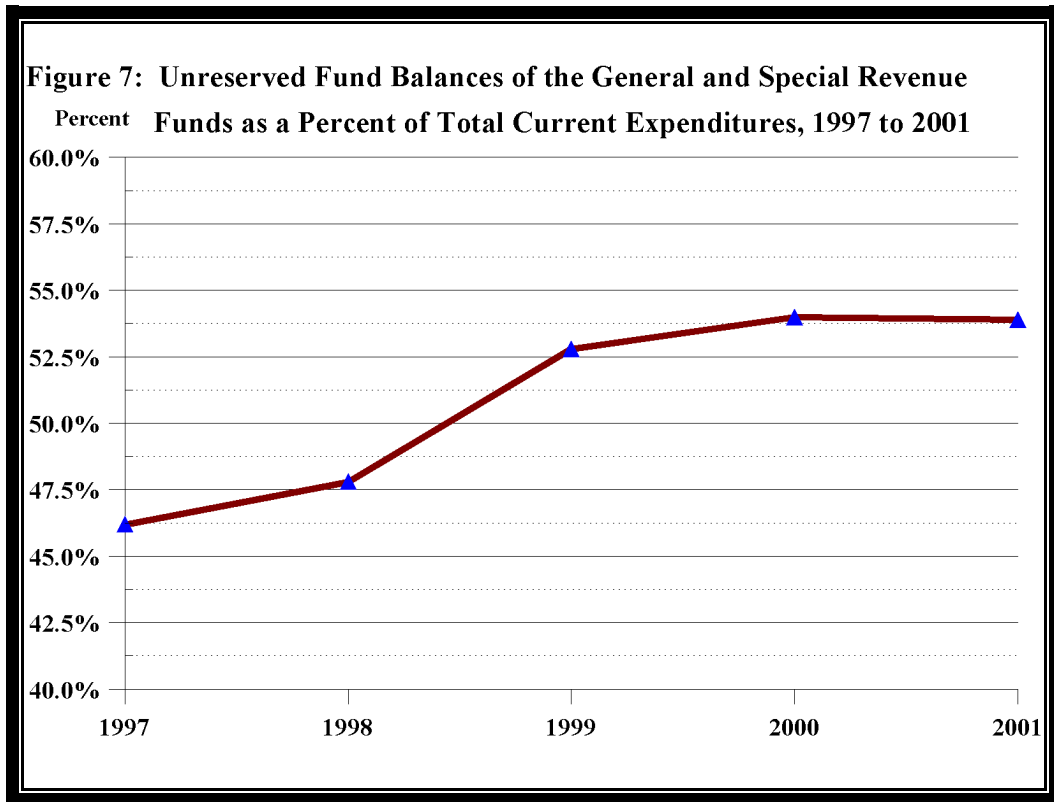
Comparing cities' unreserved fund balances to their total current expenditures help put the fund balances in perspective and provides insight on the relative financial health of Minnesota's cities. City unreserved fund balances as a percent of total current expenditures averaged 53.9 percent in 2001. Among this group of cities, unreserved fund balances as a percent of total current expenditures ranged from -64.0 percent to 363.7 percent.

Table 22 shows the following groupings of city unreserved fund balances. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total current expenditures for the General Fund and Special Revenue Funds.

Type of Fund Balance	Range of Unreserved Fund Balance as a Percentage of	
	Total Current Expenditures	Number of Cities
Extremely Low Fund Balance	Below 20 %	11
Low Fund Balance	20% to 35%	19
Acceptable Fund Balance	35% to 50%	38
Moderately High Fund Balance	50% to 65%	36
High Fund Balance	65% to 100%	60
Very High Fund Balance	100% to 150%	28
Extremely High Fund Balance	Above 150%	16

³ Although this section discusses only two types of fund balances, Minnesota cities actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally-binding external commitment of those funds, such as a signed contract for services or equipment.

Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures. Appendix A provides an in-depth discussion of city fund balances.



GOVERNMENTAL TABLES

**TABLE 3
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1997 THROUGH 2001**

GOVERNMENTAL FUND REVENUES	1997		1998		1999		2000		2001		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	654,940,564	23.1%	687,784,701	23.0%	717,672,477	23.6%	758,115,408	22.9%	837,890,401	24.4%	27.9%
Tax Increments	257,592,039	9.1%	253,302,160	8.5%	256,368,242	8.4%	273,109,600	8.2%	297,415,538	8.7%	15.5%
Franchise Taxes	56,738,193	2.0%	56,197,148	1.9%	60,172,978	2.0%	67,603,881	2.0%	72,724,954	2.1%	28.2%
Local Sales Tax	63,204,812	2.2%	71,269,082	2.4%	77,237,724	2.5%	83,935,897	2.5%	85,559,245	2.5%	35.4%
Hotel/Motel Taxes	20,934,233	0.7%	21,855,188	0.7%	23,086,770	0.8%	24,527,851	0.7%	23,540,675	0.7%	12.5%
Gravel and Gambling Taxes	1,735,460	0.1%	1,647,913	0.1%	1,650,532	0.1%	1,806,713	0.1%	1,606,184	0.0%	-7.4%
Special Assessments	190,027,713	6.7%	221,044,254	7.4%	218,369,549	7.2%	217,453,785	6.6%	215,498,557	6.3%	13.4%
Licenses and Permits	85,061,066	3.0%	99,581,182	3.3%	109,420,330	3.6%	119,034,978	3.6%	126,539,555	3.7%	48.8%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	58,626,481	2.1%	59,565,819	2.0%	66,510,951	2.2%	55,520,206	1.7%	48,015,266	1.4%	-18.1%
All Other	89,969,540	3.2%	98,854,741	3.3%	67,137,829	2.2%	77,453,406	2.3%	67,513,422	2.0%	-25.0%
State Grants											
Local Government Aid	298,303,563	10.5%	314,404,949	10.5%	319,739,760	10.5%	325,752,828	9.8%	345,576,300	10.1%	15.8%
HACA/MHHC (Homestead Credit)	170,727,149	6.0%	170,403,942	5.7%	171,693,468	5.7%	175,553,467	5.3%	177,487,096	5.2%	4.0%
Taconite Relief and Aids	5,967,580	0.2%	6,018,919	0.2%	6,569,675	0.2%	6,900,268	0.2%	7,035,391	0.2%	17.9%
PERA Aid	---	---	10,488,415	0.4%	4,485,430	0.1%	5,050,929	0.2%	4,386,532	0.1%	---
Highways	118,474,715	4.2%	115,872,908	3.9%	93,423,915	3.1%	99,898,234	3.0%	116,840,643	3.4%	-1.4%
All Other	118,606,141	4.2%	134,029,034	4.5%	152,630,289	4.9%	181,578,765	5.5%	187,808,285	5.5%	58.3%
County Grants	12,613,394	0.4%	14,434,860	0.5%	17,204,147	0.6%	19,281,377	0.6%	25,679,414	0.7%	103.6%
Local Unit Grants	28,658,076	1.0%	21,951,807	0.7%	27,899,729	0.9%	26,502,283	0.8%	36,561,580	1.1%	27.6%
Total Intergovernmental Revenues	901,946,639	31.9%	946,025,394	31.6%	927,295,193	30.6%	973,491,763	29.4%	1,016,903,929	29.6%	12.7%
Departmental Fees and Service Charges											
General Government	43,776,340	1.5%	35,276,205	1.2%	34,158,850	1.1%	35,742,830	1.1%	41,633,273	1.2%	-4.9%
Public Safety	31,154,689	1.1%	31,964,875	1.1%	35,960,618	1.2%	37,271,927	1.1%	44,612,061	1.3%	43.2%
Streets and Highways	18,777,464	0.7%	19,057,456	0.6%	24,734,104	0.8%	20,177,295	0.6%	23,936,691	0.7%	27.5%
Sanitation (Refuse Collection)	6,101,051	0.2%	4,754,006	0.2%	6,930,252	0.2%	6,011,697	0.2%	8,629,402	0.3%	41.4%
Libraries	965,640	0.0%	938,879	0.0%	958,294	0.0%	727,168	0.0%	895,934	0.0%	-7.2%
Parks and Recreation	41,637,083	1.5%	48,085,258	1.6%	53,757,360	1.8%	55,041,214	1.7%	67,460,746	2.0%	62.0%
Airport	1,928,659	0.1%	3,792,889	0.1%	4,188,470	0.1%	4,474,562	0.1%	4,901,028	0.1%	154.1%
Transit	1,466,124	0.1%	1,364,851	0.0%	1,489,151	0.0%	1,528,344	0.0%	1,612,961	0.0%	10.0%
Cemetery	613,840	0.0%	769,871	0.0%	752,148	0.0%	685,823	0.0%	722,442	0.0%	17.7%
All Other	68,564,213	2.4%	85,353,610	2.9%	86,387,412	2.8%	104,057,435	3.1%	111,081,278	3.2%	62.0%
Total Fees and Service Charges	214,985,103	7.6%	231,357,900	7.7%	249,316,659	8.2%	265,718,295	8.0%	305,485,816	8.9%	42.1%
Fines and Forfeits	27,547,778	1.0%	29,378,988	1.0%	31,353,246	1.0%	33,809,093	1.0%	35,979,912	1.0%	30.6%
Interest Earnings	178,548,107	6.3%	188,443,182	6.3%	114,433,171	3.8%	248,887,961	7.5%	193,097,134	5.6%	8.1%
All Other Revenues	176,993,988	6.3%	184,431,486	6.2%	248,404,818	8.2%	246,607,069	7.4%	221,023,990	6.4%	24.9%
Total Revenues	2,830,255,695	100.0%	2,992,318,578	100.0%	3,034,781,689	100.0%	3,314,102,294	100.0%	3,433,265,890	100.0%	21.3%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	533,660,056		497,639,657		635,887,114		587,003,595		543,258,146		
Other Long-term Indebtedness	86,885,564		33,780,372		77,867,253		26,675,874		90,072,746		
Short-term Indebtedness	120,500		562,267		371,500		---		---		
Total Borrowing	620,666,120		531,982,296		714,125,867		613,679,469		633,330,892		
Other Financing Sources	24,439,980		21,086,005		10,395,150		68,044,226		40,968,963		
Transfers from Enterprise Funds	83,588,866		79,497,013		97,265,307		113,617,537		113,387,741		
Transfers from Governmental Funds	528,847,067		492,627,073		636,757,747		589,170,721		662,161,217		
Total Revenues & Other Financing Sources	4,087,797,728		4,117,510,965		4,493,325,760		4,698,614,247		4,883,114,703		

TABLE 4
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1997 THROUGH 2001

GOVERNMENTAL FUND EXPENDITURES	1997		1998		1999		2000		2001		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government											
Current Expenditures	260,087,120	8.0%	269,951,161	7.9%	285,767,166	8.0%	313,238,442	8.5%	336,583,674	8.3%	29.4%
Capital Outlay	56,130,593	1.7%	30,525,437	0.9%	28,597,689	0.8%	49,102,610	1.3%	58,802,662	1.4%	4.8%
Public Safety											
Current Expenditures	627,934,824	19.4%	664,648,713	19.5%	674,675,461	18.9%	711,894,285	19.4%	764,268,819	18.7%	21.7%
Capital Outlay	43,283,027	1.3%	45,867,310	1.3%	57,625,177	1.6%	49,278,728	1.3%	56,006,655	1.4%	29.4%
Streets and Highways											
Current Expenditures	235,983,354	7.3%	246,643,479	7.3%	249,813,237	7.0%	263,191,468	7.2%	291,132,438	7.1%	23.4%
Capital Outlay	424,820,545	13.1%	434,311,220	12.8%	449,409,283	12.6%	444,729,745	12.1%	519,184,737	12.7%	22.2%
Sanitation											
Current Expenditures	10,543,670	0.3%	11,353,844	0.3%	11,024,734	0.3%	18,657,290	0.5%	13,794,403	0.3%	30.8%
Capital Outlay	588,927	0.0%	839,153	0.0%	2,272,442	0.1%	466,129	0.0%	1,223,009	0.0%	107.7%
Health											
Current Expenditures	22,617,213	0.7%	29,190,715	0.9%	29,365,092	0.8%	31,792,038	0.9%	33,198,341	0.8%	46.8%
Capital Outlay	1,158,815	0.0%	1,009,548	0.0%	5,302,949	0.1%	70,794	0.0%	131,795	0.0%	-88.6%
Libraries											
Current Expenditures	51,944,743	1.6%	53,533,718	1.6%	55,180,892	1.5%	55,978,478	1.5%	61,172,956	1.5%	17.8%
Capital Outlay	9,759,475	0.3%	9,859,767	0.3%	13,754,429	0.4%	11,019,400	0.3%	11,164,412	0.3%	14.4%
Parks and Recreation											
Current Expenditures	199,277,420	6.2%	215,228,457	6.3%	225,141,952	6.3%	233,403,238	6.4%	255,173,084	6.3%	28.0%
Capital Outlay	105,738,339	3.3%	127,169,064	3.7%	198,727,525	5.6%	216,131,553	5.9%	138,207,517	3.4%	30.7%
Housing/Economic Development											
Current Expenditures	164,296,304	5.1%	162,044,491	4.8%	171,152,639	4.8%	184,777,327	5.0%	193,122,340	4.7%	17.5%
Capital Outlay	227,294,358	7.0%	235,463,756	6.9%	267,195,825	7.5%	216,840,110	5.9%	271,121,011	6.6%	19.3%
Conservation of Natural Resources											
Current Expenditures	---	---	1,946,781	0.1%	2,273,791	0.1%	2,184,178	0.1%	2,237,912	0.1%	---
Capital Outlay	---	---	3,230,198	0.1%	758,856	0.0%	861,148	0.0%	843,750	0.0%	---
Airport											
Current Expenditures	4,943,901	0.2%	5,765,871	0.2%	6,053,259	0.2%	6,497,098	0.2%	7,157,958	0.2%	44.8%
Capital Outlay	11,908,772	0.4%	15,816,902	0.5%	13,551,871	0.4%	22,361,854	0.6%	29,473,587	0.7%	147.5%
Transit											
Current Expenditures	11,059,576	0.3%	10,712,813	0.3%	12,466,449	0.3%	13,759,373	0.4%	14,724,015	0.4%	33.1%
Capital Outlay	1,154,901	0.0%	954,950	0.0%	4,152,572	0.1%	6,615,153	0.2%	2,266,182	0.1%	96.2%
Unallocated Insurance	7,661,345	0.2%	7,930,394	0.2%	8,124,461	0.2%	9,193,433	0.3%	10,082,194	0.3%	31.6%
All Other Unallocated											
Current Expenditures	45,625,019	1.4%	41,431,609	1.2%	37,829,586	1.1%	44,151,901	1.2%	38,224,000	0.9%	-16.2%
Capital Outlay	12,862,009	0.4%	31,783,709	0.9%	71,176,351	2.0%	86,840,060	2.4%	124,002,013	3.0%	864.1%
Capital Outlay for Enterprise Funds	131,336,140	4.1%	82,234,660	2.4%	78,021,141	2.2%	88,783,557	2.4%	135,512,964	3.3%	3.2%
Debt Service											
Principal Payments	380,900,593	11.8%	465,101,388	13.7%	428,848,279	12.0%	377,985,759	10.3%	492,350,285	12.1%	29.3%
Interest and Fiscal Charges	186,002,504	5.7%	196,860,309	5.8%	178,325,685	5.0%	208,017,656	5.7%	219,790,347	5.4%	18.2%
<i>Total Current Expenditures</i>	1,641,974,489	50.8%	1,720,382,046	50.6%	1,768,868,719	49.6%	1,888,718,549	51.5%	2,020,872,134	49.5%	23.1%
<i>Total Capital Outlay</i>	1,026,035,901	31.7%	1,019,065,674	30.0%	1,190,546,110	33.4%	1,193,100,841	32.5%	1,347,940,294	33.0%	31.4%
<i>Total Debt Service</i>	566,903,097	17.5%	661,961,697	19.5%	607,173,964	17.0%	586,003,415	16.0%	712,140,632	17.5%	25.6%
Total Expenditures	3,234,913,487	100.0%	3,401,409,417	100.0%	3,566,588,793	100.0%	3,667,822,805	100.0%	4,080,953,060	100.0%	26.2%
Other Financing Uses											
Debt Redemption - Refunded Bonds	30,555,005		88,378,802		56,427,102		21,731,098		62,823,947		
Other Financing Uses	12,131,955		10,234,702		2,739,504		53,521,583		60,368,294		
Transfers to Enterprise Funds	46,140,500		52,853,768		56,289,141		66,980,832		67,861,121		
Transfers to Governmental Funds	528,847,067		492,627,073		636,757,747		589,170,721		662,161,217		
Total Expenditures & Other Financing Uses	3,852,588,014		4,045,503,762		4,318,802,287		4,399,227,039		4,934,167,639		

**TABLE 5
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2001**

	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)		
	2001		2000		2001		2000		2001			2000	
Population (2000 Census)	755,831		1,674,249		545,479		623,712		3,599,271		3,473,592		
Net Taxable Tax Capacity	535,092,303		1,601,429,927		378,801,286		459,450,531		2,974,774,047		2,608,911,500		
2000 Net Tax Levy (Collectible in 2001)	170,878,877		343,376,959		102,885,613		129,017,587		746,159,036		667,711,811		
Special Assessments Levy (Collectible in 2001)	31,753,415		53,477,223		16,219,071		23,541,971		124,991,680		115,876,343		
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	208,085,224	19.4%	378,527,009	28.0%	115,850,719	24.7%	135,427,449	24.9%	837,890,401	24.4%	758,115,408	22.9%	10.5%
Tax Increments	97,510,772	9.1%	129,479,505	9.6%	40,140,339	8.6%	30,284,922	5.6%	297,415,538	8.7%	273,109,600	8.2%	8.9%
Franchise Taxes	46,656,360	4.4%	14,587,645	1.1%	7,420,760	1.6%	4,060,189	0.7%	72,724,954	2.1%	67,603,881	2.0%	7.6%
Local Sales Tax	70,866,893	6.6%	11,544,447	0.9%	2,028,587	0.2%	1,119,318	0.2%	85,559,245	2.5%	83,935,897	2.5%	1.9%
Hotel/Motel Taxes	8,063,315	0.8%	13,812,675	1.0%	1,014,962	0.2%	649,723	0.1%	23,540,675	0.7%	24,527,851	0.7%	-4.0%
Gravel and Gambling Taxes	799,442	0.1%	659,917	0.0%	111,135	0.0%	35,690	0.0%	1,606,184	0.0%	1,806,713	0.1%	-11.1%
Special Assessments	29,137,262	2.7%	108,436,062	8.0%	33,616,678	7.2%	44,308,555	8.1%	215,498,557	6.3%	217,453,785	6.6%	-0.9%
Licenses and Permits	29,868,046	2.8%	59,802,414	4.4%	16,234,837	3.5%	20,634,258	3.8%	126,539,555	3.7%	119,034,978	3.6%	6.3%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	29,748,632	2.8%	8,598,022	0.6%	2,124,351	0.5%	7,544,261	1.4%	48,015,266	1.4%	55,520,206	1.7%	-13.5%
All Other	24,201,418	2.3%	26,662,365	2.0%	5,410,206	1.2%	11,239,433	2.1%	67,513,422	2.0%	77,453,406	2.3%	-12.8%
State Grants													
Local Government Aid	150,290,659	14.0%	72,987,352	5.4%	53,074,832	11.3%	69,223,457	12.7%	345,576,300	10.1%	325,752,828	9.8%	6.1%
HACA/MHHC (Homestead Credit)	56,726,536	5.3%	69,464,714	5.1%	23,502,267	5.0%	27,793,579	5.1%	177,487,096	5.2%	175,553,467	5.3%	1.1%
Taconite Relief and Aids	---	---	---	---	2,806,953	0.6%	4,228,438	0.8%	7,035,391	0.2%	6,900,268	0.2%	2.0%
PERA Aids	1,365,900	0.1%	1,465,107	0.1%	875,779	0.2%	679,746	0.1%	4,386,532	0.1%	5,050,929	0.2%	-13.2%
Highways	14,255,202	1.3%	67,002,948	5.0%	19,889,398	4.2%	15,693,095	2.9%	116,840,643	3.4%	99,898,234	3.0%	17.0%
All Other	76,830,788	7.2%	43,431,180	3.2%	32,636,821	7.0%	34,909,496	6.4%	187,808,285	5.5%	181,578,765	5.5%	3.4%
County Grants	3,311,617	0.3%	16,356,262	1.2%	3,243,664	0.7%	2,767,871	0.5%	25,679,414	0.7%	19,281,377	0.6%	33.2%
Local Unit Grants	11,959,708	1.1%	16,648,592	1.2%	5,157,551	1.1%	2,795,729	0.5%	36,561,580	1.1%	26,502,283	0.8%	38.0%
Total Intergovernmental Revenues	368,690,460	34.4%	322,616,542	23.9%	148,721,822	31.7%	176,875,105	32.5%	1,016,903,929	29.6%	973,491,763	29.4%	4.5%
Departmental Fees and Service Charges													
General Government	8,027,316	0.7%	20,896,258	1.5%	7,263,051	1.5%	5,446,648	1.0%	41,633,273	1.2%	35,742,830	1.1%	16.5%
Public Safety	12,473,589	1.2%	11,404,803	0.8%	9,275,364	2.0%	11,458,305	2.1%	44,612,061	1.3%	37,271,927	1.1%	19.7%
Streets and Highways	3,800,395	0.4%	15,841,228	1.2%	2,227,485	0.5%	2,067,583	0.4%	23,936,691	0.7%	20,177,295	0.6%	18.6%
Sanitation (Refuse Collection)	---	---	4,383,648	0.3%	2,312,355	0.5%	1,933,399	0.4%	8,629,402	0.3%	6,011,697	0.2%	43.5%
Libraries	22,318	0.0%	223,474	0.0%	337,079	0.1%	313,063	0.1%	895,934	0.0%	727,168	0.0%	23.2%
Parks and Recreation	4,340,747	0.4%	39,141,120	2.9%	11,781,079	2.5%	12,197,800	2.2%	67,460,746	2.0%	55,041,214	1.7%	22.6%
Airport	---	---	3,083,042	0.2%	619,783	0.1%	1,198,203	0.2%	4,901,028	0.1%	4,474,562	0.1%	9.5%
Transit	---	---	1,000,943	0.1%	327,640	0.1%	284,378	0.1%	1,612,961	0.0%	1,528,344	0.0%	5.5%
Cemetery	---	---	95,774	0.0%	263,160	0.1%	363,508	0.1%	722,442	0.0%	685,823	0.0%	5.3%
All Other	56,900,968	5.3%	21,560,882	1.6%	11,833,154	2.5%	20,786,274	3.8%	111,081,278	3.2%	104,057,435	3.1%	6.7%
Total Fees and Service Charges	85,565,333	8.0%	117,631,172	8.7%	46,240,150	9.9%	56,049,161	10.3%	305,485,816	8.9%	265,718,295	8.0%	15.0%
Fines and Forfeits	14,139,789	1.3%	12,773,547	0.9%	4,025,982	0.9%	5,040,594	0.9%	35,979,912	1.0%	33,809,093	1.0%	6.4%
Interest Earnings	37,980,669	3.5%	96,248,956	7.1%	28,579,903	6.1%	30,287,606	5.6%	193,097,134	5.6%	248,887,961	7.5%	-22.4%
All Other Revenues	73,067,694	6.8%	83,848,405	6.2%	24,890,130	5.3%	39,217,761	7.2%	221,023,990	6.4%	246,607,069	7.4%	-10.4%
Total Revenues	1,070,431,259	100.0%	1,349,968,296	100.0%	468,876,004	100.0%	543,990,331	100.0%	3,433,265,890	100.0%	3,314,102,294	100.0%	3.6%
<i>PERCENT OF TOTAL REVENUES</i>	31.2%		39.3%		13.7%		15.8%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	155,726,472		154,121,951		83,409,813		149,999,910		543,258,146		587,003,595		
Other Long-term Indebtedness	49,123,864		20,340,826		2,884,859		17,723,197		90,072,746		26,675,874		
Short-term Indebtedness	---		---		---		---		---		---		
Total Borrowing	204,850,336		174,462,777		86,294,672		167,723,107		633,330,892		613,679,469		
Other Financing Sources	12,277,000		20,621,403		1,235,584		6,834,976		40,968,963		68,044,226		
Transfers from Enterprise Funds	28,972,775		37,097,130		22,626,528		24,691,308		113,387,741		113,617,537		
Transfers from Governmental Funds	255,361,912		259,767,137		66,843,557		80,188,611		662,161,217		589,170,721		
Total Revenues & Other Financing Sources	1,571,893,282		1,841,916,743		645,876,345		823,428,333		4,883,114,703		4,698,614,247		

**TABLE 6
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2001**

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	%	2001		2000		
									AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	108,845,333	8.2%	120,206,500	7.9%	46,507,199	8.5%	61,024,642	9.0%	336,583,674	8.2%	313,238,442	8.5%	7.5%
- Capital Outlay	7,137,617	0.5%	29,459,743	1.9%	6,722,378	1.2%	15,482,924	2.3%	58,802,662	1.4%	49,102,610	1.3%	19.8%
Public Safety													
Police and Ambulance - Current Expenditures	171,881,805	12.9%	194,432,062	12.7%	68,960,210	12.6%	69,982,890	10.4%	505,256,967	12.4%	468,945,046	12.8%	7.7%
- Capital Outlay	3,387,101	0.3%	7,329,795	0.5%	6,401,610	1.2%	4,369,372	0.6%	21,487,878	0.5%	17,540,717	0.5%	22.5%
Fire - Current Expenditures	88,540,806	6.7%	63,199,008	4.1%	19,564,549	3.6%	20,432,810	3.0%	191,737,173	4.7%	180,863,668	4.9%	6.0%
- Capital Outlay	2,152,510	0.2%	6,419,577	0.4%	5,049,584	0.9%	9,450,979	1.4%	23,072,650	0.6%	17,182,405	0.5%	34.3%
Other Public Safety - Current Expenditures	23,379,334	1.8%	25,477,685	1.7%	6,042,817	1.1%	12,374,843	1.8%	67,274,679	1.6%	62,085,571	1.7%	8.4%
- Capital Outlay	717,514	0.1%	6,893,979	0.5%	1,331,866	0.2%	2,502,768	0.4%	11,446,127	0.3%	14,555,606	0.4%	-21.4%
Streets and Highways - Maintenance	69,885,076	5.2%	103,207,655	6.7%	41,732,076	7.7%	49,546,805	7.3%	264,371,612	6.5%	239,443,387	6.5%	10.4%
- Lighting	10,070,728	0.8%	9,432,092	0.6%	2,907,517	0.5%	4,350,489	0.6%	26,760,826	0.7%	23,748,081	0.6%	12.7%
- Construction	71,625,287	5.4%	223,659,015	14.6%	91,639,395	16.8%	94,043,509	13.9%	480,967,206	11.8%	409,749,367	11.2%	17.4%
- Other Capital Outlay	6,367,902	0.5%	13,277,539	0.9%	6,157,289	1.1%	12,414,801	1.8%	38,217,531	0.9%	34,980,378	1.0%	9.3%
Sanitation - Refuse Collection & Disposal	---	---	2,796,949	0.2%	585,761	0.1%	1,823,763	0.3%	5,206,473	0.1%	2,540,363	0.1%	104.9%
- Other Sanitation	3,216,842	0.2%	2,603,213	0.2%	762,865	0.1%	2,005,010	0.3%	8,587,930	0.2%	16,116,927	0.4%	-46.7%
- Capital Outlay	---	---	33,217	0.0%	888,593	0.2%	301,199	0.0%	1,223,009	0.0%	466,129	0.0%	162.4%
Health - Current Expenditures	26,422,380	2.0%	6,649,016	0.4%	5,683	0.0%	121,262	0.0%	33,198,341	0.8%	31,792,038	0.9%	4.4%
- Capital Outlay	78,000	0.0%	51,791	0.0%	---	---	2,004	0.0%	131,795	0.0%	70,794	0.0%	86.2%
Culture and Recreation													
Libraries - Current Expenditures	36,080,072	2.7%	9,011,318	0.6%	7,408,403	1.4%	8,673,163	1.3%	61,172,956	1.5%	55,978,478	1.5%	9.3%
- Capital Outlay	6,125,143	0.5%	1,078,128	0.1%	869,751	0.2%	3,091,390	0.5%	11,164,412	0.3%	11,019,400	0.3%	1.3%
Parks and Recreation - Current Expenditures	81,310,574	6.1%	105,552,823	6.9%	36,928,222	6.8%	31,381,465	4.6%	255,173,084	6.3%	233,403,238	6.4%	9.3%
- Capital Outlay	42,090,849	3.2%	60,183,868	3.9%	15,800,963	2.9%	20,131,837	3.0%	138,207,517	3.4%	216,131,553	5.9%	-36.1%
Housing/Economic Development - Current Expend.	88,671,934	6.7%	65,394,686	4.3%	21,264,364	3.9%	17,791,356	2.6%	193,122,340	4.7%	184,777,327	5.0%	4.5%
- Capital Outlay	125,487,488	9.4%	86,237,574	5.6%	21,919,584	4.0%	37,476,365	5.6%	271,121,011	6.6%	216,840,110	5.9%	25.0%
Conservation - Current Expenditures	---	---	1,737,486	0.1%	249,078	0.0%	251,348	0.0%	2,237,912	0.1%	2,184,178	0.1%	2.5%
- Capital Outlay	---	---	445,987	0.0%	16,901	0.0%	380,862	0.1%	843,750	0.0%	861,148	0.0%	-2.0%
Airport - Current Expenditures	---	---	3,600,177	0.2%	1,274,457	0.2%	2,283,324	0.3%	7,157,958	0.2%	6,497,098	0.2%	10.2%
- Capital Outlay	---	---	17,983,773	1.2%	8,658,551	1.6%	2,831,263	0.4%	29,473,587	0.7%	22,361,854	0.6%	31.8%
Transit - Current Expenditures	20,366	---	10,916,756	0.7%	2,273,254	0.4%	1,513,639	0.2%	14,724,015	0.4%	13,759,373	0.4%	7.0%
- Capital Outlay	---	---	1,680,428	0.1%	420,285	0.1%	165,469	0.0%	2,266,182	0.1%	6,615,153	0.2%	-65.7%
Unallocated Insurance	3,231,312	0.2%	1,980,681	0.1%	1,926,311	0.4%	2,943,890	0.4%	10,082,194	0.2%	9,193,433	0.3%	9.7%
All Other Unallocated - Current Expenditures	11,976,301	0.9%	10,374,219	0.7%	5,164,386	0.9%	10,709,094	1.6%	38,224,000	0.9%	44,151,901	1.2%	-13.4%
- Capital Outlay	111,868,950	8.4%	5,839,038	0.4%	2,122,782	0.4%	4,171,243	0.6%	124,002,013	3.0%	86,840,060	2.4%	42.8%
Capital Outlay for Enterprise Funds	---	---	66,964,935	4.4%	12,638,772	2.3%	55,909,257	8.3%	135,512,964	3.3%	88,783,557	2.4%	52.6%
Debt Service - Principal Payments	157,277,406	11.8%	186,448,180	12.2%	70,319,416	12.9%	78,305,283	11.6%	492,350,285	12.1%	377,985,759	10.3%	30.3%
- Interest and Fiscal Charges	73,330,868	5.5%	78,589,880	5.1%	30,912,137	5.7%	36,957,462	5.5%	219,790,347	5.4%	208,017,656	5.7%	5.7%
<i>Total Current Expenditures</i>	<i>723,532,863</i>	<i>54.4%</i>	<i>736,572,326</i>	<i>48.2%</i>	<i>263,557,152</i>	<i>48.3%</i>	<i>297,209,793</i>	<i>44.0%</i>	<i>2,020,872,134</i>	<i>49.5%</i>	<i>1,888,718,549</i>	<i>51.5%</i>	<i>7.0%</i>
<i>Total Capital Outlay</i>	<i>377,038,361</i>	<i>28.3%</i>	<i>527,538,387</i>	<i>34.5%</i>	<i>180,638,304</i>	<i>33.1%</i>	<i>262,725,242</i>	<i>38.9%</i>	<i>1,347,940,294</i>	<i>33.0%</i>	<i>1,193,100,841</i>	<i>32.5%</i>	<i>13.0%</i>
<i>Total Debt Service</i>	<i>230,608,274</i>	<i>17.3%</i>	<i>265,038,060</i>	<i>17.3%</i>	<i>101,231,553</i>	<i>18.6%</i>	<i>115,262,745</i>	<i>17.1%</i>	<i>712,140,632</i>	<i>17.5%</i>	<i>586,003,415</i>	<i>16.0%</i>	<i>21.5%</i>
Total Expenditures	1,331,179,498	100.0%	1,529,148,773	100.0%	545,427,009	100.0%	675,197,780	100.0%	4,080,953,060	100.0%	3,667,822,805	100.0%	11.3%
PERCENT OF TOTAL EXPENDITURES	32.6%		37.5%		13.4%		18.4%		100.0%		100.0%		
Other Financing Uses													
Debt Redemption - Refunded Bonds	7,108,000		36,690,000		7,640,000		11,385,947		62,823,947		21,731,098		
Other Financing Uses	56,393,836		3,125,631		25,156		823,671		60,368,294		53,521,583		
Transfers to Enterprise Funds	38,724,807		19,088,997		6,302,948		3,744,369		67,861,121		66,980,832		
Transfers to Governmental Funds	255,361,912		259,767,137		66,843,557		80,188,611		662,161,217		589,170,721		
Total Expenditures & Other Financing Uses	1,688,768,053		1,847,820,538		626,238,670		771,340,378		4,934,167,639		4,399,227,039		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	81,615,310		291,648,881		122,852,478		142,694,954		638,811,623		601,616,884		
Special Revenue Fund Unreserved Fund Balance	166,186,134		124,266,138		63,477,073		94,791,526		448,720,871		418,570,716		
Total	247,801,444		415,915,019		186,329,551		237,486,480		1,087,532,494		1,020,187,600		
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	34.2%		56.5%		70.7%		79.9%		53.8%		54.0%		

**TABLE 7
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2001**

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				NO. OF ENTER- PRISES	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	2001		2000			
									AMOUNT	%	AMOUNT	%		
WATER UTILITIES														
OPERATING REVENUES	93,167,452	100.0%	152,753,872	100.0%	41,978,411	100.0%	60,408,595	100.0%	348,308,330	100.0%	327,971,487	100.0%		193
OPERATING EXPENSES	77,569,394	83.3%	139,187,788	91.1%	35,209,323	83.9%	51,490,181	85.2%	303,456,686	87.1%	276,382,589	84.3%		
OPERATING INCOME (LOSS)	15,598,058	16.7%	13,566,084	8.9%	6,769,088	16.1%	8,918,414	14.8%	44,851,644	12.9%	51,588,898	15.7%		
SEWER UTILITIES														
OPERATING REVENUES	114,065,669	100.0%	109,906,183	100.0%	54,187,852	100.0%	62,595,546	100.0%	340,755,250	100.0%	329,069,956	100.0%		200
OPERATING EXPENSES	83,270,319	73.0%	97,450,987	88.7%	48,135,678	88.8%	54,338,128	86.8%	283,195,112	83.1%	265,535,676	80.7%		
OPERATING INCOME (LOSS)	30,795,350	27.0%	12,455,196	11.3%	6,052,174	11.2%	8,257,418	13.2%	57,560,138	16.9%	63,534,280	19.3%		
SOLID WASTE														
OPERATING REVENUES	25,789,000	100.0%	12,178,436	100.0%	16,733,750	100.0%	7,532,273	100.0%	62,233,459	100.0%	54,896,144	100.0%		70
OPERATING EXPENSES	24,717,000	95.8%	12,583,319	103.3%	16,937,266	101.2%	7,438,100	98.7%	61,675,685	99.1%	53,373,754	97.2%		
OPERATING INCOME (LOSS)	1,072,000	4.2%	(404,883)	-3.3%	(203,516)	-1.2%	94,173	1.3%	557,774	0.9%	1,522,390	2.8%		
ELECTRIC UTILITIES														
OPERATING REVENUES	---	---	174,075,787	100.0%	171,182,831	100.0%	155,855,964	100.0%	501,114,582	100.0%	476,836,532	100.0%		61
OPERATING EXPENSES	---	---	160,358,710	92.1%	157,769,934	92.2%	142,639,455	91.5%	460,768,099	91.9%	435,339,155	91.3%		
OPERATING INCOME (LOSS)	---	---	13,717,077	7.9%	13,412,897	7.8%	13,216,509	8.5%	40,346,483	8.1%	41,497,377	8.7%		
HEALTH SERVICES														
OPERATING REVENUES	---	---	---	---	170,983,155	100.0%	91,368,782	100.0%	262,351,937	100.0%	259,885,404	100.0%		23
OPERATING EXPENSES	---	---	---	---	157,973,420	92.4%	89,402,137	97.8%	247,375,557	94.3%	247,104,968	95.1%		
OPERATING INCOME (LOSS)	---	---	---	---	13,009,735	7.6%	1,966,645	2.2%	14,976,380	5.7%	12,780,436	4.9%		
HOUSING AND ECONOMIC DEVELOPMENT														
OPERATING REVENUES	20,368,520	100.0%	11,435,042	100.0%	5,877,197	100.0%	4,226,389	100.0%	41,907,148	100.0%	44,009,569	100.0%		59
OPERATING EXPENSES	16,646,645	81.7%	18,033,101	157.7%	6,661,941	113.4%	5,000,844	118.3%	46,342,531	110.6%	37,742,523	85.8%		
OPERATING INCOME (LOSS)	3,721,875	18.3%	(6,598,059)	-57.7%	(784,744)	-13.4%	(774,455)	-18.3%	(4,435,383)	-10.6%	6,267,046	14.2%		
CULTURE AND RECREATION														
OPERATING REVENUES	30,857,784	100.0%	45,251,965	100.0%	8,306,760	100.0%	9,129,720	100.0%	93,546,229	100.0%	88,842,003	100.0%		100
OPERATING EXPENSES	33,204,936	107.6%	52,890,716	116.9%	9,657,081	116.3%	10,424,982	114.2%	106,177,715	113.5%	94,794,588	106.7%		
OPERATING INCOME (LOSS)	(2,347,152)	-7.6%	(7,638,751)	-16.9%	(1,350,321)	-16.3%	(1,295,262)	-14.2%	(12,631,486)	-13.5%	(5,952,585)	-6.7%		
STREETS AND HIGHWAYS														
OPERATING REVENUES	2,520,806	100.0%	18,124,087	100.0%	5,271,540	100.0%	1,640,548	100.0%	27,556,981	100.0%	25,402,064	100.0%		70
OPERATING EXPENSES	1,810,667	71.8%	10,235,392	56.5%	3,011,522	57.1%	894,046	54.5%	15,951,627	57.9%	13,225,068	52.1%		
OPERATING INCOME (LOSS)	710,139	28.2%	7,888,695	43.5%	2,260,018	42.9%	746,502	45.5%	11,605,354	42.1%	12,176,996	47.9%		
OTHER CITY ENTERPRISES														
OPERATING REVENUES	120,885,342	100.0%	45,398,558	100.0%	30,125,947	100.0%	16,375,305	100.0%	212,785,152	100.0%	163,634,209	100.0%		92
OPERATING EXPENSES	115,064,233	95.2%	43,990,268	96.9%	30,361,021	100.8%	17,313,939	105.7%	206,729,461	97.2%	163,983,288	100.2%		
OPERATING INCOME (LOSS)	5,821,109	4.8%	1,408,290	3.1%	(235,074)	-0.8%	(938,634)	-5.7%	6,055,691	2.8%	(349,079)	-0.2%		
LIQUOR STORES														
SALES	---	---	54,983,506	100.0%	40,446,038	100.0%	70,073,909	100.0%	165,503,453	100.0%	149,808,494	100.0%		70
COST OF SALES	---	---	41,587,792	75.6%	30,518,556	75.5%	51,931,338	74.1%	124,037,686	74.9%	112,887,470	75.4%		
GROSS PROFIT (LOSS)	---	---	13,395,714	24.4%	9,927,482	24.5%	18,142,571	25.9%	41,465,767	25.1%	36,921,024	24.6%		
OPERATING EXPENSES	---	---	8,957,948	16.3%	6,196,810	15.3%	12,558,350	17.9%	27,713,108	16.7%	24,290,711	16.2%		
OPERATING INCOME (LOSS)	---	---	4,437,766	8.1%	3,730,672	9.2%	5,584,221	8.0%	13,752,659	8.4%	12,630,313	8.4%		

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>AFTON</i>	<i>ALBERT LEA</i>	<i>ALBERTVILLE</i>	<i>ALEXANDRIA</i>	<i>ANDOVER</i>	<i>ANNANDALE</i>	<i>ANOKA</i>
Class of City	4	3	4	4	2	4	3
Population (2000)	2,866	18,364	3,997	9,247	27,446	2,714	18,088
Taxable Tax Capacity	4,080,344	8,161,310	2,674,160	7,358,049	20,188,393	1,067,732	12,560,915
2000 Net Tax Levy (Collectible in 2001)	699,490	2,104,149	1,217,786	1,590,645	3,874,183	361,428	2,456,833
Special Assessments Levy (Collectible in 2001)	20,413	502,275	479,120	373,784	432,207	106,418	57,242
REVENUES							
Property Taxes	730,073	2,073,165	1,346,354	1,681,897	4,542,277	380,442	3,435,417
Tax Increments	4,727	426,744	19,061	404,500	1,143,293	308,506	2,600,784
Franchise Taxes	---	1,509,313	---	48,081	---	6,706	985,231
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	138,414	---	---	---	---	23,850
Gravel and Gambling Taxes	1,440	---	---	---	---	---	---
Special Assessments	20,237	1,444,739	532,531	595,132	3,947,773	367,349	222,771
Licenses and Permits	175,102	287,161	306,699	271,612	720,712	81,119	395,524
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	20,922	---	15,684
All Other	65,967	---	---	84,138	68,750	---	---
State Grants							
Local Government Aid	3,312	4,429,596	89,592	1,336,179	119,758	340,733	1,441,044
HACA/MHHC (Homestead Credit)	115,922	762,712	138,190	386,914	489,991	136,829	743,715
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	634	22,335	779	15,534	10,093	1,599	28,509
Highways	---	710,010	---	307,154	664,164	1,388	268,604
All Other	118,639	391,972	39,366	209,922	160,366	47,614	317,003
County Grants	13,264	279,415	4,965	---	53,365	---	---
Local Unit Grants	---	---	---	---	67,154	---	410,134
Total Intergovernmental Revenues	317,738	6,596,040	272,892	2,339,841	1,654,563	528,163	3,224,693
Departmental Fees and Service Charges							
General Government	16,314	13,165	---	61,827	1,102,727	95,573	68,881
Public Safety	---	2,431	37,514	205,435	---	75,915	383,308
Streets and Highways	747	---	1,160	---	142,387	---	1,750
Sanitation (Refuse Collection)	---	---	---	---	3,795	---	---
Libraries	---	67,126	---	---	---	---	---
Parks and Recreation	1,009	413,163	111,030	757	356,650	10,225	404,372
Airport	---	18,532	---	5,996	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	15,030	44,470
All Other	---	543,516	1,104,816	30,435	681,256	8,761	39,699
Total Fees and Service Charges	18,070	1,057,933	1,254,520	304,450	2,286,815	205,504	942,480
Fines and Forfeits	21,587	150,895	---	98,917	73,699	12,973	215,093
Interest Earnings	11,239	1,536,675	302,465	424,751	1,113,098	83,074	758,823
All Other Revenues	18,179	808,703	76,294	1,258,531	235,523	613,829	941,454
Total Revenues	1,318,392	16,029,782	4,110,816	7,427,712	15,717,753	2,587,665	13,746,120
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	2,786,215	---	---	8,940,000	3,879,304	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	2,786,215	---	---	8,940,000	3,879,304	---
Other Financing Sources	---	---	10,950	---	236,573	---	---
Transfers from Enterprise Funds	---	---	---	330,000	1,539,295	---	506,000
Transfers from Governmental Funds	200,000	2,048,038	1,015,000	788,921	1,190,391	590,097	2,193,000
Total Revenues & Other Financing Sources	<u>1,518,392</u>	<u>20,864,035</u>	<u>5,136,766</u>	<u>8,546,633</u>	<u>27,624,012</u>	<u>7,057,066</u>	<u>16,445,120</u>

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>AFTON</i>	<i>ALBERT LEA</i>	<i>ALBERTVILLE</i>	<i>ALEXANDRIA</i>	<i>ANDOVER</i>	<i>ANNANDALE</i>	<i>ANOKA</i>
Class of City	4	3	4	4	2	4	3
EXPENDITURES							
General Government - Current Expenditures	349,761	1,177,821	500,675	1,054,096	1,174,284	224,493	1,035,678
- Capital Outlay	---	13,445	11,838	14,015	39,412	916,898	---
Public Safety							
Police & Ambulance - Current Expenditures	104,681	2,648,390	233,600	1,279,732	1,103,016	278,110	2,995,060
- Capital Outlay	---	861	---	71,428	---	29,643	10,268
Fire - Current Expenditures	146,438	1,203,756	88,429	372,847	648,461	93,682	404,805
- Capital Outlay	---	100,407	14,836	6,334	---	40,816	41,829
Other Public Safety - Current Expenditures	63,441	251,180	2,105	230,713	494,799	31,549	91,319
- Capital Outlay	---	1,716	---	9,538	4,033	---	---
Streets & Highways - Maintenance	270,147	1,930,244	134,905	634,086	1,655,062	221,437	1,452,724
- Lighting	1,936	219,506	37,651	65,211	151,802	---	---
- Construction	152,402	4,810,125	577,765	981,769	6,565,535	758,147	1,377,058
- Other Capital Outlay	---	68,084	---	1,162,040	49,384	54,662	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	12,763	---	21,535	204,871	147,966	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	540,165	---	---	---	4,387	114,354
- Capital Outlay	---	133,480	---	---	---	---	---
Parks & Recreation - Current Expenditures	12,047	1,989,290	77,451	458,848	639,273	43,222	1,274,596
- Capital Outlay	53,576	57,067	66,698	26,262	732,648	30,092	364,556
Housing & Economic Development - Current Expenditures	4,727	964,383	188,170	402,057	123,333	3,500	495,214
- Capital Outlay	---	2,301	605	---	---	66,342	2,881,417
Conservation of Natural Resources - Current Expenditures	---	17,730	---	---	---	---	---
- Capital Outlay	---	596	---	---	---	---	---
Airport - Current Expenditures	---	114,514	---	97,639	---	---	---
- Capital Outlay	---	1,350	---	91,854	---	---	---
Transit - Current Expenditures	---	15,000	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	19,955	---	---
All Other Unallocated - Current Expenditures	932	151,070	69,787	152,159	125,113	29,449	107,961
- Capital Outlay	---	---	137,601	20,000	---	239,395	---
Capital Outlay for Enterprise Funds	---	---	2,142,486	---	---	703,140	---
Debt Service - Principal Payments	35,000	641,824	561,793	270,000	4,845,000	2,465,370	1,755,000
Debt Service - Interest and Fiscal Charges	5,043	385,491	238,143	259,465	1,753,981	193,505	443,051
<i>Total Current Expenditures</i>	966,873	11,223,049	1,354,308	4,952,259	6,283,064	929,829	7,971,711
<i>Total Capital Outlay</i>	205,978	5,189,432	2,951,829	2,383,240	7,391,012	2,839,135	4,675,128
<i>Total Debt Service</i>	40,043	1,027,315	799,936	529,465	6,598,981	2,658,875	2,198,051
Total Expenditures	1,212,894	17,439,796	5,106,073	7,864,964	20,273,057	6,427,839	14,844,890
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	1,002	---	50,157	---
Transfers to Governmental Funds	200,000	2,048,038	1,015,000	788,921	1,190,391	590,097	2,193,000
Total Expenditures & Other Financing Uses	<u>1,412,894</u>	<u>19,487,834</u>	<u>6,121,073</u>	<u>8,654,887</u>	<u>21,463,448</u>	<u>7,068,093</u>	<u>17,037,890</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>APPLE VALLEY</i>	<i>APPLETON</i>	<i>ARDEN HILLS</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BECKER</i>
Class of City	2	4	4	2	4	4	4
Population (2000)	46,600	2,843	9,660	23,376	5,815	3,179	2,881
Taxable Tax Capacity	41,305,612	1,244,773	11,666,571	9,828,603	7,098,758	2,601,976	22,673,642
2000 Net Tax Levy (Collectible in 2001)	11,286,982	640,349	1,839,547	2,314,558	1,763,274	874,907	5,112,680
Special Assessments Levy (Collectible in 2001)	1,960,015	---	175,609	355,878	754,423	32,058	303,186
REVENUES							
Property Taxes	12,150,936	483,429	2,029,591	2,252,532	1,632,025	1,059,508	5,292,552
Tax Increments	1,446,413	51,418	574,976	519,709	146,115	154,310	642,682
Franchise Taxes	495,215	---	---	117,766	18,003	---	6,803
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	37,286	---	---	106,736	---	---	---
Gravel and Gambling Taxes	39,395	---	---	8,563	---	5,610	---
Special Assessments	2,256,817	16,183	102,585	976,092	1,852,333	33,554	395,097
Licenses and Permits	1,060,749	5,562	493,771	349,909	349,871	98,042	6,998
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	20,005	277,902	---	---	---
All Other	79,186	32,879	---	829,977	475,831	61,184	---
State Grants							
Local Government Aid	395,067	528,026	10,242	5,013,000	352,386	100,832	---
HACA/MHHC (Homestead Credit)	2,799,283	132,217	105,177	1,299,410	201,682	177,084	16,352
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	36,095	18,488	5,179	31,640	2,010	2,660	7,288
Highways	2,108,022	---	---	742,715	299,166	---	---
All Other	294,495	364,113	225,940	502,428	53,121	1,678,018	69,814
County Grants	24,064	---	---	175,628	45,655	4,741	3,536
Local Unit Grants	---	---	---	---	---	---	---
Total Intergovernmental Revenues	5,736,212	1,075,723	366,543	8,872,700	1,429,851	2,024,519	96,990
Departmental Fees and Service Charges							
General Government	17,031	15,246	52,523	5,402	11,871	---	---
Public Safety	184,204	96,942	5,927	93,936	---	131,661	115,320
Streets and Highways	---	---	---	---	---	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	13,043
Libraries	---	---	---	6,970	---	4,404	---
Parks and Recreation	928,107	26,046	88,084	386,386	79,384	2,925	374,604
Airport	---	---	---	2,635	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	55,000	2,620	---	---	2,400	7,352	---
All Other	174,150	660	17,855	142,026	---	514,420	294,327
Total Fees and Service Charges	1,358,492	141,514	164,389	637,355	93,655	660,762	797,294
Fines and Forfeits	260,405	17,419	31,193	68,828	33,395	61,785	32,810
Interest Earnings	868,011	57,248	731,729	1,674,168	240,087	307,198	842,037
All Other Revenues	5,056,767	16,864	312,361	4,226,848	564,723	467,757	1,682,681
Total Revenues	30,766,698	1,865,360	4,807,138	19,811,206	6,360,058	4,873,045	9,795,944
Other Financing Sources							
Borrowing							
Bonded Indebtedness	6,408,675	120,000	---	---	2,094,196	1,515,980	2,743,644
Other Long-term Indebtedness	---	910,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	6,408,675	1,030,000	---	---	2,094,196	1,515,980	2,743,644
Other Financing Sources	---	20,000	---	128,316	---	20,100	---
Transfers from Enterprise Funds	3,333,645	---	---	---	139,977	---	197,801
Transfers from Governmental Funds	8,368,834	---	981,204	1,551,632	485,414	1,164,861	850,543
Total Revenues & Other Financing Sources	48,877,852	2,915,360	5,788,342	21,491,154	9,079,645	7,573,986	13,587,932

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>APPLE VALLEY</i>	<i>APPLETON</i>	<i>ARDEN HILLS</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BECKER</i>
Class of City	2	4	4	2	4	4	4
EXPENDITURES							
General Government - Current Expenditures	2,704,741	251,897	689,095	3,457,146	608,037	356,023	593,688
- Capital Outlay	3,939,218	5,000	2,945,233	65,781	61,049	1,930,293	106,235
Public Safety							
Police & Ambulance - Current Expenditures	5,103,128	387,250	637,102	2,362,366	688,576	453,035	376,589
- Capital Outlay	318,615	14,987	---	192,452	39,264	32,897	58,664
Fire - Current Expenditures	1,076,175	55,774	340,658	1,007,560	109,072	188,153	191,820
- Capital Outlay	194,033	9,475	---	62,724	---	780,064	235,443
Other Public Safety - Current Expenditures	482,173	---	129,167	315,109	118,042	---	65,049
- Capital Outlay	4,131	---	51,583	---	6,023	---	---
Streets & Highways - Maintenance	2,987,559	311,029	285,862	2,633,633	271,188	206,676	453,831
- Lighting	---	20,527	---	187,597	8,568	22,762	40,523
- Construction	2,172,614	---	14,082	1,903,543	3,936,062	49,802	16,909
- Other Capital Outlay	340,175	587,926	54,097	480,612	12,122	---	169,947
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	35,540	21,537	---	---	---	4,741	11,700
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	8,576	---	1,250	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	47,840	---	901,201	---	232,198	---
- Capital Outlay	---	---	---	254,550	---	158	---
Parks & Recreation - Current Expenditures	3,373,332	156,448	505,629	2,099,993	283,648	91,893	806,728
- Capital Outlay	724,002	4,888	110,935	292,813	154,503	14,236	194,689
Housing & Economic Development - Current Expenditures	355,577	---	97,008	393,589	304,832	---	189,114
- Capital Outlay	---	---	---	726,601	342,558	---	4,707
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	379,962	---	---	---	---	---
Airport - Current Expenditures	---	14,614	---	65,348	---	---	---
- Capital Outlay	---	19,831	---	1,020,411	---	---	---
Transit - Current Expenditures	---	11,802	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	492,415	591	25,948	---	---	---	---
All Other Unallocated - Current Expenditures	58,805	134,737	2,754	101,386	4,065	16,226	4,826
- Capital Outlay	239,657	1,067	---	17,033	3,276	---	55,233
Capital Outlay for Enterprise Funds	3,140,115	---	---	---	---	---	---
Debt Service - Principal Payments	6,815,000	316,411	70,000	1,023,396	472,091	1,695,000	3,055,000
Debt Service - Interest and Fiscal Charges	3,821,924	61,139	135,668	677,346	433,849	123,828	2,209,660
<i>Total Current Expenditures</i>	16,669,445	1,422,622	2,713,223	13,526,178	2,396,028	1,571,707	2,733,868
<i>Total Capital Outlay</i>	11,072,560	1,023,136	3,175,930	5,016,520	4,554,857	2,807,450	841,827
<i>Total Debt Service</i>	10,636,924	377,550	205,668	1,700,742	905,940	1,818,828	5,264,660
Total Expenditures	38,378,929	2,823,308	6,094,821	20,243,440	7,856,825	6,197,985	8,840,355
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	19,000	39,650	---	---
Transfers to Governmental Funds	8,368,834	---	981,204	1,551,632	485,414	1,164,861	850,543
Total Expenditures & Other Financing Uses	<u>46,747,763</u>	<u>2,823,308</u>	<u>7,076,025</u>	<u>21,814,072</u>	<u>8,381,889</u>	<u>7,362,846</u>	<u>9,690,898</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>
Class of City	4	3	4	4	2	2	4
Population (2000)	4,124	12,073	3,386	6,895	46,000	85,285	3,587
Taxable Tax Capacity	2,399,698	5,176,638	802,023	2,946,412	36,625,809	118,318,785	1,337,968
2000 Net Tax Levy (Collectible in 2001)	958,142	1,683,753	296,372	999,629	6,736,976	23,900,755	797,603
Special Assessments Levy (Collectible in 2001)	399,661	278,210	---	181,633	797,079	1,118,013	175,265
REVENUES							
Property Taxes	1,184,988	1,999,769	313,683	967,256	8,443,978	25,339,326	820,142
Tax Increments	395,362	231,268	253,121	268,762	1,875,365	14,556,185	288,764
Franchise Taxes	8,760	82,385	15,094	---	242,213	821,444	156,351
Local Sales Tax	---	---	---	---	---	863,650	---
Hotel/Motel Taxes	---	9,926	---	---	22,455	9,158,808	---
Gravel and Gambling Taxes	---	---	---	---	74,126	8,268	---
Special Assessments	916,451	381,003	13,606	124,810	1,649,680	1,441,108	297,497
Licenses and Permits	543,882	190,946	23,912	523,038	1,879,013	3,821,815	19,053
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	70,762	---	---	156,703	1,308,868	11,603
All Other	---	198,653	45,706	58,352	57,412	3,270,757	8,044
State Grants							
Local Government Aid	378,263	2,638,800	942,471	382,374	1,523,680	105,670	847,497
HACA/MHHC (Homestead Credit)	164,921	235,397	105,914	173,172	1,818,339	3,757,795	335,904
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	1,886	15,839	6,163	3,106	22,587	121,297	6,879
Highways	---	2,333,137	---	9,766	1,618,204	5,834,064	---
All Other	40,756	808,035	228,948	64,153	316,028	1,766,083	43,625
County Grants	---	56,671	---	---	99,434	301,837	59,233
Local Unit Grants	---	36,744	---	62,296	413,474	1,354,374	32,753
Total Intergovernmental Revenues	585,826	6,394,038	1,329,202	753,219	6,025,861	17,820,745	1,345,538
Departmental Fees and Service Charges							
General Government	54,631	550,896	---	22,957	1,403,766	34,177	2,603
Public Safety	48,810	197,053	46,540	105,853	108,876	314,918	21,532
Streets and Highways	112,405	---	12,247	4,612	147,706	32,049	13,202
Sanitation (Refuse Collection)	---	---	---	---	2,005,021	---	42,246
Libraries	---	---	3,103	---	---	---	1,399
Parks and Recreation	188,723	204,313	31,528	123,024	1,064,299	1,708,661	46,483
Airport	---	---	28,323	---	---	---	40,817
Transit	---	80,402	23,472	---	---	---	---
Cemetery	---	---	7,205	---	---	21,698	---
All Other	66,770	103,135	---	205,956	892,865	1,936,491	---
Total Fees and Service Charges	471,339	1,135,799	152,418	462,402	5,622,533	4,047,994	168,282
Fines and Forfeits	51,108	292,166	11,193	46,620	285,727	1,032,260	18,050
Interest Earnings	212,788	776,916	152,071	237,496	3,109,772	8,123,525	223,534
All Other Revenues	321,509	346,791	630,187	235,271	681,417	6,556,465	1,093,821
Total Revenues	4,692,013	11,841,007	2,894,487	3,618,874	29,912,140	93,591,593	4,431,032
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,975,726	710,000	---	680,000	5,453,883	10,535,901	1,649,875
Other Long-term Indebtedness	---	---	---	---	1,444,562	---	542,820
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,975,726	710,000	---	680,000	6,898,445	10,535,901	2,192,695
Other Financing Sources							
Transfers from Enterprise Funds	274,758	1,392,615	207,439	145,000	373,321	31,877	185,047
Transfers from Governmental Funds	857,079	950,959	360,840	405,180	7,880,620	18,664,712	114,229
Total Revenues & Other Financing Sources	7,799,576	14,894,581	3,462,766	4,849,054	57,319,321	122,824,083	6,923,003

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>
Class of City	4	3	4	4	2	2	4
EXPENDITURES							
General Government - Current Expenditures	702,383	1,192,184	426,432	506,310	3,341,138	6,274,492	305,414
- Capital Outlay	14,043	---	33,766	---	10,274,944	10,331	5,058
Public Safety							
Police & Ambulance - Current Expenditures	397,071	2,227,609	471,773	635,896	3,911,605	12,905,119	423,579
- Capital Outlay	4,252	3,446	39,858	248,620	53,488	78,577	37,392
Fire - Current Expenditures	186,223	621,724	125,149	150,332	643,831	2,454,233	101,560
- Capital Outlay	127,135	---	13,336	45,000	39,246	143,546	40,402
Other Public Safety - Current Expenditures	1,158	153,856	28,085	217,977	1,428,553	1,285,755	1,160
- Capital Outlay	---	---	---	---	23,118	---	---
Streets & Highways - Maintenance	270,966	1,398,302	403,131	226,950	1,694,216	4,033,286	494,202
- Lighting	---	---	---	49,031	182,416	608,580	33,591
- Construction	2,408,236	3,795,542	58,767	89,898	8,190,268	5,731,423	1,355,436
- Other Capital Outlay	54,714	5,606	4,205	60,910	228,781	---	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	2,052,665	---	---
- Other Sanitation	300	---	---	27,578	---	---	59,522
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	4,711,095	---
- Capital Outlay	---	---	---	---	---	10,759	---
Culture and Recreation							
Libraries - Current Expenditures	10,091	103,426	54,089	29,416	---	---	159,040
- Capital Outlay	---	---	10,984	---	---	---	5,550
Parks & Recreation - Current Expenditures	160,919	634,264	204,665	190,017	1,675,820	7,430,597	136,419
- Capital Outlay	150,100	284,733	38,707	10,000	1,129,831	2,341,861	227,791
Housing & Economic Development - Current Expenditures	110,255	78,385	46,824	179,042	1,284,367	8,920,177	368,193
- Capital Outlay	1,820	6,399,237	---	307,837	222,330	5,426,864	1,314,102
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	56,379	---	---	---	71,165
- Capital Outlay	---	---	---	---	---	---	209,746
Transit - Current Expenditures	---	544,625	142,944	---	---	---	---
- Capital Outlay	---	---	49,708	---	---	---	---
Unallocated Insurance	---	---	134,009	---	---	---	---
All Other Unallocated - Current Expenditures	---	172,817	123,101	56,969	967,736	287,164	---
- Capital Outlay	1,832	---	---	273,866	742,323	---	143,793
Capital Outlay for Enterprise Funds	81,652	---	---	---	1,380,325	---	438,566
Debt Service - Principal Payments	970,000	989,456	263,989	374,692	3,019,587	8,435,000	1,180,000
Debt Service - Interest and Fiscal Charges	565,076	854,008	91,485	234,905	1,573,351	3,481,189	866,912
<i>Total Current Expenditures</i>	1,839,366	7,127,192	2,216,581	2,269,518	17,182,347	48,910,498	2,153,845
<i>Total Capital Outlay</i>	2,843,784	10,488,564	249,331	1,036,131	22,284,654	13,743,361	3,777,836
<i>Total Debt Service</i>	1,535,076	1,843,464	355,474	609,597	4,592,938	11,916,189	2,046,912
Total Expenditures	6,218,226	19,459,220	2,821,386	3,915,246	44,059,939	74,570,048	7,978,593
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	3,180,000	---	---
Other Financing Uses	---	---	21,387	---	---	---	---
Transfers to Enterprise Funds	63,578	---	32,948	---	---	3,666,161	---
Transfers to Governmental Funds	857,079	950,959	360,840	405,180	7,880,620	18,664,712	114,229
Total Expenditures & Other Financing Uses	<u>7,138,883</u>	<u>20,410,179</u>	<u>3,236,561</u>	<u>4,320,426</u>	<u>55,120,559</u>	<u>96,900,921</u>	<u>8,092,822</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>	<i>BUFFALO</i>	<i>BURNSVILLE</i>	<i>BYRON</i>
Class of City	3	4	2	2	3	2	4
Population (2000)	13,421	3,558	29,180	68,070	10,844	60,434	3,616
Taxable Tax Capacity	5,842,536	1,091,912	20,924,319	45,621,167	5,672,315	61,116,363	1,563,290
2000 Net Tax Levy (Collectible in 2001)	2,041,403	351,157	5,917,940	10,966,943	1,270,031	15,847,849	698,259
Special Assessments Levy (Collectible in 2001)	214,557	238,678	868,414	2,077,325	216,344	2,216,755	27,932
REVENUES							
Property Taxes	2,203,014	336,572	7,932,469	15,058,980	1,584,068	17,775,842	698,381
Tax Increments	99,967	124,449	3,967,398	12,326,598	1,184,837	4,404,281	24,016
Franchise Taxes	49,160	16,774	---	---	---	581,686	16,107
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	202,893	---	826,957	14,005	---	358,211	---
Gravel and Gambling Taxes	---	---	---	---	---	16,591	---
Special Assessments	467,229	327,637	1,136,454	3,742,255	812,437	2,605,200	83,005
Licenses and Permits	173,753	28,680	788,629	1,811,208	481,069	1,789,266	19,722
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	126,857	---	---	955,657	---	576,286	---
All Other	1,864,092	1,481,271	33,915	119,201	5,514	963,316	---
State Grants							
Local Government Aid	2,487,714	1,152,615	2,179,744	2,145,766	732,522	396,378	207,971
HACA/MHHC (Homestead Credit)	566,394	131,397	1,399,790	2,888,175	247,522	3,357,151	187,080
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	21,890	6,633	34,365	59,946	9,187	38,603	1,334
Highways	99,251	---	435,745	1,749,036	244,033	1,064,612	---
All Other	766,408	300,844	1,553,491	641,304	135,186	1,204,303	16,643
County Grants	203,530	---	---	---	---	334,514	---
Local Unit Grants	---	10,000	187,463	90,656	---	304,849	---
Total Intergovernmental Revenues	6,136,136	3,082,760	5,824,513	8,649,741	1,373,964	8,240,012	413,028
Departmental Fees and Service Charges							
General Government	10,850	40,533	39,301	241,232	14,295	109,707	2,138
Public Safety	325,448	116,466	30,760	81,362	386,461	1,161,086	73,968
Streets and Highways	---	6,378	---	1,271,126	168,728	1,799,655	---
Sanitation (Refuse Collection)	---	---	---	---	533,405	718,083	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	456,629	34,231	618,392	947,909	258,288	434,034	50,861
Airport	352,192	---	---	---	30,220	---	---
Transit	75,874	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	371,845	33,455	---	19,767	15,660	---	---
Total Fees and Service Charges	1,592,838	231,063	688,453	2,561,396	1,407,057	4,222,565	126,967
Fines and Forfeits	308,712	31,135	262,358	454,366	49,237	325,589	3,782
Interest Earnings	209,529	170,089	2,082,680	4,360,616	323,658	921,884	84,650
All Other Revenues	273,789	724,613	118,419	2,351,144	842,243	1,239,516	447,276
Total Revenues	11,717,020	5,073,772	23,628,330	51,330,309	8,058,570	42,480,643	1,916,934
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,285,700	---	730,000	---	4,404,751	6,155,657	1,870,250
Other Long-term Indebtedness	---	175,000	---	---	---	---	195,423
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,285,700	175,000	730,000	---	4,404,751	6,155,657	2,065,673
Other Financing Sources	1,321	---	572,266	---	---	208,769	---
Transfers from Enterprise Funds	281,739	251,825	325,500	1,898,465	1,025,000	4,766,767	---
Transfers from Governmental Funds	3,943,097	229,350	3,798,684	15,880,223	550,730	3,335,081	---
Total Revenues & Other Financing Sources	<u>17,228,877</u>	<u>5,729,947</u>	<u>29,054,780</u>	<u>69,108,997</u>	<u>14,039,051</u>	<u>56,946,917</u>	<u>3,982,607</u>

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>	<i>BUFFALO</i>	<i>BURNSVILLE</i>	<i>BYRON</i>
Class of City	3	4	2	2	3	2	4
EXPENDITURES							
General Government - Current Expenditures	813,682	365,691	2,214,978	5,478,877	600,856	4,195,181	137,174
- Capital Outlay	55,263	34,316	1,947,556	331,126	60,944	329,334	3,088
Public Safety							
Police & Ambulance - Current Expenditures	2,222,964	603,026	4,565,473	9,302,377	1,058,766	8,157,246	119,340
- Capital Outlay	71,533	25,706	74,260	73,001	51,604	343,883	---
Fire - Current Expenditures	814,657	76,464	666,681	1,356,977	564,886	2,438,325	73,390
- Capital Outlay	35,328	25,319	59,704	---	47,863	110,751	185,868
Other Public Safety - Current Expenditures	44,035	265,837	439,944	1,016,031	195,014	742,259	8,569
- Capital Outlay	---	1,336,767	---	---	---	---	---
Streets & Highways - Maintenance	1,110,288	370,497	1,997,367	4,192,804	590,290	2,718,983	185,856
- Lighting	---	47,363	144,697	484,395	75,324	272,368	46,263
- Construction	1,906,044	---	2,890,200	6,312,966	749,264	8,855,445	1,826,225
- Other Capital Outlay	74,935	183,335	---	92,596	71,210	120,724	351,149
Sanitation - Refuse Collection & Disposal	---	---	---	---	398,324	---	---
- Other Sanitation	249,962	---	---	---	---	127,915	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	95,811	69,503	---	---	64,935	---	---
- Capital Outlay	7,187	6,995	---	---	12,661	---	---
Parks & Recreation - Current Expenditures	1,042,966	297,228	2,392,168	4,972,261	891,029	2,638,627	153,644
- Capital Outlay	116,295	22,597	351,430	2,964,998	4,390,951	1,602,504	26,732
Housing & Economic Development - Current Expenditures	512,080	371,001	2,365,732	6,330,544	68,116	411,164	111,625
- Capital Outlay	159,897	171,928	1,076,721	1,163,410	452,987	3,452,914	---
Conservation of Natural Resources - Current Expenditures	---	1,463	---	---	---	403,668	---
- Capital Outlay	---	---	---	---	---	10,393	---
Airport - Current Expenditures	414,584	---	---	---	72,738	---	---
- Capital Outlay	2,158,301	---	---	---	129,929	---	---
Transit - Current Expenditures	356,487	---	---	---	---	2,476,664	---
- Capital Outlay	47,025	---	---	---	---	---	---
Unallocated Insurance	13,527	31,833	---	---	---	144,443	---
All Other Unallocated - Current Expenditures	675,936	33,950	---	284,004	12,122	558,797	2,300
- Capital Outlay	98,606	5,858	---	7,385	---	---	---
Capital Outlay for Enterprise Funds	---	---	158,306	2,125,873	34,170	---	---
Debt Service - Principal Payments	1,053,061	382,209	2,805,000	2,537,000	1,829,000	10,992,250	237,074
Debt Service - Interest and Fiscal Charges	221,900	161,345	1,339,093	3,147,717	1,029,587	2,832,973	25,844
<i>Total Current Expenditures</i>	8,366,979	2,533,856	14,787,040	33,418,270	4,592,400	25,285,640	838,161
<i>Total Capital Outlay</i>	4,730,414	1,812,821	6,558,177	13,071,355	6,001,583	14,825,948	2,393,062
<i>Total Debt Service</i>	1,274,961	543,554	4,144,093	5,684,717	2,858,587	13,825,223	262,918
Total Expenditures	14,372,354	4,890,231	25,489,310	52,174,342	13,452,570	53,936,811	3,494,141
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	99,997	---	70,000	---
Transfers to Governmental Funds	3,943,097	229,350	3,798,684	15,880,223	550,730	3,335,081	---
Total Expenditures & Other Financing Uses	<u>18,315,451</u>	<u>5,119,581</u>	<u>29,287,994</u>	<u>68,154,562</u>	<u>14,003,300</u>	<u>57,341,892</u>	<u>3,494,141</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>CALEDONIA</i>	<i>CAMBRIDGE</i>	<i>CANNON FALLS</i>	<i>CENTERVILLE</i>	<i>CHAMPLIN</i>	<i>CHANHASSEN</i>	<i>CHASKA</i>
Class of City	4	4	4	4	2	2	3
Population (2000)	2,965	5,715	3,876	3,331	22,482	21,100	18,380
Taxable Tax Capacity	1,126,777	3,691,908	2,634,119	2,455,864	14,144,304	21,448,551	12,197,003
2000 Net Tax Levy (Collectible in 2001)	289,999	2,657,694	1,199,999	1,016,643	3,020,750	5,775,852	1,669,222
Special Assessments Levy (Collectible in 2001)	29,564	387,801	330,842	261,982	488,224	1,773,093	1,327,153
REVENUES							
Property Taxes	285,647	2,778,341	1,189,161	1,225,296	4,106,903	5,749,311	1,732,326
Tax Increments	86,386	809,480	418,993	24,580	2,889,947	8,283,640	5,801,145
Franchise Taxes	15,240	4,415	---	7,200	---	111,262	1,575,587
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	14,325	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	35,164	541,888	484,748	481,718	646,571	2,514,363	2,117,992
Licenses and Permits	10,809	384,740	43,675	235,667	550,125	1,747,907	1,117,007
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	9,463	---	164,892
All Other	---	311,315	50,555	---	47,669	---	95,556
State Grants							
Local Government Aid	545,426	384,757	463,047	25,280	624,958	---	564,743
HACA/MHHC (Homestead Credit)	121,575	233,660	288,020	110,028	935,677	668,140	299,268
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,789	5,822	4,456	1,333	13,467	19,467	17,106
Highways	---	1,177,130	---	---	618,332	33,614	1,498,402
All Other	31,743	164,304	825,327	98,726	127,988	1,873,079	12,297,239
County Grants	14,833	2,694	75,528	10,522	55,122	13,017	8,120
Local Unit Grants	---	10,000	11,487	---	115,022	---	1,546,673
Total Intergovernmental Revenues	716,366	2,289,682	1,718,420	245,889	2,547,698	2,607,317	16,491,999
Departmental Fees and Service Charges							
General Government	1,966	54,413	87,575	780	116,089	---	1,038,506
Public Safety	121,622	70,650	62,806	---	15,508	---	41,025
Streets and Highways	25	---	8,826	---	735,961	---	31,318
Sanitation (Refuse Collection)	---	---	44,883	---	215,124	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	54,508	---	31,808	---	390,359	420,588	44,660
Airport	---	35,230	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	10,075	451	1,400
All Other	---	781,581	343,235	20,707	1,632	258,105	1,182,511
Total Fees and Service Charges	178,121	941,874	579,133	21,487	1,484,748	679,144	2,339,420
Fines and Forfeits	26,684	41,702	57,240	32,269	159,882	34,420	35,687
Interest Earnings	58,824	402,099	242,505	77,165	1,477,548	1,113,006	1,510,187
All Other Revenues	30,672	144,249	417,051	89,729	761,783	320,551	750,837
Total Revenues	1,458,238	8,338,470	5,150,926	2,441,000	14,625,205	23,160,921	33,472,187
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	3,149,341	---	969,316	---	3,851,319	13,615,000
Other Long-term Indebtedness	75,000	---	7,723,533	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	75,000	3,149,341	7,723,533	969,316	---	3,851,319	13,615,000
Other Financing Sources	3,507	---	7,900	---	---	---	495,000
Transfers from Enterprise Funds	167,690	178,884	---	60,508	292,267	175,318	1,418,626
Transfers from Governmental Funds	---	2,757,144	302,451	238,717	728,988	---	7,683,279
Total Revenues & Other Financing Sources	1,704,435	14,423,839	13,184,810	3,709,541	15,646,460	27,187,558	56,684,092

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>CALEDONIA</i>	<i>CAMBRIDGE</i>	<i>CANNON FALLS</i>	<i>CENTERVILLE</i>	<i>CHAMPLIN</i>	<i>CHANHASSEN</i>	<i>CHASKA</i>
Class of City	4	4	4	4	2	2	3
EXPENDITURES							
General Government - Current Expenditures	331,032	890,867	356,404	440,480	1,050,453	1,476,496	2,794,416
- Capital Outlay	393,142	1,138,361	448	237,501	26,399	72,418	533,412
Public Safety							
Police & Ambulance - Current Expenditures	367,734	611,360	594,895	374,935	2,013,952	903,426	1,682,373
- Capital Outlay	80,401	76,132	34,418	---	117,207	---	186,111
Fire - Current Expenditures	72,786	103,510	109,388	168,521	385,600	640,146	447,731
- Capital Outlay	6,491	82,513	56,167	---	---	92,277	1,075,230
Other Public Safety - Current Expenditures	3,837	3,875	1,962	104,889	160,663	703,953	10,624
- Capital Outlay	2,004	---	---	37,469	---	---	---
Streets & Highways - Maintenance	260,304	493,598	391,353	196,832	1,532,725	1,491,616	1,032,607
- Lighting	19,422	100,363	47,468	---	173,304	248,009	---
- Construction	---	3,053,524	233,315	631,510	1,507,610	---	12,684,865
- Other Capital Outlay	16,500	7,109	111,957	257,863	---	---	401,818
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	43,230	4,691	273,897	48,688	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	36,102	15,000	162,376	---	---	---	---
- Capital Outlay	127,243	---	23,316	---	---	---	---
Parks & Recreation - Current Expenditures	174,077	39,760	349,093	120,220	408,867	1,661,080	714,357
- Capital Outlay	22,691	5,846	12,420	20,118	39,393	1,505,859	199,850
Housing & Economic Development - Current Expenditures	56,986	61,637	47,463	---	272,325	301,433	947,548
- Capital Outlay	---	153,434	---	31,318	---	738,682	476,031
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	63,642	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	45,697	---	---	---	---	---
- Capital Outlay	---	294,179	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	26,000	---	---	---	---	---
All Other Unallocated - Current Expenditures	58,163	18,440	211,640	46,686	112,743	479,925	78,814
- Capital Outlay	---	---	277,639	8,716	---	---	---
Capital Outlay for Enterprise Funds	---	---	8,462,174	---	---	597,965	4,719,579
Debt Service - Principal Payments	78,053	1,228,737	3,536,696	318,806	1,690,873	7,611,350	6,360,000
Debt Service - Interest and Fiscal Charges	86,880	641,337	655,937	88,457	1,071,485	3,305,378	3,654,172
<i>Total Current Expenditures</i>	1,380,443	2,410,107	2,315,272	1,457,254	6,384,529	8,018,414	7,708,470
<i>Total Capital Outlay</i>	648,472	4,811,098	9,211,854	1,224,495	1,690,609	3,007,201	20,276,896
<i>Total Debt Service</i>	164,933	1,870,074	4,192,633	407,263	2,762,358	10,916,728	10,014,172
Total Expenditures	2,193,848	9,091,279	15,719,759	3,089,012	10,837,496	21,942,343	37,999,538
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	3,600,000
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	35,533	---	179,509
Transfers to Governmental Funds	---	2,757,144	302,451	238,717	728,988	---	7,683,279
Total Expenditures & Other Financing Uses	2,193,848	11,848,423	16,022,210	3,327,729	11,602,017	21,942,343	49,462,326

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>CHISAGO CITY</i>	<i>CHISHOLM</i>	<i>CIRCLE PINES</i>	<i>CLOQUET</i>	<i>COKATO</i>	<i>COLD SPRING</i>	<i>COLUMBIA HEIGHTS</i>
Class of City	4	4	4	3	4	4	3
Population (2000)	2,726	4,929	4,670	11,370	2,762	3,316	18,529
Taxable Tax Capacity	1,557,184	1,291,148	3,165,713	6,428,619	1,286,133	1,558,573	11,904,609
2000 Net Tax Levy (Collectible in 2001)	645,484	1,270,650	877,051	2,446,251	478,416	683,403	2,695,325
Special Assessments Levy (Collectible in 2001)	79,788	10,753	4,449	75,845	1,483	169,168	72,743
REVENUES							
Property Taxes	666,217	937,541	1,105,347	2,425,775	449,540	689,247	3,715,285
Tax Increments	197,435	10,638	150,921	1,088,650	163,345	90,238	1,162,912
Franchise Taxes	14,005	25,269	9,570	104,924	---	---	134,502
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	39,356	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	81,800	39,737	8,794	104,683	400	482,078	628,222
Licenses and Permits	173,249	48,688	45,494	166,381	9,321	59,470	292,744
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	15,956	362,963	---	---	490,829
All Other	24,732	287,206	---	74,921	35,535	47,516	198,782
State Grants							
Local Government Aid	324,862	1,711,846	275,184	2,273,623	408,271	322,870	2,385,618
HACA/MHHC (Homestead Credit)	121,402	532,879	215,286	710,445	99,478	190,637	1,017,271
Taconite Relief and Aids	---	771,650	---	---	---	---	---
PERA Aid	1,264	7,162	3,792	11,608	1,276	1,800	20,809
Highways	---	1,859,705	---	915,518	8,150	---	1,284,820
All Other	109,682	298,874	33,029	476,814	44,727	44,684	783,602
County Grants	---	---	---	18,137	---	---	20,480
Local Unit Grants	---	270,598	---	---	---	---	395,439
Total Intergovernmental Revenues	581,942	5,739,920	543,247	4,844,029	597,437	607,507	6,597,650
Departmental Fees and Service Charges							
General Government	16,201	4,555	6,846	24,970	725	35,233	95
Public Safety	78,429	43,845	---	844,241	118,084	130,828	194,332
Streets and Highways	---	---	---	9,228	---	10,444	21,820
Sanitation (Refuse Collection)	---	---	---	---	103,131	---	---
Libraries	---	979	---	22,809	---	---	17,725
Parks and Recreation	94,688	36,886	540	45,318	17,339	51,617	174,245
Airport	---	---	---	---	---	---	---
Transit	---	---	---	34,144	---	---	---
Cemetery	---	17,351	---	---	---	---	---
All Other	251,667	38,860	---	214,929	---	---	697,589
Total Fees and Service Charges	440,985	142,476	7,386	1,195,639	239,279	228,122	1,105,806
Fines and Forfeits	19,501	29,179	14,816	37,687	651	27,365	87,760
Interest Earnings	65,436	29,893	224,168	289,808	30,512	188,114	989,418
All Other Revenues	141,681	164,380	299,690	607,768	142,887	69,890	1,469,836
Total Revenues	2,382,251	7,167,721	2,409,433	10,904,700	1,633,372	2,442,031	16,184,135
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	206,037	3,875,625	2,690,365	---	1,223,043	---
Other Long-term Indebtedness	215,894	---	---	650,000	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	215,894	206,037	3,875,625	3,340,365	---	1,223,043	---
Other Financing Sources	---	---	---	10,589	5,097	---	---
Transfers from Enterprise Funds	65,262	---	85,000	367,786	---	14,500	502,788
Transfers from Governmental Funds	162,540	36,000	60,000	467,208	153,226	411,135	4,437,772
Total Revenues & Other Financing Sources	2,825,947	7,409,758	6,430,058	15,090,648	1,791,695	4,090,709	21,124,695

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>CHISAGO CITY</i>	<i>CHISHOLM</i>	<i>CIRCLE PINES</i>	<i>CLOQUET</i>	<i>COKATO</i>	<i>COLD SPRING</i>	<i>COLUMBIA HEIGHTS</i>
Class of City	4	4	4	3	4	4	3
EXPENDITURES							
General Government - Current Expenditures	265,084	631,956	282,730	710,143	181,052	176,473	1,485,904
- Capital Outlay	47,325	9,945	927	7,299	28,843	6,990	11,671
Public Safety							
Police & Ambulance - Current Expenditures	317,581	883,622	610,558	1,609,385	237,067	379,810	2,408,208
- Capital Outlay	50,441	135,216	---	3,419	65,970	28,768	56,915
Fire - Current Expenditures	82,891	118,856	166,006	1,651,815	68,820	176,086	906,950
- Capital Outlay	13,849	13,139	4,000	18,509	226,260	34,387	59,028
Other Public Safety - Current Expenditures	48,840	18,906	9,285	6,100	9,968	37,258	197,945
- Capital Outlay	---	---	---	714,227	---	1,585	2,386
Streets & Highways - Maintenance	147,721	574,785	96,239	1,075,276	144,166	210,970	860,508
- Lighting	35,559	56,447	23,365	---	37,213	36,706	113,533
- Construction	90,554	2,715,181	58,355	1,131,727	118,273	868,007	2,409,488
- Other Capital Outlay	215,894	2,476	---	153,586	---	19,915	37,030
Sanitation - Refuse Collection & Disposal	4,079	---	---	---	85,116	1,222	---
- Other Sanitation	---	---	---	17,268	11,004	1,335	95,092
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	7,052	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	227,249	---	489,385	86,797	4,647	545,011
- Capital Outlay	---	8,562	---	20,008	40,347	---	7,761
Parks & Recreation - Current Expenditures	180,396	390,196	257,295	547,038	107,642	121,059	1,337,941
- Capital Outlay	6,500	329,275	2,704	228,410	25,556	20,465	187,201
Housing & Economic Development - Current Expenditures	75,755	286,679	161,796	1,451,813	67,295	1,361	1,236,831
- Capital Outlay	189,680	13,436	8,575	---	239,517	135,950	252,462
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	6,300	---	103,570	---	---	---
- Capital Outlay	---	---	---	45,222	---	---	---
Unallocated Insurance	---	177,169	25,625	---	---	---	---
All Other Unallocated - Current Expenditures	12,842	134,158	---	---	5,149	21,436	182,536
- Capital Outlay	48,417	57,747	104,471	98,173	5,048	---	621,729
Capital Outlay for Enterprise Funds	---	---	---	2,311,384	---	---	---
Debt Service - Principal Payments	317,788	326,573	220,000	843,136	22,000	845,000	910,000
Debt Service - Interest and Fiscal Charges	135,212	48,675	169,923	242,381	6,682	209,765	271,193
<i>Total Current Expenditures</i>	1,177,800	3,506,323	1,632,899	7,661,793	1,041,289	1,168,363	9,370,459
<i>Total Capital Outlay</i>	662,660	3,284,977	179,032	4,731,964	749,814	1,116,067	3,645,671
<i>Total Debt Service</i>	453,000	375,248	389,923	1,085,517	28,682	1,054,765	1,181,193
Total Expenditures	2,293,460	7,166,548	2,201,854	13,479,274	1,819,785	3,339,195	14,197,323
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	1,230,000	---
Other Financing Uses	---	---	---	---	103,915	14,604	---
Transfers to Enterprise Funds	47,297	---	---	17,570	---	---	384,128
Transfers to Governmental Funds	162,540	36,000	60,000	467,208	153,226	411,135	4,437,772
Total Expenditures & Other Financing Uses	<u>2,503,297</u>	<u>7,202,548</u>	<u>2,261,854</u>	<u>13,964,052</u>	<u>2,076,926</u>	<u>4,994,934</u>	<u>19,019,223</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>COON RAPIDS</i>	<i>CORCORAN</i>	<i>COTTAGE GROVE</i>	<i>CROOKSTON</i>	<i>CRYSTAL</i>	<i>DAYTON</i>	<i>DEEPHAVEN</i>
Class of City	2	4	2	4	2	4	4
Population (2000)	61,800	5,665	30,753	8,166	22,748	4,705	3,860
Taxable Tax Capacity	48,305,641	5,133,476	22,578,570	2,299,862	15,754,774	4,040,422	7,765,244
2000 Net Tax Levy (Collectible in 2001)	7,706,411	881,279	4,919,150	1,375,640	3,129,267	1,111,043	952,043
Special Assessments Levy (Collectible in 2001)	2,818,984	39,005	1,253,431	659,948	767,123	69,447	18,390
REVENUES							
Property Taxes	9,695,899	990,494	6,229,163	1,548,183	4,222,263	1,308,611	965,671
Tax Increments	3,205,314	191,619	315,717	513,076	1,705,689	171,833	---
Franchise Taxes	2,427,835	21,486	---	558,623	---	6,658	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	49,124	---	---	---	---
Special Assessments	4,821,662	40,168	3,061,886	685,644	1,575,719	566,500	26,320
Licenses and Permits	1,196,928	148,308	1,221,096	63,045	529,412	103,806	239,017
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	366,493	---	---	---	171,614	4,455	---
All Other	116,097	3,002	113,208	398,946	78,982	---	---
State Grants							
Local Government Aid	3,290,683	43,908	1,071,731	2,192,724	2,154,389	46,908	---
HACA/MHHC (Homestead Credit)	2,448,653	219,884	1,425,125	495,100	1,117,142	208,709	221,942
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	35,848	1,845	21,448	9,034	17,043	1,414	2,501
Highways	8,969,431	596,527	60,653	177,383	597,607	154,508	---
All Other	443,149	24,110	385,385	707,243	167,231	55,507	35,154
County Grants	---	60,661	44,868	---	---	15,630	28,081
Local Unit Grants	302,270	81,284	110,079	23,000	---	---	---
Total Intergovernmental Revenues	15,972,624	1,031,221	3,232,497	4,003,430	4,304,008	487,131	287,678
Departmental Fees and Service Charges							
General Government	408,977	42,823	496,368	9,119	29,609	65,826	4,827
Public Safety	420,597	3,020	71,093	5,852	7,072	500	18,988
Streets and Highways	113,007	42,701	82,676	14,769	---	5,975	7,671
Sanitation (Refuse Collection)	---	---	---	143,797	---	2,410	14,634
Libraries	---	---	---	---	---	---	---
Parks and Recreation	402,372	13,072	645,249	149,116	393,227	41,203	---
Airport	---	---	---	72,642	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	161,984	---	430,650	938,941	83,800	---	297,170
Total Fees and Service Charges	1,506,937	101,616	1,726,036	1,334,236	513,708	115,914	343,290
Fines and Forfeits	288,506	38,007	163,225	56,165	161,766	87,233	118,768
Interest Earnings	2,687,781	71,449	1,341,952	338,359	2,683,785	95,169	240,661
All Other Revenues	2,499,111	269,744	1,249,811	345,307	982,379	43,700	38,902
Total Revenues	44,302,597	2,904,112	18,590,507	9,446,068	16,678,729	2,986,555	2,260,307
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	603,066	---	---	1,260,000	---	---
Other Long-term Indebtedness	---	---	---	---	---	1,362,774	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	603,066	---	---	1,260,000	1,362,774	---
Other Financing Sources	---	---	---	368,534	---	---	---
Transfers from Enterprise Funds	---	---	303,713	158,334	---	---	---
Transfers from Governmental Funds	6,582,445	299,932	1,366,494	743,467	7,322,085	98,935	832,311
Total Revenues & Other Financing Sources	50,885,042	3,807,110	20,260,714	10,716,403	25,260,814	4,448,264	3,092,618

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>COON RAPIDS</i>	<i>CORCORAN</i>	<i>COTTAGE GROVE</i>	<i>CROOKSTON</i>	<i>CRYSTAL</i>	<i>DAYTON</i>	<i>DEEPHAVEN</i>
Class of City	2	4	2	4	2	4	4
EXPENDITURES							
General Government - Current Expenditures	2,542,339	437,332	1,607,354	801,853	1,338,081	484,874	389,024
- Capital Outlay	2,136,740	19,235	436,256	5,664	113,832	11,260	13,579
Public Safety							
Police & Ambulance - Current Expenditures	5,335,409	348,272	3,255,805	1,262,734	2,866,697	314,591	533,523
- Capital Outlay	370,487	38,013	215,310	62,087	137,157	22,072	20,109
Fire - Current Expenditures	2,492,283	144,687	776,936	452,668	575,723	97,447	140,001
- Capital Outlay	28,349	---	45,724	31,542	---	14,007	---
Other Public Safety - Current Expenditures	521,723	12,782	708,792	438,350	162,954	32,573	150,860
- Capital Outlay	2,194	---	23,800	469,738	2,087	---	---
Streets & Highways - Maintenance	3,362,534	574,165	1,538,763	479,706	789,567	271,845	793,587
- Lighting	643,472	---	---	107,374	---	22,775	19,040
- Construction	592,974	539,077	4,848,486	800,080	1,888,494	5,292	119,864
- Other Capital Outlay	47,954	27,626	214,500	54,315	318,815	6,701	21,045
Sanitation - Refuse Collection & Disposal	---	---	---	164,534	---	---	---
- Other Sanitation	166,288	46,709	56,621	14,632	---	51,330	20,954
- Capital Outlay	2,967	---	---	---	---	---	---
Health - Current Expenditures	394,139	---	---	---	83,446	---	---
- Capital Outlay	1,932	---	---	---	3,600	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	---	237,472	---	---	---
- Capital Outlay	---	---	---	7,715	---	---	---
Parks & Recreation - Current Expenditures	2,468,224	67,596	1,278,975	949,247	1,501,212	64,912	75,019
- Capital Outlay	1,505,679	44,423	128,208	71,433	324,580	63,409	91,235
Housing & Economic Development - Current Expenditures	1,435,492	---	235,490	778,674	400,410	133,671	---
- Capital Outlay	463,213	12,940	746,765	70,989	700,855	---	---
Conservation of Natural Resources - Current Expenditures	---	---	111,706	---	87,884	---	---
- Capital Outlay	---	---	---	---	9,800	---	---
Airport - Current Expenditures	---	---	---	107,793	---	---	---
- Capital Outlay	---	---	---	210,278	---	---	---
Transit - Current Expenditures	---	---	---	---	---	6,455	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	106,769	---	---	---	---	52,750	62,916
All Other Unallocated - Current Expenditures	86,708	---	15,759	49,728	---	17,248	42,064
- Capital Outlay	204,575	---	---	---	---	---	272
Capital Outlay for Enterprise Funds	5,709,864	---	1,418,766	---	206,887	1,420,458	---
Debt Service - Principal Payments	5,427,639	49,402	2,195,000	756,508	1,390,190	288,000	---
Debt Service - Interest and Fiscal Charges	1,141,972	25,566	826,287	664,440	941,216	257,344	---
<i>Total Current Expenditures</i>	19,555,380	1,631,543	9,586,201	5,844,765	7,805,974	1,550,471	2,226,988
<i>Total Capital Outlay</i>	11,066,928	681,314	8,077,815	1,783,841	3,706,107	1,543,199	266,104
<i>Total Debt Service</i>	6,569,611	74,968	3,021,287	1,420,948	2,331,406	545,344	---
Total Expenditures	37,191,919	2,387,825	20,685,303	9,049,554	13,843,487	3,639,014	2,493,092
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	4,310,000	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	6,582,445	299,932	1,366,494	743,467	7,322,085	98,935	832,311
Total Expenditures & Other Financing Uses	<u>43,774,364</u>	<u>2,687,757</u>	<u>22,051,797</u>	<u>9,793,021</u>	<u>25,475,572</u>	<u>3,737,949</u>	<u>3,325,403</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>DELANO</i>	<i>DETROIT LAKES</i>	<i>DILWORTH</i>	<i>DULUTH</i>	<i>EAGAN</i>	<i>EAST BETHEL</i>	<i>EAST GRAND FORKS</i>
Class of City	4	4	4	1	2	3	4
Population (2000)	3,967	7,483	3,042	86,125	64,300	11,079	7,535
Taxable Tax Capacity	2,654,396	5,227,443	1,190,632	36,580,629	74,644,167	7,578,943	3,479,866
2000 Net Tax Levy (Collectible in 2001)	700,018	1,153,958	468,086	9,664,891	16,059,235	1,374,182	1,669,013
Special Assessments Levy (Collectible in 2001)	45,816	454,522	228,546	764,103	2,043,795	60,302	686,101
REVENUES							
Property Taxes	732,917	1,170,015	346,275	9,361,311	15,174,887	1,747,423	1,381,136
Tax Increments	269,600	422,054	626	8,794,820	277,709	---	21,373
Franchise Taxes	221,149	67,767	43,693	1,678,822	455,586	27,883	150,221
Local Sales Tax	---	---	---	12,762,784	---	---	---
Hotel/Motel Taxes	---	116,711	25	2,417,273	---	---	7,662
Gravel and Gambling Taxes	---	---	---	130,550	---	---	---
Special Assessments	304,273	777,289	341,217	2,384,289	4,532,845	87,694	1,003,401
Licenses and Permits	338,407	53,516	30,406	624,432	1,384,827	320,353	85,463
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	221,941	---	3,628,439	68,861	94,445	4,420,396
All Other	76,741	857,744	6,869	2,671,282	178,847	---	2,588,799
State Grants							
Local Government Aid	379,085	1,282,964	520,798	21,094,318	71,384	144,036	1,708,781
HACA/MHHC (Homestead Credit)	119,312	326,826	76,951	5,383,707	1,710,909	183,682	498,838
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	5,264	50,644	---	124,428	33,725	2,123	15,688
Highways	---	294,580	---	5,477,636	1,394,508	115,764	151,363
All Other	34,722	1,819,129	65,445	7,397,148	461,477	42,914	5,120,520
County Grants	---	8,553	13,861	1,237,331	354,450	29,889	53,775
Local Unit Grants	---	14,425	---	329,890	12,500	---	---
Total Intergovernmental Revenues	615,124	4,876,806	683,924	47,344,179	4,286,661	612,853	14,558,160
Departmental Fees and Service Charges							
General Government	126,116	9,566	---	3,425,459	1,741,743	9,640	47,234
Public Safety	235,049	217,623	1,650	1,328,043	327,496	---	43,682
Streets and Highways	---	176,509	---	229,988	152,402	29,790	121,467
Sanitation (Refuse Collection)	23,615	---	---	---	---	3,333	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	94,000	153,202	40,599	351,659	1,632,140	96,143	244,323
Airport	---	100,356	---	---	---	---	---
Transit	---	---	---	---	---	---	13,232
Cemetery	---	---	---	---	---	---	23,875
All Other	75,292	---	---	4,112	149,048	---	61,853
Total Fees and Service Charges	554,072	657,256	42,249	5,339,261	4,002,829	138,906	555,666
Fines and Forfeits	---	97,029	50,685	1,074,390	300,633	42,003	86,329
Interest Earnings	168,657	364,215	101,793	4,925,273	3,223,621	95,692	538,459
All Other Revenues	329,953	303,612	35,373	10,884,488	708,645	95,368	1,756,645
Total Revenues	3,534,152	8,906,270	1,676,266	107,721,872	34,348,243	3,168,175	20,144,515
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,058,002	5,635,000	2,022,906	11,487,500	---	---	1,017,546
Other Long-term Indebtedness	---	15,826	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,058,002	5,650,826	2,022,906	11,487,500	---	---	1,017,546
Other Financing Sources	---	170,939	---	---	---	---	---
Transfers from Enterprise Funds	59,560	754,137	9,000	1,091,489	191,392	---	640,862
Transfers from Governmental Funds	454,765	277,446	34,437	18,302,150	10,921,450	354,221	2,991,556
Total Revenues & Other Financing Sources	5,106,479	15,759,618	3,742,609	138,603,011	45,461,085	3,522,396	24,794,479

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>DELANO</i>	<i>DETROIT LAKES</i>	<i>DILWORTH</i>	<i>DULUTH</i>	<i>EAGAN</i>	<i>EAST BETHEL</i>	<i>EAST GRAND FORKS</i>
Class of City	4	4	4	1	2	3	4
EXPENDITURES							
General Government - Current Expenditures	619,491	527,526	266,407	13,583,539	3,566,659	631,669	717,984
- Capital Outlay	5,397	23,564	544	396,238	471,647	12,082	20,393
Public Safety							
Police & Ambulance - Current Expenditures	155,000	878,892	376,457	14,110,899	7,304,979	254,897	1,633,506
- Capital Outlay	---	40,152	68,069	378,080	358,461	---	26,610
Fire - Current Expenditures	276,776	186,220	60,083	12,972,434	920,338	180,761	802,530
- Capital Outlay	167,595	226,869	44,779	1,185,741	180,060	147,918	1,993
Other Public Safety - Current Expenditures	224,316	108,032	---	1,519,782	---	123,839	226,168
- Capital Outlay	---	---	100	11,025	---	---	---
Streets & Highways - Maintenance	189,747	980,502	166,743	9,811,498	3,215,355	400,845	1,093,765
- Lighting	21,884	54,450	35,552	625,283	---	---	106,572
- Construction	1,053,681	1,698,729	---	10,538,027	8,875,010	558,754	583,678
- Other Capital Outlay	130,075	158,576	32,164	350,207	194,974	80,596	3,650
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	19,596	---	---	92	29,516	27,568
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	1,359	2,976	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	13,460	211,103	---	3,603,165	---	---	232,458
- Capital Outlay	---	---	---	667,299	---	---	97,876
Parks & Recreation - Current Expenditures	179,606	659,307	100,305	3,333,395	2,642,937	93,266	1,089,266
- Capital Outlay	10,185	4,501,166	54,957	3,769,923	474,803	183,238	54,503
Housing & Economic Development - Current Expenditures	49,502	275,800	---	8,014,960	1,232,174	---	122,522
- Capital Outlay	379,592	358,148	---	1,423,067	108,563	---	13,174,971
Conservation of Natural Resources - Current Expenditures	---	---	---	---	244,968	---	---
- Capital Outlay	---	---	---	---	47,087	---	---
Airport - Current Expenditures	---	56,503	---	---	---	---	---
- Capital Outlay	---	220,955	---	---	---	---	---
Transit - Current Expenditures	---	9,600	---	20,366	---	---	173,676
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	3,918	---	3,231,312	---	---	125,670
All Other Unallocated - Current Expenditures	116,809	91,249	---	5,114,379	74,679	18,313	220,277
- Capital Outlay	---	---	122,629	820,636	---	3,161	15,490
Capital Outlay for Enterprise Funds	---	970,003	808,676	---	5,212,308	---	1,898,383
Debt Service - Principal Payments	220,000	704,614	235,717	13,596,225	3,555,000	145,000	1,005,000
Debt Service - Interest and Fiscal Charges	53,301	556,469	164,065	4,967,376	993,797	66,214	258,784
<i>Total Current Expenditures</i>	1,846,591	4,064,057	1,008,523	75,941,012	19,202,181	1,733,106	6,571,962
<i>Total Capital Outlay</i>	1,746,525	8,198,162	1,131,918	19,540,243	15,922,913	985,749	15,877,547
<i>Total Debt Service</i>	273,301	1,261,083	399,782	18,563,601	4,548,797	211,214	1,263,784
Total Expenditures	3,866,417	13,523,302	2,540,223	114,044,856	39,673,891	2,930,069	23,713,293
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	2,685,478	---	59,446	50,000
Transfers to Governmental Funds	454,765	277,446	34,437	18,302,150	10,921,450	354,221	2,991,556
Total Expenditures & Other Financing Uses	4,321,182	13,800,748	2,574,660	135,032,484	50,595,341	3,343,736	26,754,849

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>EDEN PRAIRIE</i>	<i>EDINA</i>	<i>ELK RIVER</i>	<i>ELY</i>	<i>EVELETH</i>	<i>FAIRMONT</i>	<i>FALCON HEIGHTS</i>
Class of City	2	2	3	4	4	3	4
Population (2000)	55,660	47,465	17,380	3,680	3,814	10,947	5,580
Taxable Tax Capacity	88,778,166	83,715,961	14,568,264	1,272,577	1,047,299	4,787,932	3,873,975
2000 Net Tax Levy (Collectible in 2001)	23,081,827	13,952,494	4,457,306	1,001,590	648,754	1,561,842	507,105
Special Assessments Levy (Collectible in 2001)	1,426,213	1,020,601	1,545,409	2,591	14,686	388,384	114,231
REVENUES							
Property Taxes	21,950,896	15,100,425	4,797,292	1,036,563	487,162	1,696,725	644,363
Tax Increments	269,947	9,309,360	379,061	108,453	37,478	368,709	195,025
Franchise Taxes	316,646	473,702	---	---	35,774	21,658	31,370
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	54,737	---	---	---	---
Special Assessments	2,616,845	1,086,093	2,598,484	3,271	16,856	632,603	166,634
Licenses and Permits	2,877,646	2,239,611	989,052	88,784	18,502	154,851	61,615
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	155,607	106,031	---	---	---	38,260	---
All Other	6,237	20,230	72,315	---	12,491	41,054	---
State Grants							
Local Government Aid	59,611	---	324,150	1,088,518	1,360,251	2,525,585	229,590
HACA/MHHC (Homestead Credit)	690,295	979,864	621,429	320,691	350,994	527,138	169,119
Taconite Relief and Aids	---	---	---	266,885	648,322	---	---
PERA Aid	52,384	56,634	18,373	6,398	6,085	21,672	1,707
Highways	765,769	3,462,351	368,216	---	---	428,904	372,565
All Other	773,310	299,297	160,609	201,401	423,345	154,389	31,005
County Grants	191,866	161,574	73,240	---	10,996	---	10,836
Local Unit Grants	101,055	---	---	30,120	521,589	---	---
Total Intergovernmental Revenues	2,796,134	5,085,981	1,638,332	1,914,013	3,334,073	3,737,002	814,822
Departmental Fees and Service Charges							
General Government	386,872	448,161	471,975	14,126	35,147	6,255	---
Public Safety	144,787	1,329,983	152,672	73,189	136,078	66,196	25,111
Streets and Highways	---	52,506	---	118,740	720	---	---
Sanitation (Refuse Collection)	---	---	1,647,129	---	338,506	8,010	30,373
Libraries	---	---	---	---	28,652	---	14,464
Parks and Recreation	2,680,499	191,802	878,703	29,127	228,711	233,562	---
Airport	---	---	---	165,027	---	32,491	---
Transit	---	---	---	---	---	---	---
Cemetery	8,550	---	---	---	25,547	---	---
All Other	3,569,345	---	---	---	---	---	23,549
Total Fees and Service Charges	6,790,053	2,022,452	3,150,479	400,209	793,361	346,514	93,497
Fines and Forfeits	348,425	976,952	89,221	35,330	46,698	85,282	87,283
Interest Earnings	2,228,704	1,106,951	769,443	32,499	58,140	583,245	309,972
All Other Revenues	2,179,211	4,764,263	1,371,078	474,508	267,865	1,305,784	35,630
Total Revenues	42,374,507	42,165,790	15,837,179	4,093,630	5,095,909	8,932,373	2,440,211
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	---	---	---	---	---
Other Long-term Indebtedness	---	---	202,000	400,000	150,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	202,000	400,000	150,000	---	---
Other Financing Sources	2,598,170	---	---	---	9,377	---	---
Transfers from Enterprise Funds	665,728	200,000	444,440	---	---	1,003,352	20,000
Transfers from Governmental Funds	4,778,268	6,015,411	1,806,078	---	101,753	1,528,732	897,255
Total Revenues & Other Financing Sources	50,416,673	48,381,201	18,289,697	4,493,630	5,357,039	11,464,457	3,357,466

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>EDEN PRAIRIE</i>	<i>EDINA</i>	<i>ELK RIVER</i>	<i>ELY</i>	<i>EVELETH</i>	<i>FAIRMONT</i>	<i>FALCON HEIGHTS</i>
Class of City	2	2	3	4	4	3	4
EXPENDITURES							
General Government - Current Expenditures	9,433,495	2,633,260	1,496,221	549,362	376,192	703,657	412,385
- Capital Outlay	593,336	417,949	22,706	---	---	8,424	13,284
Public Safety							
Police & Ambulance - Current Expenditures	5,128,572	5,174,254	2,402,290	734,592	904,180	1,564,400	410,881
- Capital Outlay	644,114	126,726	82,248	---	---	46,854	---
Fire - Current Expenditures	1,133,906	3,099,221	389,661	175,120	230,560	187,796	110,316
- Capital Outlay	17,731	591,488	284,052	---	150,000	9,176	225,326
Other Public Safety - Current Expenditures	873,509	669,576	512,557	493	---	246,298	34,666
- Capital Outlay	---	14,364	2,614	---	---	---	---
Streets & Highways - Maintenance	3,134,823	3,894,869	1,289,414	854,829	834,369	932,248	108,529
- Lighting	632,082	418,196	---	---	---	120,257	26,541
- Construction	3,195,147	3,367,837	2,317,234	---	145,344	2,251,199	684,223
- Other Capital Outlay	198,238	576,727	143,344	---	---	46,617	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	338,056	---	---
- Other Sanitation	177,300	---	51,113	---	---	5,822	34,122
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	466,240	---	---	60,318	---	---
- Capital Outlay	---	5,394	---	---	2,004	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	35,090	173,844	153,272	58,419	---
- Capital Outlay	---	---	146,730	27,713	113,522	---	---
Parks & Recreation - Current Expenditures	3,741,088	2,640,897	1,148,006	154,324	525,359	1,046,387	151,524
- Capital Outlay	763,753	118,052	302,604	---	211,480	524,381	63,789
Housing & Economic Development - Current Expenditures	103,953	1,642,248	411,935	236,453	456,906	421,250	35,210
- Capital Outlay	---	5,026,795	---	---	5,755	48,111	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	91,667	---
- Capital Outlay	---	---	---	---	---	(108)	---
Airport - Current Expenditures	---	---	---	341,774	---	136,366	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	138,251	---	---
All Other Unallocated - Current Expenditures	530,981	813,259	---	51,580	146,506	---	6,035
- Capital Outlay	---	947,823	---	19,051	12,173	---	---
Capital Outlay for Enterprise Funds	653,425	---	---	---	454,548	---	---
Debt Service - Principal Payments	5,844,538	3,802,097	2,203,112	327,418	53,486	1,140,524	490,000
Debt Service - Interest and Fiscal Charges	2,615,341	3,170,382	949,235	155,159	19,915	690,712	174,214
<i>Total Current Expenditures</i>	24,889,709	21,452,020	7,736,287	3,272,371	4,163,969	5,514,567	1,330,209
<i>Total Capital Outlay</i>	6,065,744	11,193,155	3,301,532	46,764	1,094,826	2,934,654	986,622
<i>Total Debt Service</i>	8,459,879	6,972,479	3,152,347	482,577	73,401	1,831,236	664,214
Total Expenditures	39,415,332	39,617,654	14,190,166	3,801,712	5,332,196	10,280,457	2,981,045
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	15,810,000	1,770,000	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	185,741	2,013	---	---	---	300,000
Transfers to Governmental Funds	4,778,268	6,015,411	1,806,078	---	101,753	1,528,732	897,255
Total Expenditures & Other Financing Uses	<u>44,193,600</u>	<u>61,628,806</u>	<u>17,768,257</u>	<u>3,801,712</u>	<u>5,433,949</u>	<u>11,809,189</u>	<u>4,178,300</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>FARIBAULT</i>	<i>FARMINGTON</i>	<i>FERGUS FALLS</i>	<i>FOREST LAKE</i>	<i>FRIDLEY</i>	<i>GLENCOE</i>	<i>GLENWOOD</i>
Class of City	2	3	3	4	2	4	4
Population (2000)	21,166	13,279	13,645	14,719	27,469	5,518	2,601
Taxable Tax Capacity	9,283,977	8,413,006	7,528,689	13,127,553	25,464,730	2,319,154	990,360
2000 Net Tax Levy (Collectible in 2001)	3,105,397	2,068,173	2,545,672	2,370,210	3,575,609	1,212,338	586,194
Special Assessments Levy (Collectible in 2001)	700,286	505,081	129,438	474,952	498,854	69,476	127,913
REVENUES							
Property Taxes	3,256,659	2,512,190	2,555,482	2,819,176	4,367,783	1,192,847	587,160
Tax Increments	1,227,066	1,188,510	867,842	929,637	3,146,087	448,014	86,255
Franchise Taxes	144,135	121,677	91,207	108,897	175,936	30,180	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	4,090	---	95,096	---	---	---	---
Gravel and Gambling Taxes	27,501	---	---	---	35,718	---	---
Special Assessments	1,618,068	1,043,226	742,808	756,542	427,492	187,617	89,849
Licenses and Permits	351,551	1,150,171	101,086	459,162	600,956	65,142	26,232
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	283,753	25,000	---	---	115,372	---	---
All Other	337,842	66,084	56,812	52,702	263,441	93,577	---
State Grants							
Local Government Aid	3,987,596	458,754	2,908,497	426,414	1,687,729	800,590	575,740
HACA/MHHC (Homestead Credit)	745,936	403,632	459,848	472,061	1,093,082	298,565	232,842
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	18,931	10,789	22,274	5,789	27,282	4,491	2,631
Highways	865,532	1,150,922	175,327	848,898	213,996	18,654	---
All Other	806,106	596,911	2,374,214	198,656	612,485	99,819	205,949
County Grants	253,339	309,452	23,300	99,861	17,618	---	---
Local Unit Grants	15,000	19,266	243,709	---	11,416	---	---
Total Intergovernmental Revenues	7,314,035	3,040,810	6,263,981	2,104,381	4,042,421	1,315,696	1,017,162
Departmental Fees and Service Charges							
General Government	261,644	548,220	227,887	---	833,749	61,413	855
Public Safety	127,101	145,988	52,856	245,724	121,673	40,798	71,328
Streets and Highways	596,549	---	26,816	---	---	---	1,984
Sanitation (Refuse Collection)	---	---	21,652	7,850	207,760	---	---
Libraries	8,843	---	---	---	---	---	4,858
Parks and Recreation	520,053	282,977	154,550	45,747	305,807	95,335	38,922
Airport	59,884	---	---	---	---	---	28,012
Transit	17,758	---	10,941	---	---	---	8,720
Cemetery	---	---	---	---	---	---	---
All Other	1,155,638	938,395	35,547	1,381,753	2,124	---	---
Total Fees and Service Charges	2,747,470	1,915,580	530,249	1,681,074	1,471,113	197,546	154,679
Fines and Forfeits	181,108	84,576	129,469	108,627	211,487	65,168	18,914
Interest Earnings	895,273	519,509	1,003,015	404,063	1,739,091	102,177	84,346
All Other Revenues	528,473	142,792	694,400	196,543	547,068	861,099	103,022
Total Revenues	18,295,429	11,719,041	13,074,635	9,568,102	16,765,152	4,465,486	2,167,619
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,395,000	8,243,880	4,190,000	---	---	597,098	---
Other Long-term Indebtedness	---	---	239,859	425,000	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,395,000	8,243,880	4,429,859	425,000	---	597,098	---
Other Financing Sources	---	---	59,957	---	31,531	1,500,000	---
Transfers from Enterprise Funds	427,975	305,182	493,693	20,000	450,000	325,043	3,000
Transfers from Governmental Funds	3,527,483	1,246,933	427,796	41,705	1,458,947	482,275	46,954
Total Revenues & Other Financing Sources	24,645,887	21,515,036	18,485,940	10,054,807	18,705,630	7,369,902	2,217,573

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>FARIBAULT</i>	<i>FARMINGTON</i>	<i>FERGUS FALLS</i>	<i>FOREST LAKE</i>	<i>FRIDLEY</i>	<i>GLENCOE</i>	<i>GLENWOOD</i>
Class of City	2	3	3	4	2	4	4
EXPENDITURES							
General Government - Current Expenditures	1,112,153	936,524	1,259,890	2,091,540	2,654,607	545,298	261,816
- Capital Outlay	130,087	21,387	237,848	54,493	136,423	3,669	975
Public Safety							
Police & Ambulance - Current Expenditures	2,424,579	1,408,428	1,873,654	1,558,470	3,683,183	682,721	343,043
- Capital Outlay	74,553	3,642,823	98,297	103,302	101,389	50,915	27,073
Fire - Current Expenditures	1,030,255	281,699	281,031	438,136	957,730	147,411	106,886
- Capital Outlay	34,775	25,458	36,893	31,000	326,494	112,250	6,060
Other Public Safety - Current Expenditures	211,211	---	120,514	164,191	303,342	45,045	631
- Capital Outlay	20,329	---	---	3,628	---	---	---
Streets & Highways - Maintenance	1,181,963	1,172,038	1,010,650	1,184,206	2,578,483	326,379	250,945
- Lighting	187,673	68,186	121,398	67,672	185,568	---	40,530
- Construction	2,036,792	2,582,031	1,914,112	2,541,415	933,904	171,378	146,654
- Other Capital Outlay	207,790	115,708	2,744	167,026	272,161	106,134	40,720
Sanitation - Refuse Collection & Disposal	---	---	---	86,361	---	---	---
- Other Sanitation	---	---	34,123	71,248	317,823	---	---
- Capital Outlay	---	---	---	226,312	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	605,795	---	506,560	---	---	60,939	111,051
- Capital Outlay	49,390	---	16,953	---	---	12,452	25,733
Parks & Recreation - Current Expenditures	1,428,789	1,062,583	1,378,460	312,090	1,004,184	307,639	211,308
- Capital Outlay	1,889,817	30,140	1,285,298	97,733	99,625	71,166	7,972
Housing & Economic Development - Current Expenditures	2,866,096	1,243,734	792,587	455,740	1,001,289	4,778	161,500
- Capital Outlay	261,949	363,365	11,457	---	762,048	659,513	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	277,619	---	---
- Capital Outlay	---	---	---	---	7,606	---	---
Airport - Current Expenditures	110,925	---	74,090	---	---	---	62,234
- Capital Outlay	181,663	---	1,797,648	---	---	---	3,585
Transit - Current Expenditures	150,839	---	---	---	---	---	22,134
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	1,546	---
All Other Unallocated - Current Expenditures	295,938	---	455,617	150,136	---	133,335	63,947
- Capital Outlay	5,623	631,978	143,092	---	---	4,601	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,889,471	1,773,691	1,858,910	365,000	1,105,000	835,000	75,000
Debt Service - Interest and Fiscal Charges	945,508	767,742	947,133	253,559	776,904	622,126	40,805
<i>Total Current Expenditures</i>	11,606,216	6,173,192	7,908,574	6,579,790	12,963,828	2,255,091	1,636,025
<i>Total Capital Outlay</i>	4,892,768	7,412,890	5,544,342	3,224,909	2,639,650	1,192,078	258,772
<i>Total Debt Service</i>	2,834,979	2,541,433	2,806,043	618,559	1,881,904	1,457,126	115,805
Total Expenditures	19,333,963	16,127,515	16,258,959	10,423,258	17,485,382	4,904,295	2,010,602
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	590,000	---	---	---	---
Other Financing Uses	---	---	---	---	---	540,202	---
Transfers to Enterprise Funds	98,549	249,108	169,769	---	7,331	263,281	---
Transfers to Governmental Funds	3,527,483	1,246,933	427,796	41,705	1,458,947	482,275	46,954
Total Expenditures & Other Financing Uses	<u>22,959,995</u>	<u>17,623,556</u>	<u>17,446,524</u>	<u>10,464,963</u>	<u>18,951,660</u>	<u>6,190,053</u>	<u>2,057,556</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>GOLDEN VALLEY</i>	<i>GOODVIEW</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>GREENFIELD</i>	<i>HAM LAKE</i>
Class of City	2	4	4	4	4	4	3
Population (2000)	20,391	3,379	7,824	3,057	4,077	2,640	13,110
Taxable Tax Capacity	29,715,577	2,140,261	5,491,755	1,361,663	5,938,544	2,361,286	11,265,057
2000 Net Tax Levy (Collectible in 2001)	7,527,498	525,884	3,060,390	556,947	458,109	574,446	1,560,636
Special Assessments Levy (Collectible in 2001)	713,718	121,467	462,709	70,514	18,266	16,244	355,974
REVENUES							
Property Taxes	7,949,955	532,608	3,138,813	537,978	480,358	618,371	1,931,910
Tax Increments	3,881,921	108,150	881,671	43,461	---	---	---
Franchise Taxes	---	20,234	---	---	5,186	---	22,429
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	17,563	---	---	---
Gravel and Gambling Taxes	---	---	---	---	2,549	---	---
Special Assessments	1,208,659	121,825	684,758	102,744	216,049	176,627	468,686
Licenses and Permits	1,148,287	7,096	139,592	51,406	125,505	177,770	630,138
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	49,456
All Other	4,065	---	490,301	570,588	---	---	21,668
State Grants							
Local Government Aid	44,509	203,010	1,528,460	644,037	3,837	24,423	176,808
HACA/MHHC (Homestead Credit)	1,759,647	232,839	501,679	75,926	54,177	81,988	213,507
Taconite Relief and Aids	---	---	218,578	---	---	---	---
PERA Aid	---	1,865	23,511	5,383	155	739	2,866
Highways	179,056	---	446,011	---	---	---	72,075
All Other	17,078	179,283	169,878	912,071	---	---	507,335
County Grants	460,560	---	---	1,570	---	23,398	32,810
Local Unit Grants	---	---	134,543	---	---	---	2,379
Total Intergovernmental Revenues	2,464,915	616,997	3,512,961	2,209,575	58,169	130,548	1,078,904
Departmental Fees and Service Charges							
General Government	26,805	---	71,529	---	---	59,248	---
Public Safety	144,494	---	206,816	25,709	---	---	---
Streets and Highways	87,027	---	67,602	---	---	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	155,906	---	---	---	---
Parks and Recreation	226,652	797	692,684	38,733	---	---	185,418
Airport	---	---	---	7,272	---	---	---
Transit	---	---	---	17,642	---	---	---
Cemetery	---	---	---	900	---	---	---
All Other	1,249,675	---	7,904	---	---	---	9,255
Total Fees and Service Charges	1,734,653	797	1,202,441	90,256	---	59,248	194,673
Fines and Forfeits	325,359	27,995	128,512	17,627	24,193	30,927	44,181
Interest Earnings	2,144,187	61,810	637,433	91,934	5,189	260,799	375,379
All Other Revenues	910,502	297,088	969,556	422,250	26,569	18,870	293,043
Total Revenues	21,768,438	1,794,600	11,295,737	3,584,794	943,767	1,473,160	5,039,343
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	2,060,000	464,864	701,335	118,001	---	846,450
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	2,060,000	464,864	701,335	118,001	---	846,450
Other Financing Sources	1,079,828	---	---	---	---	---	---
Transfers from Enterprise Funds	85,000	58,145	2,500	323,972	---	---	---
Transfers from Governmental Funds	13,517,031	---	274,443	257,122	---	9,401	834,283
Total Revenues & Other Financing Sources	36,450,297	3,912,745	12,037,544	4,867,223	1,061,768	1,482,561	6,720,076

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>GOLDEN VALLEY</i>	<i>GOODVIEW</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>GREENFIELD</i>	<i>HAM LAKE</i>
Class of City	2	4	4	4	4	4	3
EXPENDITURES							
General Government - Current Expenditures	2,663,239	235,532	1,180,957	317,544	166,598	370,599	650,680
- Capital Outlay	275,569	852	53,409	3,810	---	---	26,960
Public Safety							
Police & Ambulance - Current Expenditures	2,552,536	278,970	1,304,553	320,135	78,589	11,590	407,369
- Capital Outlay	160,662	46,391	55,355	25,248	---	---	---
Fire - Current Expenditures	1,071,376	77,983	320,428	75,948	158,096	124,312	237,208
- Capital Outlay	68,276	11,347	40,391	19,891	---	---	31,488
Other Public Safety - Current Expenditures	810,198	675	---	1,140,647	79,930	65,339	235,863
- Capital Outlay	---	---	---	---	---	---	20,546
Streets & Highways - Maintenance	1,618,909	230,693	1,510,218	285,867	281,180	190,196	520,375
- Lighting	237,503	---	172,545	27,200	318	3,409	47,008
- Construction	8,573,357	1,206,011	1,328,335	172,371	209,923	8,444	343,355
- Other Capital Outlay	424,854	35,145	84,118	115,773	---	---	158,712
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	3,729	---
- Other Sanitation	---	---	---	13,205	25,220	17,712	34,177
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	575,104	52,862	---	---	---
- Capital Outlay	---	---	323,391	---	---	---	---
Parks & Recreation - Current Expenditures	1,444,023	32,077	847,137	71,981	---	706	192,385
- Capital Outlay	530,071	170,360	122,629	10,755	---	---	113,244
Housing & Economic Development - Current Expenditures	350,247	---	294,850	461,374	---	---	13,715
- Capital Outlay	3,676,443	---	254,109	368,475	---	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	2,000	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	21,847	---	---	---
- Capital Outlay	---	---	---	70,820	---	---	---
Transit - Current Expenditures	---	---	---	73,226	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	15,395	---
All Other Unallocated - Current Expenditures	---	---	416,630	243,360	---	15,624	199,228
- Capital Outlay	---	---	100,000	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	2,494,485	---
Debt Service - Principal Payments	5,102,120	430,000	1,120,898	266,300	50,000	45,800	210,000
Debt Service - Interest and Fiscal Charges	3,474,443	95,366	736,928	169,354	5,810	337,117	88,292
<i>Total Current Expenditures</i>	10,748,031	855,930	6,622,422	3,105,196	791,931	818,611	2,538,008
<i>Total Capital Outlay</i>	13,709,232	1,470,106	2,361,737	787,143	209,923	2,502,929	694,305
<i>Total Debt Service</i>	8,576,563	525,366	1,857,826	435,654	55,810	382,917	298,292
Total Expenditures	33,033,826	2,851,402	10,841,985	4,327,993	1,057,664	3,704,457	3,530,605
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	62,600	---	---	---
Transfers to Governmental Funds	13,517,031	---	274,443	257,122	---	9,401	834,283
Total Expenditures & Other Financing Uses	<u>46,550,857</u>	<u>2,851,402</u>	<u>11,116,428</u>	<u>4,647,715</u>	<u>1,057,664</u>	<u>3,713,858</u>	<u>4,364,888</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>	<i>HOPKINS</i>	<i>HUGO</i>	<i>HUTCHINSON</i>	<i>INDEPENDENCE</i>
Class of City	3	4	3	3	4	3	4
Population (2000)	18,503	8,099	17,020	17,250	7,195	13,185	3,346
Taxable Tax Capacity	13,955,732	6,196,313	6,006,925	16,025,444	6,030,528	8,669,692	4,523,434
2000 Net Tax Levy (Collectible in 2001)	3,709,815	996,615	4,064,889	4,314,455	1,245,004	3,851,614	1,178,720
Special Assessments Levy (Collectible in 2001)	392,183	233,848	35,630	1,113,330	57,829	917,999	145,089
REVENUES							
Property Taxes	4,877,471	1,003,057	3,195,921	5,087,313	1,393,733	3,972,001	1,238,587
Tax Increments	252,502	240,490	143,879	2,730,232	151,448	265,854	---
Franchise Taxes	207,683	19,521	24,000	138,614	27,099	40,238	---
Local Sales Tax	---	854,996	---	---	---	---	---
Hotel/Motel Taxes	4,006	---	---	---	---	67,263	---
Gravel and Gambling Taxes	5,612	---	---	---	6,739	---	---
Special Assessments	1,312,444	318,641	25,919	1,253,592	38,941	1,865,707	166,751
Licenses and Permits	726,539	104,838	152,887	377,048	492,878	368,553	228,078
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	8,511	75,293	---	244,802	---
All Other	395,996	11,534	203,536	96,409	---	84,515	---
State Grants							
Local Government Aid	1,478,052	486,443	4,709,270	840,291	31,459	1,566,254	---
HACA/MHHC (Homestead Credit)	1,054,923	446,086	1,222,644	991,632	230,712	958,166	183,309
Taconite Relief and Aids	---	---	2,806,953	---	---	---	---
PERA Aid	13,896	2,937	46,908	20,510	1,451	111,823	1,069
Highways	114,594	42,465	1,728,408	631,443	75,588	2,136,194	---
All Other	291,952	138,811	814,107	437,519	23,569	125,889	---
County Grants	15,411	---	4,795	3,756	15,741	41,480	---
Local Unit Grants	14,662	---	38,650	---	30,000	66,743	---
Total Intergovernmental Revenues	3,379,486	1,128,276	11,583,782	3,096,853	408,520	5,335,866	184,378
Departmental Fees and Service Charges							
General Government	147,931	---	35,910	212,529	247,347	186,333	23,523
Public Safety	2,115,447	---	862,377	50,596	---	145,036	---
Streets and Highways	229,016	---	9,370	32,044	3,002	564,217	54,766
Sanitation (Refuse Collection)	7,271	---	---	---	---	---	---
Libraries	---	---	21,997	159,566	---	---	---
Parks and Recreation	656,133	31,698	331,876	16,780	89,100	407,603	47,830
Airport	---	---	---	---	---	4,743	---
Transit	---	---	44,611	---	---	---	---
Cemetery	---	---	98,425	---	---	56,585	---
All Other	590,042	---	73,537	---	---	---	9,515
Total Fees and Service Charges	3,745,840	31,698	1,478,103	471,515	339,449	1,364,517	135,634
Fines and Forfeits	118,687	40,587	114,975	167,252	46,915	62,474	62,244
Interest Earnings	1,170,189	182,629	211,294	627,909	286,060	456,251	153,950
All Other Revenues	207,681	202,944	790,614	199,929	39,451	911,527	6,482
Total Revenues	16,008,140	4,127,677	17,721,374	14,150,257	3,231,233	14,710,251	2,176,104
Other Financing Sources							
Borrowing							
Bonded Indebtedness	4,416,427	---	---	2,125,000	1,840,098	2,181,212	2,933,286
Other Long-term Indebtedness	---	---	332,000	---	---	751,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	4,416,427	---	332,000	2,125,000	1,840,098	2,932,212	2,933,286
Other Financing Sources	88,582	742	---	---	58,251	---	---
Transfers from Enterprise Funds	1,079,547	---	---	62,774	1,006,599	1,267,400	---
Transfers from Governmental Funds	454,933	1,602,856	173,605	2,029,379	1,100,603	510,639	812,136
Total Revenues & Other Financing Sources	22,047,629	5,731,275	18,226,979	18,367,410	7,236,784	19,420,502	5,921,526

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>	<i>HOPKINS</i>	<i>HUGO</i>	<i>HUTCHINSON</i>	<i>INDEPENDENCE</i>
Class of City	3	4	3	3	4	3	4
EXPENDITURES							
General Government - Current Expenditures	1,355,460	561,773	1,195,553	1,252,445	611,880	1,352,600	363,749
- Capital Outlay	9,085	76,097	139,575	68,206	1,663,750	103,669	14,918
Public Safety							
Police & Ambulance - Current Expenditures	2,393,357	920,428	3,043,757	2,881,772	262,850	2,065,048	605,045
- Capital Outlay	140,547	45,567	49,738	204,467	---	185,700	---
Fire - Current Expenditures	1,167,879	268,867	1,218,093	477,629	169,862	355,392	215,832
- Capital Outlay	124,424	---	12,254	133,046	27,910	1,042,118	1,062,028
Other Public Safety - Current Expenditures	295,453	64,708	164,552	362,823	138,701	147,246	142,380
- Capital Outlay	4,737	10,224	---	4,535	2,178	4,132	---
Streets & Highways - Maintenance	1,249,009	303,313	1,971,856	803,420	361,861	1,542,025	399,185
- Lighting	171,031	---	33,720	124,628	44,907	97,769	2,639
- Construction	5,169,408	66,564	1,675,479	1,810,768	39,899	3,811,211	---
- Other Capital Outlay	123,112	---	71,544	117,059	53,865	184,235	31,171
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	49,998	17,835	---	---	---	---	32,776
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	5,683	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	730,234	---	---	118,789	---
- Capital Outlay	---	---	61,035	---	---	3,975	---
Parks & Recreation - Current Expenditures	1,443,228	70,819	1,774,792	1,432,290	24,755	1,627,926	53,291
- Capital Outlay	2,563,182	45,324	226,389	185,122	115,409	185,609	581,750
Housing & Economic Development - Current Expenditures	161,315	57,843	627,274	598,630	101,847	746,969	---
- Capital Outlay	411,497	---	25,316	2,144,247	1,421,678	22,201	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	64,665	---
- Capital Outlay	---	---	---	---	---	70,303	---
Transit - Current Expenditures	---	---	148,760	---	---	22,000	---
- Capital Outlay	---	---	172,671	---	---	---	---
Unallocated Insurance	318,367	---	1,066,448	---	---	---	27,184
All Other Unallocated - Current Expenditures	18,644	112,142	260,548	39,580	46,652	435,001	---
- Capital Outlay	---	10,878	19,733	---	240,912	54,346	---
Capital Outlay for Enterprise Funds	---	895,131	---	---	---	---	---
Debt Service - Principal Payments	4,893,320	969,183	1,603,900	995,847	3,066,865	2,466,159	2,444,230
Debt Service - Interest and Fiscal Charges	1,293,382	636,000	652,655	1,116,134	311,798	938,797	231,380
<i>Total Current Expenditures</i>	8,623,741	2,377,728	12,235,587	7,978,900	1,763,315	8,575,430	1,842,081
<i>Total Capital Outlay</i>	8,545,992	1,149,785	2,453,734	4,667,450	3,565,601	5,667,499	1,689,867
<i>Total Debt Service</i>	6,186,702	1,605,183	2,256,555	2,111,981	3,378,663	3,404,956	2,675,610
Total Expenditures	23,356,435	5,132,696	16,945,876	14,758,331	8,707,579	17,647,885	6,207,558
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	25,156	---	---	---
Transfers to Enterprise Funds	---	---	---	61,000	---	198,918	---
Transfers to Governmental Funds	454,933	1,602,856	173,605	2,029,379	1,100,603	510,639	812,136
Total Expenditures & Other Financing Uses	<u>23,811,368</u>	<u>6,735,552</u>	<u>17,119,481</u>	<u>16,873,866</u>	<u>9,808,182</u>	<u>18,357,442</u>	<u>7,019,694</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>INTERNATIONAL FALLS</i>	<i>INVER GROVE HEIGHTS</i>	<i>JACKSON</i>	<i>JORDAN</i>	<i>KASSON</i>	<i>LA CRESCENT</i>	<i>LAKE CITY</i>
Class of City	4	2	4	4	4	4	4
Population (2000)	6,606	30,150	3,484	4,100	4,597	5,011	5,104
Taxable Tax Capacity	4,050,440	25,361,050	1,061,024	2,113,295	1,597,084	2,498,953	2,876,700
2000 Net Tax Levy (Collectible in 2001)	1,590,122	5,506,255	480,039	747,526	632,749	1,065,804	792,411
Special Assessments Levy (Collectible in 2001)	14,235	980,674	37,723	305,216	101,042	250,760	253,634
REVENUES							
Property Taxes	1,526,234	6,545,306	464,138	1,078,524	638,508	1,072,345	809,888
Tax Increments	26,557	2,563,998	228,218	211,720	111,186	59,753	270,032
Franchise Taxes	---	54,179	---	17,263	33,213	19,077	84,556
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	93,295	3,934	---	---	---	---	1,447
Gravel and Gambling Taxes	---	9,229	---	---	---	---	---
Special Assessments	40,713	2,130,645	60,972	482,904	411,237	576,139	506,158
Licenses and Permits	54,040	983,102	29,182	376,808	43,509	48,100	23,778
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	99,501	---	---
All Other	561,132	140,981	---	60,159	2,000	158,422	44,109
State Grants							
Local Government Aid	2,379,693	58,339	1,006,292	290,269	523,832	341,234	812,353
HACA/MHHC (Homestead Credit)	533,288	1,016,956	284,705	172,505	278,855	244,266	240,091
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	11,517	20,190	4,951	1,696	3,869	3,363	7,393
Highways	45,459	2,120,848	---	60,696	---	---	---
All Other	1,053,897	272,361	55,943	52,151	48,514	564,870	70,590
County Grants	134,479	---	35,823	---	61,139	10,241	294,315
Local Unit Grants	142,145	36,820	---	---	---	---	---
Total Intergovernmental Revenues	4,861,610	3,666,495	1,387,714	637,476	1,017,710	1,322,396	1,468,851
Departmental Fees and Service Charges							
General Government	7,285	593,244	2,419	95,849	24,178	10,355	400
Public Safety	208,125	16,765	30,096	56,277	33,363	15,909	185,198
Streets and Highways	---	37,412	1,020	29,325	---	---	1,860
Sanitation (Refuse Collection)	---	25,671	143,867	3,062	---	---	17,525
Libraries	---	---	---	---	201	982	1,441
Parks and Recreation	---	116,153	---	2,700	62,867	69,219	69,940
Airport	139,909	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	61,637	1,644,847	---	---	---	6,689	---
Total Fees and Service Charges	416,956	2,434,092	177,402	187,213	120,609	103,154	276,364
Fines and Forfeits	79,016	175,819	13,553	65,060	26,559	45,580	41,743
Interest Earnings	609,563	1,947,349	153,471	168,268	203,531	159,773	328,532
All Other Revenues	663,478	1,091,226	64,205	264,772	68,110	233,547	586,597
Total Revenues	8,371,462	21,605,374	2,578,855	3,490,008	2,674,172	3,639,864	4,397,946
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	---	7,064,155	---	---	---
Other Long-term Indebtedness	---	---	---	130,000	87,786	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	---	7,194,155	87,786	---	---
Other Financing Sources							
Transfers from Enterprise Funds	299,953	628,184	252,316	280,149	44,600	209,559	733,000
Transfers from Governmental Funds	181,207	6,188,700	49,200	63,017	42,972	91,566	105,000
Total Revenues & Other Financing Sources	8,852,622	28,422,258	2,880,371	11,027,329	2,849,530	4,032,576	5,235,946

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>INTERNATIONAL FALLS</i>	<i>INVER GROVE HEIGHTS</i>	<i>JACKSON</i>	<i>JORDAN</i>	<i>KASSON</i>	<i>LA CRESCENT</i>	<i>LAKE CITY</i>
Class of City	4	2	4	4	4	4	4
EXPENDITURES							
General Government - Current Expenditures	1,034,815	1,744,617	502,234	529,662	307,331	394,984	614,359
- Capital Outlay	13,446	25,818	136,406	35,201	1,972	398,604	674,807
Public Safety							
Police & Ambulance - Current Expenditures	1,286,096	3,196,218	419,511	497,147	500,767	488,342	767,173
- Capital Outlay	146,116	8,743	---	61,202	29,453	---	46,630
Fire - Current Expenditures	452,251	882,637	128,842	123,418	84,140	111,342	92,615
- Capital Outlay	24,189	29,620	---	8,341	---	30,699	279,416
Other Public Safety - Current Expenditures	91,203	514,997	8,915	64,930	34,273	233,168	8,888
- Capital Outlay	---	---	507	---	---	---	1,500
Streets & Highways - Maintenance	829,704	2,197,281	392,057	159,223	403,983	274,739	288,840
- Lighting	206,042	95,942	---	44,134	---	---	---
- Construction	1,928,051	6,345,698	---	1,608,723	980,008	230,913	117,382
- Other Capital Outlay	220,991	18,073	85,000	---	41,917	---	205,357
Sanitation - Refuse Collection & Disposal	---	---	151,039	---	4,298	---	28,352
- Other Sanitation	7,443	93,838	---	---	10	---	1,455
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	3,128	---	4,530	---	3,477	---	7,560
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	270,079	---	139,291	8,289	126,696	122,164	152,600
- Capital Outlay	43,772	---	32,022	---	---	20,242	1,000
Parks & Recreation - Current Expenditures	117,597	740,895	220,486	61,057	220,875	155,019	338,882
- Capital Outlay	129,054	136,629	---	66,076	23,962	---	203,513
Housing & Economic Development - Current Expenditures	---	---	---	217,651	121,676	5,000	315,459
- Capital Outlay	---	496,682	76,891	---	---	---	283,417
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	9,240	---	---	---	---	---
Airport - Current Expenditures	313,399	---	---	---	---	---	---
- Capital Outlay	756,859	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	85,127	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	58,719	---	---	21,107	---	---	---
All Other Unallocated - Current Expenditures	667,390	---	54,407	72,389	20,895	---	146,905
- Capital Outlay	726,918	---	---	---	---	---	---
Capital Outlay for Enterprise Funds	672,457	476	---	2,310,193	---	227,065	---
Debt Service - Principal Payments	115,000	2,261,392	170,000	826,322	64,222	1,008,059	498,000
Debt Service - Interest and Fiscal Charges	6,095	2,103,536	39,032	594,971	90,693	298,562	264,777
<i>Total Current Expenditures</i>	5,337,866	9,466,425	2,021,312	1,799,007	1,845,731	1,869,885	2,763,088
<i>Total Capital Outlay</i>	4,661,853	7,070,979	330,826	4,089,736	1,077,312	907,523	1,813,022
<i>Total Debt Service</i>	121,095	4,364,928	209,032	1,421,293	154,915	1,306,621	762,777
Total Expenditures	10,120,814	20,902,332	2,561,170	7,310,036	3,077,958	4,084,029	5,338,887
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	3,325,000	---	---	---
Other Financing Uses	---	---	---	---	6,168	---	---
Transfers to Enterprise Funds	10,412	1,325,881	159,596	---	---	---	75,000
Transfers to Governmental Funds	181,207	6,188,700	49,200	63,017	42,972	91,566	105,000
Total Expenditures & Other Financing Uses	10,312,433	28,416,913	2,769,966	10,698,053	3,127,098	4,175,595	5,518,887

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>LAKE ELMO</i>	<i>LAKEVILLE</i>	<i>LE SUEUR</i>	<i>LINDSTROM</i>	<i>LINO LAKES</i>	<i>LITCHFIELD</i>	<i>LITTLE CANADA</i>
Class of City	4	2	4	4	3	4	4
Population (2000)	7,036	44,751	4,001	3,219	17,380	6,577	9,813
Taxable Tax Capacity	7,730,049	38,108,843	1,974,808	1,994,784	13,274,034	2,593,227	8,287,151
2000 Net Tax Levy (Collectible in 2001)	1,314,503	6,704,282	789,055	482,478	4,076,606	1,074,944	1,186,130
Special Assessments Levy (Collectible in 2001)	75,739	1,131,825	9,558	102,450	390,987	107,762	176,591
REVENUES							
Property Taxes	1,438,952	7,930,295	795,354	483,816	4,786,807	1,088,278	1,472,233
Tax Increments	---	956,161	246,631	32,267	1,069,542	193,362	256,545
Franchise Taxes	---	327,461	---	15,330	87,440	---	78,208
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	2,777	38,141	---	---	---	---	---
Special Assessments	109,503	3,001,895	95,723	199,730	1,783,237	163,252	341,702
Licenses and Permits	591,988	2,090,950	71,798	225,893	1,016,456	86,177	241,396
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	25	---	---
All Other	---	92,349	---	36,414	64,900	42,550	---
State Grants							
Local Government Aid	12,143	489,288	686,653	184,161	---	1,117,882	85,900
HACA/MHHC (Homestead Credit)	192,488	1,808,564	156,409	125,030	335,839	327,657	426,060
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,749	21,303	8,078	1,587	9,481	9,412	2,782
Highways	449,118	400,085	---	7,016	144,216	84,886	98,754
All Other	29,735	531,976	518,273	70,216	127,146	80,489	69,783
County Grants	848	999,906	15,933	---	1,400,911	---	35,013
Local Unit Grants	---	14,050	---	45,012	19,435	---	9,000
Total Intergovernmental Revenues	687,081	4,357,521	1,385,346	469,436	2,101,953	1,662,876	727,292
Departmental Fees and Service Charges							
General Government	81,742	316,828	27,173	6,208	28,577	19,664	83,080
Public Safety	---	324,888	181,037	45,233	84,356	91,602	---
Streets and Highways	---	3,461,671	3,209	---	---	14,774	---
Sanitation (Refuse Collection)	---	---	---	1,797	---	16,465	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	47,670	1,536,168	240,572	51,530	479,050	375,495	183,968
Airport	---	---	18,282	---	---	21,502	---
Transit	---	---	26,941	---	---	---	---
Cemetery	---	---	---	11,361	---	41,753	---
All Other	29,545	566,090	23,050	526,713	332,348	---	18,290
Total Fees and Service Charges	158,957	6,205,645	520,264	642,842	924,331	581,255	285,338
Fines and Forfeits	59,347	178,242	23,441	12,359	101,559	29,333	42,299
Interest Earnings	202,683	1,652,960	240,309	164,800	571,248	170,881	474,075
All Other Revenues	33,430	732,846	865,908	404,884	371,513	419,750	86,025
Total Revenues	3,284,718	27,472,117	4,244,774	2,651,357	12,814,086	4,395,164	4,005,113
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,061,390	2,890,000	---	937,166	332,030	---	3,000,000
Other Long-term Indebtedness	---	---	787,358	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,061,390	2,890,000	787,358	937,166	332,030	---	3,000,000
Other Financing Sources	---	---	1,078	---	---	6,422	---
Transfers from Enterprise Funds	---	1,163,333	330,000	83,668	---	486,516	238,056
Transfers from Governmental Funds	463,276	4,203,668	420,961	641,913	412,239	400,797	155,528
Total Revenues & Other Financing Sources	4,809,384	35,729,118	5,784,171	4,314,104	13,558,355	5,288,899	7,398,697

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>LAKE ELMO</i>	<i>LAKEVILLE</i>	<i>LE SUEUR</i>	<i>LINDSTROM</i>	<i>LINO LAKES</i>	<i>LITCHFIELD</i>	<i>LITTLE CANADA</i>
Class of City	4	2	4	4	3	4	4
EXPENDITURES							
General Government - Current Expenditures	695,029	1,918,020	303,346	232,806	2,375,501	591,484	400,649
- Capital Outlay	---	1,480,242	22,030	1,656	17,376	---	---
Public Safety							
Police & Ambulance - Current Expenditures	291,817	4,736,750	574,147	373,259	1,685,335	812,637	684,284
- Capital Outlay	---	827,528	---	3,118	209,955	4,127	---
Fire - Current Expenditures	208,765	740,717	89,106	62,147	308,236	136,494	238,290
- Capital Outlay	---	407,929	126	39,467	---	---	30,854
Other Public Safety - Current Expenditures	113,313	664,677	51,597	24,989	219,361	77,238	135,223
- Capital Outlay	---	3,080	39,370	1,302	---	---	125,829
Streets & Highways - Maintenance	278,133	2,310,668	450,846	128,203	1,134,874	600,482	204,142
- Lighting	13,706	319,363	---	34,416	---	27,670	45,860
- Construction	1,147,304	6,043,420	817,688	185,989	654,069	303,864	1,448,741
- Other Capital Outlay	23,393	438,695	120,897	11,518	181,279	---	107,360
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	10,955
- Other Sanitation	3,438	26,371	---	3,339	25,516	37,131	---
- Capital Outlay	---	---	---	---	2,843	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	---	11,776	---	45,038	---
- Capital Outlay	---	---	---	---	---	89,513	---
Parks & Recreation - Current Expenditures	122,979	1,962,949	681,445	234,784	916,918	609,785	373,680
- Capital Outlay	266,977	1,815,364	157,741	172,932	241,977	252,758	---
Housing & Economic Development - Current Expenditures	---	524,688	805,389	21,916	274,775	12,370	---
- Capital Outlay	---	1,953,816	---	13,700	27,811	38,436	---
Conservation of Natural Resources - Current Expenditures	---	170,615	12,298	---	114,083	119,152	---
- Capital Outlay	---	9,234	---	---	16,413	---	---
Airport - Current Expenditures	---	---	27,494	---	---	31,011	---
- Capital Outlay	---	---	---	---	---	3,500	---
Transit - Current Expenditures	---	---	120,886	---	---	24,063	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	30,799	---
All Other Unallocated - Current Expenditures	---	---	46,818	13,143	---	661,572	---
- Capital Outlay	---	---	66,517	52,775	142,426	---	---
Capital Outlay for Enterprise Funds	---	6,763,857	---	---	---	---	210,734
Debt Service - Principal Payments	23,992	2,995,000	453,585	295,441	2,097,050	460,114	575,000
Debt Service - Interest and Fiscal Charges	25,347	2,692,520	435,907	95,832	960,281	327,775	162,454
<i>Total Current Expenditures</i>	1,727,180	13,374,818	3,163,372	1,140,778	7,054,599	3,816,926	2,093,083
<i>Total Capital Outlay</i>	1,437,674	19,743,165	1,224,369	482,457	1,494,149	692,198	1,923,518
<i>Total Debt Service</i>	49,339	5,687,520	889,492	391,273	3,057,331	787,889	737,454
Total Expenditures	3,214,193	38,805,503	5,277,233	2,014,508	11,606,079	5,297,013	4,754,055
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	1,680,000	---	---
Other Financing Uses	---	---	126,875	---	---	---	---
Transfers to Enterprise Funds	41,294	7,378	---	936,527	307,650	---	---
Transfers to Governmental Funds	463,276	4,203,668	420,961	641,913	412,239	400,797	155,528
Total Expenditures & Other Financing Uses	<u>3,718,763</u>	<u>43,016,549</u>	<u>5,825,069</u>	<u>3,592,948</u>	<u>14,005,968</u>	<u>5,697,810</u>	<u>4,909,583</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>LITTLE FALLS</i>	<i>LONG PRAIRIE</i>	<i>LUVERNE</i>	<i>MAHTOMEDI</i>	<i>MANKATO</i>	<i>MAPLE GROVE</i>	<i>MAPLEWOOD</i>
Class of City	4	4	4	4	2	2	2
Population (2000)	7,826	3,047	4,618	7,977	32,698	52,350	35,080
Taxable Tax Capacity	2,977,481	1,138,729	1,732,076	7,200,772	22,368,459	53,040,059	39,024,958
2000 Net Tax Levy (Collectible in 2001)	1,428,684	227,006	552,081	1,437,002	7,419,984	11,384,134	6,964,997
Special Assessments Levy (Collectible in 2001)	503,389	63,082	171,082	349,191	1,700,596	6,802,009	450,987
REVENUES							
Property Taxes	1,537,715	227,699	546,668	1,603,260	7,162,071	13,358,523	8,168,447
Tax Increments	453,477	269,510	434,411	347,071	1,248,541	4,604,212	498,001
Franchise Taxes	81,404	18,369	293,896	---	166,537	---	80,852
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	113,190	---	1,136	---	---	---	---
Gravel and Gambling Taxes	---	---	---	1,354	79,507	80,540	57,793
Special Assessments	637,750	147,196	157,201	382,539	4,132,116	16,483,852	1,335,628
Licenses and Permits	102,567	33,665	60,819	213,550	968,523	4,548,660	1,259,873
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	439,316	239,365	---
All Other	180,873	---	---	---	307,548	52,051	59,268
State Grants							
Local Government Aid	1,790,386	624,877	1,072,026	187,259	5,779,354	---	751,716
HACA/MHHC (Homestead Credit)	265,495	62,102	173,852	286,655	1,873,606	1,868,199	1,620,920
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	6,962	2,023	8,249	2,899	39,823	36,883	---
Highways	20,985	809,034	---	---	372,856	14,448,725	324,705
All Other	198,443	87,695	18,625	76,658	3,336,163	293,590	282,406
County Grants	27,000	6,000	109,783	---	---	153,946	71,881
Local Unit Grants	17,617	---	---	63,669	1,022,055	2,318,172	37,171
Total Intergovernmental Revenues	2,507,761	1,591,731	1,382,535	617,140	13,170,721	19,410,931	3,148,067
Departmental Fees and Service Charges							
General Government	4,381	---	225	227,481	727,883	53,814	495,328
Public Safety	59,168	53,249	40,530	266,780	648,185	209,337	1,196,232
Streets and Highways	19,508	18,463	48,587	---	90,648	997,198	529,485
Sanitation (Refuse Collection)	---	---	---	42,278	---	365,542	249,172
Libraries	671	---	---	---	---	---	---
Parks and Recreation	181,831	780	100	7,360	105,252	1,127,161	633,513
Airport	84,444	9,238	---	---	---	---	---
Transit	---	---	---	---	---	769,562	---
Cemetery	---	---	---	---	---	---	---
All Other	---	800	1,786	22,420	8,625	818,942	689,578
Total Fees and Service Charges	350,003	82,530	91,228	566,319	1,580,593	4,341,556	3,793,308
Fines and Forfeits	56,804	21,134	3,988	29,235	266,458	342,159	181,508
Interest Earnings	290,457	96,749	390,216	713,335	884,339	4,407,479	934,451
All Other Revenues	1,228,257	19,812	583,755	101,228	2,040,534	3,569,511	489,672
Total Revenues	7,359,385	2,508,395	3,945,853	4,575,031	31,699,940	71,147,423	19,947,600
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,557,571	786,929	---	---	10,405,231	8,907,547	5,009,605
Other Long-term Indebtedness	---	---	---	---	---	333,115	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,557,571	786,929	---	---	10,405,231	9,240,662	5,009,605
Other Financing Sources							
Transfers from Enterprise Funds	347,550	295,703	196,000	---	924,003	2,851,591	---
Transfers from Governmental Funds	1,731,043	186,207	428,141	1,145,457	391,729	15,491,171	793,207
Total Revenues & Other Financing Sources	<u>11,995,549</u>	<u>3,777,234</u>	<u>4,569,994</u>	<u>5,720,488</u>	<u>43,420,903</u>	<u>98,730,847</u>	<u>25,750,412</u>

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>LITTLE FALLS</i>	<i>LONG PRAIRIE</i>	<i>LUVERNE</i>	<i>MAHTOMEDI</i>	<i>MANKATO</i>	<i>MAPLE GROVE</i>	<i>MAPLEWOOD</i>
Class of City	4	4	4	4	2	2	2
EXPENDITURES							
General Government - Current Expenditures	507,602	250,114	371,442	791,563	714,335	4,035,356	2,646,234
- Capital Outlay	---	3,405	18,819	55,742	3,253	238,451	186,025
Public Safety							
Police & Ambulance - Current Expenditures	804,620	332,972	482,440	400,512	5,294,270	4,282,815	4,872,849
- Capital Outlay	4,043	26,785	---	6,390	111,745	281,490	253,088
Fire - Current Expenditures	218,177	77,532	135,659	223,904	2,823,359	1,027,495	949,460
- Capital Outlay	98,649	67,832	9,299	26,797	73,739	288,037	2,225,143
Other Public Safety - Current Expenditures	190,766	7,836	77,613	124,087	331,881	2,013,349	1,009,011
- Capital Outlay	---	---	30,977	---	---	80,826	470,156
Streets & Highways - Maintenance	494,836	323,129	385,132	370,235	4,285,253	2,639,464	1,970,385
- Lighting	118,502	68,762	45,612	47,453	205,865	---	149,888
- Construction	1,069,153	1,375,587	28,331	67,369	9,999,931	26,468,454	3,348,319
- Other Capital Outlay	301,530	2,823	96,443	87,770	71,837	386,083	121,470
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	596,214	---
- Other Sanitation	---	---	3,207	60,117	---	---	348,065
- Capital Outlay	---	---	---	---	---	16,160	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	44,564	---	188,218	---	490,000	---	---
- Capital Outlay	4,957	---	116,859	---	---	---	---
Parks & Recreation - Current Expenditures	680,432	34,887	246,325	231,403	2,170,235	3,237,690	1,910,923
- Capital Outlay	71,330	---	57,552	113,671	44,675	1,867,202	837,517
Housing & Economic Development - Current Expenditures	86,801	131,241	---	90,238	1,678,007	798,177	506,595
- Capital Outlay	472,343	101,102	---	230,216	3,555,635	2,150,087	450,697
Conservation of Natural Resources - Current Expenditures	---	---	12,086	---	---	119,075	---
- Capital Outlay	---	---	---	---	---	1,336	---
Airport - Current Expenditures	106,630	25,019	---	---	---	---	---
- Capital Outlay	240,893	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	2,032,266	---
- Capital Outlay	---	---	---	---	---	12,475	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	154,124	175	75,336	---	---	281,310	781,444
- Capital Outlay	62,429	257,011	1,895	---	---	1,559,346	20,803
Capital Outlay for Enterprise Funds	---	---	---	---	---	8,777,137	57,548
Debt Service - Principal Payments	2,972,761	235,000	458,266	750,000	4,659,168	11,946,304	1,510,000
Debt Service - Interest and Fiscal Charges	863,561	94,614	255,432	381,355	1,836,332	5,832,172	1,532,546
<i>Total Current Expenditures</i>	3,407,054	1,251,667	2,023,070	2,339,512	17,993,205	21,063,211	15,144,854
<i>Total Capital Outlay</i>	2,325,327	1,834,545	360,175	587,955	13,860,815	42,127,084	7,970,766
<i>Total Debt Service</i>	3,836,322	329,614	713,698	1,131,355	6,495,500	17,778,476	3,042,546
Total Expenditures	9,568,703	3,415,826	3,096,943	4,058,822	38,349,520	80,968,771	26,158,166
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	72,550	---	205,024	---	---	1,733,934	8,460
Transfers to Governmental Funds	1,731,043	186,207	428,141	1,145,457	391,729	15,491,171	793,207
Total Expenditures & Other Financing Uses	<u>11,372,296</u>	<u>3,602,033</u>	<u>3,730,108</u>	<u>5,204,279</u>	<u>38,741,249</u>	<u>98,193,876</u>	<u>26,959,833</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>MARSHALL</i>	<i>MEDINA</i>	<i>MELROSE</i>	<i>MENDOTA HEIGHTS</i>	<i>MILACA</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>
Class of City	3	4	4	3	4	1	2
Population (2000)	12,828	4,083	3,115	11,470	2,596	382,446	51,420
Taxable Tax Capacity	7,202,791	8,250,457	1,354,770	15,168,641	986,710	308,978,867	82,199,599
2000 Net Tax Levy (Collectible in 2001)	2,664,294	1,065,485	401,352	2,816,369	349,009	112,936,976	14,097,535
Special Assessments Levy (Collectible in 2001)	270,444	331,571	78,860	597,421	83,896	9,435,406	1,449,721
REVENUES							
Property Taxes	2,682,721	1,111,348	395,188	2,999,940	357,337	135,736,000	14,885,830
Tax Increments	1,434,215	64,124	37,617	1,933,774	48,145	69,853,000	---
Franchise Taxes	289,449	---	17,579	---	11,532	25,563,000	425,640
Local Sales Tax	---	---	---	---	---	44,670,000	---
Hotel/Motel Taxes	110,842	---	---	---	---	2,934,000	---
Gravel and Gambling Taxes	---	---	---	4,514	11,110	303,000	---
Special Assessments	432,336	719,768	214,531	898,086	209,613	10,304,000	1,260,293
Licenses and Permits	235,201	159,492	40,254	285,135	10,985	21,110,000	2,323,380
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	19,757,000	234,443
All Other	196,540	20,000	38,312	---	2,769	13,888,000	45,731
State Grants							
Local Government Aid	1,653,910	---	577,718	13,293	459,812	78,272,000	63,105
HACA/MHHC (Homestead Credit)	537,638	205,828	112,229	464,720	93,527	30,528,000	2,100,830
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	23,311	1,773	2,590	9,073	2,302	646,000	42,439
Highways	882,769	---	---	403,648	---	---	1,610,423
All Other	3,720,346	75,954	36,438	54,922	111,707	44,201,000	314,500
County Grants	188,520	7,511	3,703	11,184	---	609,000	---
Local Unit Grants	129,919	---	6,500	---	---	8,762,000	8,255
Total Intergovernmental Revenues	7,332,953	311,066	777,490	956,840	670,117	196,663,000	4,419,726
Departmental Fees and Service Charges							
General Government	17,432	217,941	20,093	---	10,024	---	368,881
Public Safety	89,272	30,689	51,974	204,843	152,149	---	---
Streets and Highways	---	---	15,440	---	---	---	---
Sanitation (Refuse Collection)	---	12,932	---	---	---	---	---
Libraries	12,263	---	---	---	---	---	---
Parks and Recreation	396,139	262,593	2,554	39,460	11,532	2,714,000	872,150
Airport	54,754	---	---	---	6,410	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	77,555	278,725	---	337,150	---	40,981,000	3,572
Total Fees and Service Charges	647,415	802,880	90,061	581,453	180,115	43,695,000	1,244,603
Fines and Forfeits	110,126	113,375	25,413	92,012	29,432	9,436,000	319,259
Interest Earnings	660,412	269,445	157,888	712,121	74,923	14,304,000	2,411,594
All Other Revenues	1,684,782	92,984	68,207	239,624	65,398	39,698,000	2,097,598
Total Revenues	15,620,452	3,644,482	1,824,228	8,703,499	1,668,707	614,269,000	29,387,923
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,555,000	---	---	---	858,239	102,035,000	---
Other Long-term Indebtedness	360,000	---	---	---	---	47,211,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,915,000	---	---	---	858,239	149,246,000	---
Other Financing Sources	---	11,913	---	---	---	12,277,000	---
Transfers from Enterprise Funds	1,211,177	---	564,201	---	15,000	16,811,000	490,000
Transfers from Governmental Funds	3,329,356	1,100,107	720,560	147,695	18,185	131,246,000	1,610,532
Total Revenues & Other Financing Sources	22,075,985	4,756,502	3,108,989	8,851,194	2,560,131	923,849,000	31,488,455

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>MARSHALL</i>	<i>MEDINA</i>	<i>MELROSE</i>	<i>MENDOTA HEIGHTS</i>	<i>MILACA</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>
Class of City	3	4	4	3	4	1	2
EXPENDITURES							
General Government - Current Expenditures	1,111,185	619,452	394,474	906,384	268,399	56,235,000	3,586,176
- Capital Outlay	39,798	17,282	2,952	12,502	6,689	4,470,000	69,878
Public Safety							
Police & Ambulance - Current Expenditures	1,726,359	617,723	340,399	1,561,905	315,681	99,145,000	5,920,391
- Capital Outlay	83,875	14,991	29,172	41,677	30,998	1,453,000	29,923
Fire - Current Expenditures	418,453	254,549	74,113	302,558	93,724	39,315,000	983,223
- Capital Outlay	96,976	---	38,831	18,770	---	60,000	---
Other Public Safety - Current Expenditures	15,710	95,645	26,408	155,521	716	12,886,000	---
- Capital Outlay	523,748	---	---	---	---	671,000	---
Streets & Highways - Maintenance	1,538,212	386,883	262,942	509,039	289,288	42,709,000	2,088,267
- Lighting	162,587	21,780	10,599	6,350	---	4,988,000	210,360
- Construction	3,788,718	204,897	761,397	631,769	579,541	24,412,000	4,027,774
- Other Capital Outlay	81,017	---	24,250	2,162	1,172	5,702,000	26,106
Sanitation - Refuse Collection & Disposal	---	---	---	17,090	---	---	---
- Other Sanitation	---	31,560	5,678	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	22,281,000	167,385
- Capital Outlay	---	---	---	---	---	78,000	---
Culture and Recreation							
Libraries - Current Expenditures	603,252	---	---	---	5,249	20,631,000	---
- Capital Outlay	14,293	---	---	---	6,326	2,143,000	---
Parks & Recreation - Current Expenditures	1,479,851	61,494	95,847	437,298	85,895	51,292,000	3,065,454
- Capital Outlay	64,456	45,350	24,571	2,026	21,525	19,645,000	1,218,083
Housing & Economic Development - Current Expenditures	582,450	64,124	162,334	556,251	53,536	36,868,000	2,739,853
- Capital Outlay	78,171	1,100	218,084	1,230,158	---	114,395,000	386,183
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	334,423
Airport - Current Expenditures	150,655	---	---	---	41,538	---	---
- Capital Outlay	4,022,802	---	---	---	33,528	---	---
Transit - Current Expenditures	28,186	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	29,295	---	---	---	---	25,000
All Other Unallocated - Current Expenditures	---	---	---	---	13,254	---	188,200
- Capital Outlay	---	65,271	10,923	---	---	110,981,000	1,606,534
Capital Outlay for Enterprise Funds	---	159,265	---	---	---	---	85,000
Debt Service - Principal Payments	964,000	250,000	234,217	1,070,000	55,000	93,265,000	245,000
Debt Service - Interest and Fiscal Charges	668,612	52,968	64,517	444,337	59,203	44,039,000	14,357
<i>Total Current Expenditures</i>	7,816,900	2,182,505	1,372,794	4,452,396	1,167,280	386,350,000	18,974,309
<i>Total Capital Outlay</i>	8,793,854	508,156	1,110,180	1,939,064	679,779	284,010,000	7,783,904
<i>Total Debt Service</i>	1,632,612	302,968	298,734	1,514,337	114,203	137,304,000	259,357
Total Expenditures	18,243,366	2,993,629	2,781,708	7,905,797	1,961,262	807,664,000	27,017,570
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	7,108,000	---
Other Financing Uses	---	---	---	---	---	12,277,000	---
Transfers to Enterprise Funds	---	---	---	220,000	---	32,156,000	---
Transfers to Governmental Funds	3,329,356	1,100,107	720,560	147,695	18,185	131,246,000	1,610,532
Total Expenditures & Other Financing Uses	<u>21,572,722</u>	<u>4,093,736</u>	<u>3,502,268</u>	<u>8,273,492</u>	<u>1,979,447</u>	<u>990,451,000</u>	<u>28,628,102</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTGOMERY</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>	<i>MORA</i>	<i>MORRIS</i>
Class of City	4	4	4	4	2	4	4
Population (2000)	4,475	5,482	2,821	8,397	32,376	3,235	5,081
Taxable Tax Capacity	7,873,216	2,283,373	1,302,522	13,854,411	12,646,782	1,396,387	1,761,513
2000 Net Tax Levy (Collectible in 2001)	1,567,185	1,281,637	679,044	5,067,390	4,017,182	354,417	968,550
Special Assessments Levy (Collectible in 2001)	271,603	178,014	145,635	815,691	55,136	4,138	176,062
REVENUES							
Property Taxes	1,614,305	1,270,775	698,417	5,142,079	3,298,670	365,195	998,946
Tax Increments	---	62,509	255,265	735,898	529,673	136,867	229,187
Franchise Taxes	---	46,537	---	---	464,832	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	23,763	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	306,140	226,848	128,386	1,433,211	1,565,539	35,150	172,715
Licenses and Permits	377,190	22,847	67,305	596,259	375,139	49,702	30,190
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	638,824	---	---
All Other	53,532	524,198	19,881	---	333,912	44,245	---
State Grants							
Local Government Aid	4,838	1,257,543	474,699	---	5,084,570	495,692	1,215,815
HACA/MHHC (Homestead Credit)	280,486	321,631	217,024	242,385	906,203	74,003	287,090
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,852	6,866	1,589	6,741	50,022	4,714	6,758
Highways	---	499,424	---	62,119	561,367	---	654,515
All Other	46,590	466,949	43,864	81,842	4,322,782	98,515	744,353
County Grants	89,795	17,266	13,345	38,292	1,899,849	---	---
Local Unit Grants	18,500	---	---	1,708	35,315	35,436	---
Total Intergovernmental Revenues	496,593	3,093,877	770,402	433,087	13,832,844	752,605	2,908,531
Departmental Fees and Service Charges							
General Government	6,131	29,653	1,800	244,377	247,174	5,637	2,798
Public Safety	223,254	47,518	70,738	76,674	117,142	74,490	38,094
Streets and Highways	---	6,094	3,179	296,282	954,901	7,153	4,731
Sanitation (Refuse Collection)	---	---	---	84,978	---	---	261,321
Libraries	---	---	---	1,760	---	---	2,373
Parks and Recreation	77,984	71,652	---	616,651	256,427	99,642	10,500
Airport	---	22,335	---	---	---	---	20,632
Transit	---	17,643	---	---	186,301	---	59,523
Cemetery	---	16,238	---	---	---	23,330	---
All Other	178,546	80,171	---	1,281,484	---	21,847	52,248
Total Fees and Service Charges	485,915	291,304	75,717	2,602,206	1,761,945	232,099	452,220
Fines and Forfeits	70,348	27,200	15,444	---	478,509	30,317	53,615
Interest Earnings	252,727	149,411	102,121	1,123,288	1,086,709	77,192	93,667
All Other Revenues	71,399	204,321	1,119,025	397,161	1,811,407	70,847	153,870
Total Revenues	3,674,617	5,419,392	3,232,082	12,463,189	25,205,267	1,749,974	5,092,941
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,029,329	380,000	---	2,150,000	14,930,000	---	---
Other Long-term Indebtedness	---	---	108,855	---	---	---	64,200
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,029,329	380,000	108,855	2,150,000	14,930,000	---	64,200
Other Financing Sources	---	6,650	---	2,251,139	---	6,207	20,125
Transfers from Enterprise Funds	155,000	80,000	---	258,200	4,448,770	759,796	615,977
Transfers from Governmental Funds	76,966	653,781	---	4,127,952	2,580,752	195,333	7,607
Total Revenues & Other Financing Sources	6,935,912	6,539,823	3,340,937	21,250,480	47,164,789	2,711,310	5,800,850

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTGOMERY</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>	<i>MORA</i>	<i>MORRIS</i>
Class of City	4	4	4	4	2	4	4
EXPENDITURES							
General Government - Current Expenditures	548,091	439,922	212,848	1,055,124	2,371,191	246,703	460,092
- Capital Outlay	17,712	18,553	3,166	---	27,165	---	8,044
Public Safety							
Police & Ambulance - Current Expenditures	770,513	711,177	440,499	514,653	5,673,686	505,479	619,024
- Capital Outlay	46,023	32,639	48,367	---	38,599	21,531	34,904
Fire - Current Expenditures	210,860	61,307	67,061	203,724	2,103,884	65,014	84,745
- Capital Outlay	94,981	13,878	6,725	15,349	34,002	108,273	19,182
Other Public Safety - Current Expenditures	232,681	409,135	---	269,122	404,741	37,912	81,733
- Capital Outlay	79,637	30,553	---	7,399	60,238	---	482
Streets & Highways - Maintenance	494,838	436,839	252,950	1,137,815	2,719,749	252,063	598,496
- Lighting	4,377	87,222	24,879	100,896	251,733	22,599	56,610
- Construction	161,716	1,515,319	38,004	1,789,729	5,450,317	11,984	898,113
- Other Capital Outlay	106,754	212,208	111,944	77,366	3,389,566	---	77,387
Sanitation - Refuse Collection & Disposal	---	---	---	362,995	---	---	245,747
- Other Sanitation	52,200	2,329	619	---	---	---	---
- Capital Outlay	---	---	---	15,757	---	---	---
Health - Current Expenditures	---	200	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	56,650	1,437	31,956	682,820	---	177,192
- Capital Outlay	---	---	15,119	---	19,587	---	84,125
Parks & Recreation - Current Expenditures	42,471	455,293	84,205	1,397,553	1,944,463	218,984	232,896
- Capital Outlay	2,105	108,503	3,895	1,070,062	131,330	24,272	8,355
Housing & Economic Development - Current Expenditures	---	135,853	280,757	160,957	1,255,383	175,538	115,331
- Capital Outlay	---	351	51,431	868,849	18,018,033	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	8,655
- Capital Outlay	---	---	---	---	---	---	900
Airport - Current Expenditures	---	42,409	---	---	---	38,979	75,597
- Capital Outlay	---	14,175	---	---	---	63,273	16,756
Transit - Current Expenditures	---	104,447	---	---	1,066,284	---	237,879
- Capital Outlay	---	49,335	---	---	---	---	44,987
Unallocated Insurance	20,983	98,929	46,352	79,208	---	64,874	---
All Other Unallocated - Current Expenditures	5,657	161,673	15,608	4,260	1,462,101	41,293	129,311
- Capital Outlay	---	16,173	7,772	---	223,876	---	43,457
Capital Outlay for Enterprise Funds	883,842	---	---	1,659,350	3,231,003	51,401	---
Debt Service - Principal Payments	275,000	421,579	1,109,411	2,483,465	2,271,733	224,200	428,481
Debt Service - Interest and Fiscal Charges	186,039	356,146	549,670	1,478,036	2,116,347	124,351	239,043
<i>Total Current Expenditures</i>	2,382,671	3,203,385	1,427,215	5,318,263	19,936,035	1,669,438	3,123,308
<i>Total Capital Outlay</i>	1,392,770	2,011,687	286,423	5,503,861	30,623,716	280,734	1,236,692
<i>Total Debt Service</i>	461,039	777,725	1,659,081	3,961,501	4,388,080	348,551	667,524
Total Expenditures	4,236,480	5,992,797	3,372,719	14,783,625	54,947,831	2,298,723	5,027,524
Other Financing Uses							
Debt Redemption - Refunded Bonds	1,625,000	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	39,360	77,000	616,584	59,209	---
Transfers to Governmental Funds	76,966	653,781	---	4,127,952	2,580,752	195,333	7,607
Total Expenditures & Other Financing Uses	<u>5,938,446</u>	<u>6,646,578</u>	<u>3,412,079</u>	<u>18,988,577</u>	<u>58,145,167</u>	<u>2,553,265</u>	<u>5,035,131</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>MOUND</i>	<i>MOUNDS VIEW</i>	<i>MOUNTAIN IRON</i>	<i>NEW BRIGHTON</i>	<i>NEW HOPE</i>	<i>NEW PRAGUE</i>	<i>NEW ULM</i>
Class of City	4	3	4	2	2	4	3
Population (2000)	9,454	12,750	2,971	22,215	20,910	4,720	13,547
Taxable Tax Capacity	8,780,443	7,618,232	1,486,625	17,072,651	18,223,229	2,750,791	6,680,750
2000 Net Tax Levy (Collectible in 2001)	1,369,183	1,622,199	598,094	2,865,793	5,209,352	1,226,880	2,894,168
Special Assessments Levy (Collectible in 2001)	95,819	29,489	12,869	402,608	491,482	398,597	707,072
REVENUES							
Property Taxes	1,544,187	2,199,254	727,873	3,530,056	6,047,750	1,271,441	3,027,093
Tax Increments	188,954	2,503,547	238,546	3,237,813	1,317,037	175,603	669,856
Franchise Taxes	98,490	494,872	20,130	153,895	---	22,880	61,484
Local Sales Tax	---	---	---	---	---	---	581,091
Hotel/Motel Taxes	---	9,857	---	---	---	---	81,059
Gravel and Gambling Taxes	---	---	2,008	---	---	---	---
Special Assessments	26,070	31,503	142,523	434,188	587,607	1,106,858	782,956
Licenses and Permits	369,280	241,862	20,850	604,688	345,831	239,879	148,764
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	134,807	---	---
All Other	3,277	16,017	23,047	40,687	43,167	5,760	15,000
State Grants							
Local Government Aid	341,078	760,562	328,413	832,486	1,241,776	539,372	2,908,458
HACA/MHHC (Homestead Credit)	503,129	400,383	185,781	843,424	959,462	309,532	680,600
Taconite Relief and Aids	---	---	1,037,261	---	---	---	---
PERA Aid	6,060	8,671	4,529	16,906	16,183	7,504	18,045
Highways	76,995	92,015	---	188,846	181,133	---	344,195
All Other	562,861	116,916	43,153	241,641	228,942	84,314	438,531
County Grants	---	8,700	---	87,520	38,629	12,501	15,905
Local Unit Grants	---	10,023	112,401	59,126	242,435	---	1,451,852
Total Intergovernmental Revenues	1,493,400	1,413,287	1,734,585	2,310,636	3,086,534	958,983	5,872,586
Departmental Fees and Service Charges							
General Government	156,686	128,211	---	137,399	551,210	75,969	14,452
Public Safety	213,110	841	---	38,345	58,994	41,251	22,437
Streets and Highways	---	7,140	---	---	5,987	14,615	5,571
Sanitation (Refuse Collection)	---	---	---	115,081	143,844	---	---
Libraries	---	---	---	---	---	---	3,749
Parks and Recreation	14,739	368,912	---	1,079,919	385,480	241,782	345,919
Airport	---	---	---	---	---	---	45,810
Transit	---	---	---	---	---	---	---
Cemetery	4,005	---	---	---	---	---	---
All Other	---	---	28,502	1,139,987	405	90,205	332,145
Total Fees and Service Charges	388,540	505,104	28,502	2,510,731	1,145,920	463,822	770,083
Fines and Forfeits	97,913	35,053	10,679	64,780	283,588	14,793	110,503
Interest Earnings	104,583	429,972	188,436	4,731,340	949,142	246,419	822,979
All Other Revenues	234,934	258,024	346,405	2,530,644	155,455	232,609	156,828
Total Revenues	4,546,351	8,122,335	3,460,537	20,108,771	13,918,864	4,733,287	13,085,282
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,002,555	815,000	---	8,950,295	---	1,529,550	9,196,006
Other Long-term Indebtedness	85,000	---	---	---	---	300,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,087,555	815,000	---	8,950,295	---	1,829,550	9,196,006
Other Financing Sources	---	---	---	145,210	---	---	---
Transfers from Enterprise Funds	219,000	30,000	---	685,233	1,491,708	23,500	72,252
Transfers from Governmental Funds	190,160	3,675,194	755,458	6,379,488	2,445,959	306,404	616,530
Total Revenues & Other Financing Sources	6,043,066	12,642,529	4,215,995	36,268,997	17,856,531	6,892,741	22,970,070

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>MOUND</i>	<i>MOUNDS VIEW</i>	<i>MOUNTAIN IRON</i>	<i>NEW BRIGHTON</i>	<i>NEW HOPE</i>	<i>NEW PRAGUE</i>	<i>NEW ULM</i>
Class of City	4	3	4	2	2	4	3
EXPENDITURES							
General Government - Current Expenditures	762,888	1,040,030	601,136	1,862,117	1,511,179	462,169	1,692,045
- Capital Outlay	90,937	48,505	28,823	152,706	50,883	95,405	47,083
Public Safety							
Police & Ambulance - Current Expenditures	993,497	1,423,745	401,167	2,415,696	3,268,625	648,900	1,458,613
- Capital Outlay	79,430	49,172	21,376	435,880	67,332	27,887	73,476
Fire - Current Expenditures	340,054	147,984	83,393	364,718	539,199	88,244	252,094
- Capital Outlay	32,090	8,553	142,258	74,064	60,624	1,808	254,211
Other Public Safety - Current Expenditures	297,410	---	10,376	---	332,774	149,724	---
- Capital Outlay	666	---	---	---	---	---	---
Streets & Highways - Maintenance	616,598	291,456	525,464	1,052,671	856,692	402,058	1,514,960
- Lighting	---	---	---	---	---	37,148	121,234
- Construction	---	178,902	423,594	1,775,925	90,631	2,030,245	2,261,691
- Other Capital Outlay	114,802	23,704	---	154,646	778,369	80,869	43,594
Sanitation - Refuse Collection & Disposal	---	---	---	---	148,070	---	70,860
- Other Sanitation	---	22,617	---	171,074	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	125,462	---	---	32,213	587,057
- Capital Outlay	---	---	---	---	---	1,115	131,717
Parks & Recreation - Current Expenditures	388,211	742,392	209,998	1,810,800	1,434,265	147,271	1,522,598
- Capital Outlay	153,932	296,737	151,668	418,300	10,767	73,933	848,031
Housing & Economic Development - Current Expenditures	249,814	1,571,091	42,331	477,323	295,364	---	532,596
- Capital Outlay	422,741	460,885	34,113	2,788,489	566,630	603,184	---
Conservation of Natural Resources - Current Expenditures	---	---	---	149,469	---	---	---
- Capital Outlay	---	---	---	16,868	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	60,760
- Capital Outlay	---	---	---	---	---	---	52,786
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	62,226	---	---	---	97,943
All Other Unallocated - Current Expenditures	74,627	---	159,908	---	66,446	298,618	250,276
- Capital Outlay	---	---	---	---	---	---	42,404
Capital Outlay for Enterprise Funds	---	---	---	3,424,262	274,604	---	---
Debt Service - Principal Payments	278,100	1,198,000	115,000	1,951,160	1,925,000	469,636	1,780,479
Debt Service - Interest and Fiscal Charges	68,880	295,244	167,336	1,980,328	672,212	389,398	910,632
<i>Total Current Expenditures</i>	3,723,099	5,239,315	2,221,461	8,303,868	8,452,614	2,266,345	8,161,036
<i>Total Capital Outlay</i>	894,598	1,066,458	801,832	9,241,140	1,899,840	2,914,446	3,754,993
<i>Total Debt Service</i>	346,980	1,493,244	282,336	3,931,488	2,597,212	859,034	2,691,111
Total Expenditures	4,964,677	7,799,017	3,305,629	21,476,496	12,949,666	6,039,825	14,607,140
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	10,800	---	4,114,997	502,354	---	4,017
Transfers to Governmental Funds	190,160	3,675,194	755,458	6,379,488	2,445,959	306,404	616,530
Total Expenditures & Other Financing Uses	<u>5,154,837</u>	<u>11,485,011</u>	<u>4,061,087</u>	<u>31,970,981</u>	<u>15,897,979</u>	<u>6,346,229</u>	<u>15,227,687</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>NEWPORT</i>	<i>NORTH BRANCH</i>	<i>NORTH MANKATO</i>	<i>NORTH OAKS</i>	<i>NORTH ST. PAUL</i>	<i>NORTHFIELD</i>	<i>NORWOOD YOUNG AMERICA</i>
Class of City	4	4	3	4	3	3	4
Population (2000)	3,725	8,574	12,054	4,000	11,923	17,509	3,139
Taxable Tax Capacity	3,016,816	4,495,396	8,347,791	9,283,258	8,557,211	9,424,399	2,048,050
2000 Net Tax Levy (Collectible in 2001)	1,057,934	1,141,839	2,438,891	710,437	1,102,422	3,150,680	428,467
Special Assessments Levy (Collectible in 2001)	68,179	397,148	415,233	29,702	181,500	60,264	77,361
REVENUES							
Property Taxes	1,289,682	1,094,647	2,454,790	693,088	1,484,643	3,296,987	578,641
Tax Increments	591,466	71,512	40,024	---	240,108	441,717	2,603
Franchise Taxes	19,220	25,000	30,882	34,473	156,859	109,394	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	44,784	---	---	70,561	---
Gravel and Gambling Taxes	---	---	14,849	---	---	---	---
Special Assessments	111,864	732,105	920,687	29,056	174,310	1,147,227	100,484
Licenses and Permits	74,599	291,475	132,994	331,161	246,063	630,670	70,143
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	41,227	300,000	---	---	---	---
All Other	118,436	61,539	226,560	---	---	102,403	5,755
State Grants							
Local Government Aid	203,686	312,554	1,694,261	9,511	878,991	1,793,075	230,985
HACA/MHHC (Homestead Credit)	264,670	221,860	611,652	94,520	278,542	719,861	160,060
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	3,267	3,796	9,374	308	12,251	58,139	2,087
Highways	---	354,656	441,347	---	97,297	124,488	7,852
All Other	117,300	71,969	59,790	---	147,097	330,464	24,364
County Grants	15,967	6,580	---	7,849	21,842	221,512	11,021
Local Unit Grants	---	---	---	---	34,955	50,000	---
Total Intergovernmental Revenues	723,326	1,074,181	3,342,984	112,188	1,470,975	3,399,942	442,124
Departmental Fees and Service Charges							
General Government	7,504	25,400	7,572	75,389	3,117	734,699	6,190
Public Safety	---	17,160	50,503	---	---	37,832	43,193
Streets and Highways	---	---	10,491	---	18,182	443,809	---
Sanitation (Refuse Collection)	---	---	400	42,181	61,788	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	---	67,182	---	190,555	460,949	5,850
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	---	32,170	---
Cemetery	---	---	---	---	---	---	2,400
All Other	---	12,483	390,358	137,312	360,995	48,961	185
Total Fees and Service Charges	7,504	55,043	526,506	254,882	634,637	1,758,420	57,818
Fines and Forfeits	66,658	21,778	45,897	14,847	94,503	104,078	3,727
Interest Earnings	263,391	274,761	190,939	47,822	217,622	544,106	313,533
All Other Revenues	80,930	257,473	550,904	3,136	220,380	704,983	31,701
Total Revenues	3,228,640	3,897,975	8,296,240	1,520,653	4,940,100	12,208,085	1,600,774
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,310,000	2,864,204	4,820,873	---	---	2,237,817	3,500,738
Other Long-term Indebtedness	---	323,500	---	---	350,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,310,000	3,187,704	4,820,873	---	350,000	2,237,817	3,500,738
Other Financing Sources	---	---	---	---	---	---	---
Transfers from Enterprise Funds	---	64,122	445,117	---	---	2,323,784	405,096
Transfers from Governmental Funds	1,111,834	979,026	809,911	---	223,677	2,647,553	1,234,824
Total Revenues & Other Financing Sources	<u>5,650,474</u>	<u>8,128,827</u>	<u>14,372,141</u>	<u>1,520,653</u>	<u>5,513,777</u>	<u>19,417,239</u>	<u>6,741,432</u>

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>NEWPORT</i>	<i>NORTH BRANCH</i>	<i>NORTH MANKATO</i>	<i>NORTH OAKS</i>	<i>NORTH ST. PAUL</i>	<i>NORTHFIELD</i>	<i>NORWOOD YOUNG AMERICA</i>
Class of City	4	4	3	4	3	3	4
EXPENDITURES							
General Government - Current Expenditures	564,274	620,986	759,279	345,388	468,791	1,950,060	369,398
- Capital Outlay	16,869	337,368	36,389	---	---	265,787	10,631
Public Safety							
Police & Ambulance - Current Expenditures	590,812	563,956	927,082	313,841	1,447,621	2,137,905	73,221
- Capital Outlay	763	754	42,425	---	350	173,041	---
Fire - Current Expenditures	78,256	91,825	160,371	89,826	222,467	336,479	115,723
- Capital Outlay	9,283	304,893	4,976	---	372,057	1,000	59,988
Other Public Safety - Current Expenditures	16,058	248,538	201,214	265,829	127,846	170,830	33,222
- Capital Outlay	---	---	2,330	---	1,575	3,361	---
Streets & Highways - Maintenance	268,345	351,765	1,017,576	27,321	762,270	1,089,510	216,784
- Lighting	16,531	---	157,509	---	27,000	160,534	34,156
- Construction	26,228	982,671	4,203,285	---	287,978	5,187,147	289,504
- Other Capital Outlay	1,505,193	197,290	21,029	---	18,538	94,692	65,609
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	17,313	---	---	182,640	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	2,469	9,095	188,506	---	---	714,733	845
- Capital Outlay	---	2,952	35,969	---	---	136,311	---
Parks & Recreation - Current Expenditures	178,919	70,389	626,526	33,799	668,629	972,146	127,667
- Capital Outlay	47,186	372,027	146,091	---	12,867	126,517	72,549
Housing & Economic Development - Current Expenditures	---	268,768	181,789	---	---	165,080	3,495
- Capital Outlay	---	---	393,556	---	216,182	54,895	---
Conservation of Natural Resources - Current Expenditures	---	---	---	81,853	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	62,935	---	---	235,034	---
- Capital Outlay	---	---	---	---	---	54,816	---
Unallocated Insurance	2,644	---	---	---	35,000	116,997	---
All Other Unallocated - Current Expenditures	142,651	39,841	68,158	26,417	31,551	256,075	2,432
- Capital Outlay	65,012	---	---	---	---	---	---
Capital Outlay for Enterprise Funds	---	103,851	---	---	---	---	671,082
Debt Service - Principal Payments	290,000	808,648	2,312,000	---	269,579	1,547,897	974,951
Debt Service - Interest and Fiscal Charges	396,056	664,134	1,208,258	---	130,273	786,932	110,544
<i>Total Current Expenditures</i>	1,878,272	2,265,163	4,350,945	1,366,914	3,791,175	8,305,383	976,943
<i>Total Capital Outlay</i>	1,670,534	2,301,806	4,886,050	---	909,547	6,097,567	1,169,363
<i>Total Debt Service</i>	686,056	1,472,782	3,520,258	---	399,852	2,334,829	1,085,495
Total Expenditures	4,234,862	6,039,751	12,757,253	1,366,914	5,100,574	16,737,779	3,231,801
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	62,900
Transfers to Governmental Funds	1,111,834	979,026	809,911	---	223,677	2,647,553	1,234,824
Total Expenditures & Other Financing Uses	<u>5,346,696</u>	<u>7,018,777</u>	<u>13,567,164</u>	<u>1,366,914</u>	<u>5,324,251</u>	<u>19,385,332</u>	<u>4,529,525</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>OAK GROVE</i>	<i>OAK PARK HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>	<i>OTSEGO</i>	<i>OWATONNA</i>
Class of City	4	4	2	4	4	4	2
Population (2000)	6,952	3,977	26,906	2,560	7,592	6,970	22,780
Taxable Tax Capacity	5,419,536	6,795,391	19,471,259	889,204	17,803,131	3,288,990	14,632,122
2000 Net Tax Levy (Collectible in 2001)	1,316,721	1,507,597	4,008,120	550,032	2,396,154	877,799	3,986,522
Special Assessments Levy (Collectible in 2001)	193,285	320,907	1,169,937	86,506	530,922	245,751	---
REVENUES							
Property Taxes	1,552,303	1,583,600	4,965,851	540,373	2,470,127	884,730	4,033,065
Tax Increments	---	---	2,930,145	269,130	---	---	499,903
Franchise Taxes	34,574	---	62,922	15,473	---	10,030	187,656
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	6,143	---	---	192,768
Gravel and Gambling Taxes	---	949	28,741	---	---	---	---
Special Assessments	274,586	439,088	1,406,490	255,244	503,650	348,149	1,990,821
Licenses and Permits	230,798	213,651	698,032	31,991	369,260	799,349	433,098
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	12,316	---	---	---	---
All Other	---	21,659	12,416	10,152	93,106	36,104	80,781
State Grants							
Local Government Aid	219,166	4,878	338,299	660,802	9,278	139,322	3,252,779
HACA/MHHC (Homestead Credit)	132,685	79,603	996,957	99,144	309,627	153,453	1,171,450
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,060	2,040	14,941	---	7,219	1,872	46,748
Highways	23,835	---	706,258	---	98,076	80,651	162,829
All Other	21,951	57,524	315,284	128,384	1,199,476	17,943	1,041,634
County Grants	22,188	14,691	235,578	---	15,957	---	203,568
Local Unit Grants	---	---	42,702	---	---	---	377,747
Total Intergovernmental Revenues	421,885	180,395	2,674,751	898,482	1,732,739	429,345	6,337,536
Departmental Fees and Service Charges							
General Government	7,580	168,896	645,343	---	378,055	89,985	21,463
Public Safety	17,850	---	---	18,325	826,981	---	96,154
Streets and Highways	28,900	32,374	87,465	17,381	---	137,605	304,002
Sanitation (Refuse Collection)	9,071	28,422	4,589	---	66,859	12,115	---
Libraries	---	---	---	---	---	---	14,632
Parks and Recreation	23,380	---	310,324	---	53,000	648,659	1,318,150
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	40,228	399,551	12,000	---	4,182,513	1,055,126
Total Fees and Service Charges	86,781	269,920	1,447,272	47,706	1,324,895	5,070,877	2,809,527
Fines and Forfeits	16,673	63,655	185,365	4,583	108,257	---	216,047
Interest Earnings	280,084	317,956	1,339,716	57,428	406,904	399,569	955,765
All Other Revenues	242,952	181,167	267,685	82,484	246,917	43,667	1,903,151
Total Revenues	3,140,636	3,250,381	16,006,970	2,209,037	7,162,749	7,985,716	19,559,337
Other Financing Sources							
Borrowing							
Bonded Indebtedness	355,000	483,779	1,350,000	766,476	---	---	2,449,850
Other Long-term Indebtedness	425,000	---	525,000	17,720	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	780,000	483,779	1,875,000	784,196	---	---	2,449,850
Other Financing Sources	---	---	---	---	8,074	---	---
Transfers from Enterprise Funds	---	150,676	249,030	392,019	27,580	---	187,457
Transfers from Governmental Funds	656,485	534,365	7,026,573	616,685	3,651,244	1,407,244	920,119
Total Revenues & Other Financing Sources	<u>4,577,121</u>	<u>4,419,201</u>	<u>25,157,573</u>	<u>4,001,937</u>	<u>10,849,647</u>	<u>9,392,960</u>	<u>23,116,763</u>

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>OAK GROVE</i>	<i>OAK PARK HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>	<i>OTSEGO</i>	<i>OWATONNA</i>
Class of City	4	4	2	4	4	4	2
EXPENDITURES							
General Government - Current Expenditures	644,294	919,622	2,431,881	299,848	894,255	565,271	1,559,933
- Capital Outlay	2,595	8,658	111,070	5,064	191,773	5,690	483,062
Public Safety							
Police & Ambulance - Current Expenditures	125,412	786,749	2,737,063	318,508	1,830,075	204,400	2,297,583
- Capital Outlay	---	13,995	271,153	12,587	104,288	---	123,497
Fire - Current Expenditures	184,199	79,930	663,024	49,285	298,819	76,789	816,544
- Capital Outlay	763,274	---	---	1,023	78,776	---	51,527
Other Public Safety - Current Expenditures	82,206	101,175	227,222	1,149	440,526	316,336	394,764
- Capital Outlay	---	---	---	---	---	---	---
Streets & Highways - Maintenance	259,328	108,641	961,484	245,410	524,882	420,025	2,239,730
- Lighting	---	43,121	---	---	15,933	18,462	---
- Construction	414,568	257,581	4,471,001	1,141,901	201,882	1,030,098	85,411
- Other Capital Outlay	3,328	---	63,440	45,168	81,517	76,510	2,765,819
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	37,500	16,254	---	---	69,856	47,001	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	---	55,421	---	---	943,959
- Capital Outlay	---	---	---	1,163	---	---	34,313
Parks & Recreation - Current Expenditures	36,010	109,837	979,592	124,540	65,036	54,082	2,425,455
- Capital Outlay	---	---	127,276	33,733	145,707	---	415,524
Housing & Economic Development - Current Expenditures	50,807	223,101	1,872,646	158,230	51,800	9,854	1,099,305
- Capital Outlay	---	581	---	117,258	---	---	3,005,547
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	23,631	---	---	155,778
- Capital Outlay	---	---	---	---	---	---	161,427
Transit - Current Expenditures	---	---	26,765	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	1,153,360
All Other Unallocated - Current Expenditures	2,487	7,232	447,915	3,745	252,156	---	17,881
- Capital Outlay	---	7,925	---	2,310	25,754	---	---
Capital Outlay for Enterprise Funds	---	15,258	---	---	60,188	---	---
Debt Service - Principal Payments	212,410	850,000	4,160,000	418,468	610,000	485,385	1,678,784
Debt Service - Interest and Fiscal Charges	64,517	137,404	997,155	250,250	433,752	451,770	879,703
<i>Total Current Expenditures</i>	1,422,243	2,395,662	10,347,592	1,279,767	4,443,338	1,712,220	13,104,292
<i>Total Capital Outlay</i>	1,183,765	303,998	5,043,940	1,360,207	889,885	1,112,298	7,126,127
<i>Total Debt Service</i>	276,927	987,404	5,157,155	668,718	1,043,752	937,155	2,558,487
Total Expenditures	2,882,935	3,687,064	20,548,687	3,308,692	6,376,975	3,761,673	22,788,906
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	2,335,000	---	---
Other Financing Uses	---	---	15,863	---	---	---	---
Transfers to Enterprise Funds	---	83,000	---	---	---	---	---
Transfers to Governmental Funds	656,485	534,365	7,026,573	616,685	3,651,244	1,407,244	920,119
Total Expenditures & Other Financing Uses	<u>3,539,420</u>	<u>4,304,429</u>	<u>27,591,123</u>	<u>3,925,377</u>	<u>12,363,219</u>	<u>5,168,917</u>	<u>23,709,025</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>PARK RAPIDS</i>	<i>PERHAM</i>	<i>PINE CITY</i>	<i>PIPESTONE</i>	<i>PLAINVIEW</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>
Class of City	4	4	4	4	4	2	4
Population (2000)	3,338	2,603	3,071	4,406	3,207	66,675	4,037
Taxable Tax Capacity	1,917,497	1,492,622	1,696,628	1,510,634	1,352,846	93,266,878	2,187,607
2000 Net Tax Levy (Collectible in 2001)	632,122	552,509	393,414	901,909	508,805	12,297,000	995,698
Special Assessments Levy (Collectible in 2001)	369,826	151,740	648	49,581	5,238	1,477,188	209,127
REVENUES							
Property Taxes	712,794	640,193	400,639	909,023	500,391	14,109,556	1,025,179
Tax Increments	425,155	317,365	60,391	425,254	83,445	594,693	277,470
Franchise Taxes	18,816	---	13,451	24,231	13,931	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	59,056	---	---	23,300	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	492,601	219,359	18,434	42,834	5,312	2,214,657	285,224
Licenses and Permits	66,444	27,759	102,916	118,006	27,003	2,309,925	124,524
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	900,702	---	350,000	---	384,087	12,647
All Other	40,366	3,991	8,360	---	3,355	2,178,080	37,993
State Grants							
Local Government Aid	513,374	331,017	416,801	981,362	427,626	74,527	467,514
HACA/MHHC (Homestead Credit)	77,644	76,283	116,024	214,104	135,053	1,853,016	182,628
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	3,521	1,543	2,846	3,755	2,295	46,993	5,874
Highways	---	---	---	9,915	---	1,618,427	---
All Other	138,133	3,081,186	43,971	53,455	35,003	5,852,192	87,757
County Grants	3,306	2,602	---	74,277	43,052	---	---
Local Unit Grants	17,060	94,165	---	8,500	10,000	59,424	---
Total Intergovernmental Revenues	793,404	4,491,489	588,002	1,695,368	656,384	12,066,746	794,413
Departmental Fees and Service Charges							
General Government	107,055	76,584	31,467	---	140	1,127,022	7,242
Public Safety	72,026	96,188	135,507	27,521	152,204	170,159	143,066
Streets and Highways	13,042	---	2,802	54,079	7,899	---	9,725
Sanitation (Refuse Collection)	---	---	---	---	3,155	---	1,975
Libraries	---	857	---	---	---	---	405
Parks and Recreation	---	11,230	1,995	257,561	48,873	3,440,228	75,930
Airport	113,984	21,649	---	36,872	---	---	---
Transit	---	---	---	37,225	2,882	---	---
Cemetery	---	900	13,100	26,185	8,072	---	36,816
All Other	863,373	37,943	121,880	812	---	---	52,825
Total Fees and Service Charges	1,169,480	245,351	306,751	440,255	223,225	4,737,409	327,984
Fines and Forfeits	39,132	17,424	9,257	34,792	15,739	671,268	33,633
Interest Earnings	172,103	234,185	137,196	147,074	95,070	4,349,193	150,500
All Other Revenues	28,389	389,753	75,856	177,194	165,732	2,056,516	422,547
Total Revenues	3,977,374	6,582,878	1,712,893	4,037,331	1,786,232	43,109,963	3,441,474
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,311,473	8,853,283	2,569,402	---	---	---	---
Other Long-term Indebtedness	---	---	---	98,944	245,630	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,311,473	8,853,283	2,569,402	98,944	245,630	---	---
Other Financing Sources	---	28,003	---	71,798	---	---	52,500
Transfers from Enterprise Funds	476,893	221,910	656,900	154,500	30,000	900,274	22,500
Transfers from Governmental Funds	32,508	225,780	525,070	275,766	142,000	11,821,150	243,042
Total Revenues & Other Financing Sources	7,798,248	15,911,854	5,464,265	4,638,339	2,203,862	55,831,387	3,759,516

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>PARK RAPIDS</i>	<i>PERHAM</i>	<i>PINE CITY</i>	<i>PIPESTONE</i>	<i>PLAINVIEW</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>
Class of City	4	4	4	4	4	2	4
EXPENDITURES							
General Government - Current Expenditures	464,167	227,243	549,238	394,771	258,676	4,174,675	430,620
- Capital Outlay	3,732	134,313	4,546	23,445	3,800	2,373,665	22,269
Public Safety							
Police & Ambulance - Current Expenditures	467,524	408,007	143,080	378,927	404,522	5,942,273	538,096
- Capital Outlay	147,511	5,232	---	---	433,815	47,794	31,966
Fire - Current Expenditures	105,676	116,081	131,902	122,787	70,179	1,433,466	191,003
- Capital Outlay	131,389	9,170	2,406	---	62,692	37,290	3,405
Other Public Safety - Current Expenditures	52,276	19,629	94,429	---	21,334	102,498	71,076
- Capital Outlay	---	12,717	---	---	11,760	5,647	26,488
Streets & Highways - Maintenance	326,869	168,162	356,758	334,031	199,938	2,837,611	352,024
- Lighting	57,268	44,422	32,278	71,552	25,310	546,611	---
- Construction	775,427	2,150,836	1,947,137	219,189	---	9,138,049	288,237
- Other Capital Outlay	317,196	---	728,648	113,315	---	6,118	124,408
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	11,076
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	62,910	119,913	3,821	56,000	96,456	---	23,910
- Capital Outlay	1,712	---	---	---	31,568	---	---
Parks & Recreation - Current Expenditures	49,735	167,712	81,693	466,778	147,768	3,771,805	113,949
- Capital Outlay	24,231	96,888	---	19,449	12,954	1,410,791	5,661
Housing & Economic Development - Current Expenditures	450,909	226,491	500	101,401	68,476	2,848,706	29,418
- Capital Outlay	---	510,536	---	---	63,890	205,649	104,680
Conservation of Natural Resources - Current Expenditures	13,841	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	133,382	23,772	1,426	94,928	---	---	4,123
- Capital Outlay	69,259	42,085	---	---	---	---	---
Transit - Current Expenditures	14,500	---	9,894	121,943	4,622	2,954,924	---
- Capital Outlay	---	---	---	20,628	---	1,189,463	---
Unallocated Insurance	---	---	---	14,805	---	---	45,260
All Other Unallocated - Current Expenditures	59,070	10,053	25,564	149,893	96,088	233,770	91,803
- Capital Outlay	---	---	---	197,572	---	11,020	---
Capital Outlay for Enterprise Funds	1,248,003	9,142,933	---	---	---	1,626,797	---
Debt Service - Principal Payments	877,329	411,517	72,940	476,001	245,000	760,000	535,000
Debt Service - Interest and Fiscal Charges	512,604	198,671	80,716	420,237	43,824	473,423	258,239
<i>Total Current Expenditures</i>	2,258,127	1,531,485	1,430,583	2,307,816	1,393,369	24,846,339	1,902,358
<i>Total Capital Outlay</i>	2,718,460	12,104,710	2,682,737	593,598	620,479	16,052,283	607,114
<i>Total Debt Service</i>	1,389,933	610,188	153,656	896,238	288,824	1,233,423	793,239
Total Expenditures	6,366,520	14,246,383	4,266,976	3,797,652	2,302,672	42,132,045	3,302,711
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	38,855	---	708,554	25,000
Transfers to Governmental Funds	32,508	225,780	525,070	275,766	142,000	11,821,150	243,042
Total Expenditures & Other Financing Uses	<u>6,399,028</u>	<u>14,472,163</u>	<u>4,792,046</u>	<u>4,112,273</u>	<u>2,444,672</u>	<u>54,661,749</u>	<u>3,570,753</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>
Class of City	3	4	3	3	4	2	3
Population (2000)	16,457	2,842	18,668	16,211	5,461	34,876	14,070
Taxable Tax Capacity	14,493,133	1,126,207	13,647,688	23,956,785	2,264,376	25,013,360	8,775,584
2000 Net Tax Levy (Collectible in 2001)	3,414,385	450,922	3,130,421	8,898,059	1,026,075	5,267,560	1,596,948
Special Assessments Levy (Collectible in 2001)	304,693	58,856	236,372	1,013,747	35,719	344,471	213,155
REVENUES							
Property Taxes	4,706,697	447,571	3,783,094	9,054,081	890,996	6,675,048	2,395,847
Tax Increments	197,971	158,577	3,057,745	1,207,832	89,915	5,010,029	1,628,294
Franchise Taxes	115,386	20,986	---	98,740	43,550	251,297	---
Local Sales Tax	---	88,318	---	---	---	---	---
Hotel/Motel Taxes	---	30,261	---	---	29,220	10,606	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	679,060	55,619	341,618	2,007,607	52,669	276,183	125,650
Licenses and Permits	793,486	28,938	307,815	335,288	87,415	1,375,060	315,866
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	9,318	---	---	271,721	47,254
All Other	---	57,698	72,488	578,036	89,136	1,473,461	25,516
State Grants							
Local Government Aid	38,285	546,141	396,382	25,855	1,046,825	3,756,868	1,831,561
HACA/MHHC (Homestead Credit)	933,805	203,669	529,102	1,196,858	358,080	1,955,826	919,718
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	11,905	2,817	5,568	32,922	29,038	46,842	15,819
Highways	116,979	175,000	90,000	463,472	57,231	3,996,876	19,834
All Other	195,538	689,026	1,784,976	2,053,484	251,944	1,762,709	128,128
County Grants	7,818	---	31,119	60,980	31,432	349,886	---
Local Unit Grants	359,321	---	75,095	---	---	4,699,415	133,919
Total Intergovernmental Revenues	1,663,651	1,674,351	2,994,048	4,411,607	1,863,686	18,313,604	3,121,749
Departmental Fees and Service Charges							
General Government	641,475	42,594	129,725	519,369	6,711	402,591	226,712
Public Safety	139,378	34,680	20,167	1,707,570	73,247	632,305	60,607
Streets and Highways	485,550	---	69,905	354	---	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	28,046	---	---	---
Parks and Recreation	999,708	6,050	164,537	379,608	333,760	279,122	201,471
Airport	---	---	---	24,296	30,352	---	---
Transit	---	---	---	49,498	---	---	---
Cemetery	---	---	---	62,280	---	---	---
All Other	1,771,391	---	11,969	229,882	---	---	540,836
Total Fees and Service Charges	4,037,502	83,324	396,303	3,000,903	444,070	1,314,018	1,029,626
Fines and Forfeits	104,988	26,266	56,055	137,852	42,648	275,020	220,200
Interest Earnings	1,409,564	113,737	1,149,660	656,388	263,733	2,020,306	775,384
All Other Revenues	677,095	20,246	823,631	1,579,159	524,488	1,107,099	181,345
Total Revenues	14,385,400	2,748,194	12,909,969	22,489,457	4,332,390	36,628,270	9,793,961
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,230,000	519,842	4,823,171	---	2,384,910	8,217,373	214,000
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,230,000	519,842	4,823,171	---	2,384,910	8,217,373	214,000
Other Financing Sources	---	13,500	375,000	---	---	---	---
Transfers from Enterprise Funds	577,336	11,544	33,000	780,338	219,923	2,042,550	348,000
Transfers from Governmental Funds	1,552,168	53,431	2,892,942	6,200,871	565,992	11,584,441	132,027
Total Revenues & Other Financing Sources	19,744,904	3,346,511	21,034,082	29,470,666	7,503,215	58,472,634	10,487,988

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>
Class of City	3	4	3	3	4	2	3
EXPENDITURES							
General Government - Current Expenditures	1,617,333	347,401	1,499,642	1,898,347	564,450	1,839,353	965,034
- Capital Outlay	66,983	---	87,221	6,390	12,191	---	---
Public Safety							
Police & Ambulance - Current Expenditures	1,781,205	450,616	1,417,792	4,165,709	694,408	6,045,771	2,442,777
- Capital Outlay	48,165	33,281	99,428	268,722	16,271	80,072	20,081
Fire - Current Expenditures	283,141	42,057	313,455	890,497	112,636	2,233,738	403,174
- Capital Outlay	58,193	7,164	242,198	---	259,358	25,694	11,777
Other Public Safety - Current Expenditures	326,205	13,580	218,547	231,320	305,111	651,313	147,168
- Capital Outlay	---	---	---	---	1,540	---	---
Streets & Highways - Maintenance	1,025,415	234,982	1,373,936	2,548,196	524,986	1,937,516	828,223
- Lighting	94,966	1,102	---	271,050	---	31,964	79,611
- Construction	1,976,807	512,889	2,156,030	2,566,494	294,832	16,929,046	1,291,092
- Other Capital Outlay	255,299	---	357,146	174,310	681	---	89,566
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	63,053	16,774	83,418	---
- Capital Outlay	---	---	123,412	749,105	---	---	---
Health - Current Expenditures	---	---	---	---	---	159,005	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	58,643	---	---	779,104	220,267	---	11,066
- Capital Outlay	---	---	---	19,398	63,936	---	---
Parks & Recreation - Current Expenditures	1,218,075	56,774	476,040	1,339,745	978,099	2,668,928	1,336,189
- Capital Outlay	893,774	2,434,495	67,133	217,987	319,149	344,789	---
Housing & Economic Development - Current Expenditures	35,630	175,164	635,160	1,884,080	197,014	5,949,453	1,713,315
- Capital Outlay	316,934	5,575	2,364,067	---	---	2,401,045	---
Conservation of Natural Resources - Current Expenditures	---	---	4,943	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	98,406	80,811	---	---
- Capital Outlay	---	---	---	395,232	61,739	---	---
Transit - Current Expenditures	379,950	---	---	309,999	---	---	---
- Capital Outlay	---	---	---	100,551	---	---	---
Unallocated Insurance	---	114,621	---	---	---	---	---
All Other Unallocated - Current Expenditures	13,092	---	353,721	284,662	50,041	---	---
- Capital Outlay	181,079	---	63,933	22,122	---	---	---
Capital Outlay for Enterprise Funds	779,332	---	886,214	1,605,257	---	---	---
Debt Service - Principal Payments	5,340,000	80,000	481,000	1,332,761	141,263	2,955,000	540,000
Debt Service - Interest and Fiscal Charges	1,422,154	169,656	725,402	927,295	132,904	703,608	362,197
<i>Total Current Expenditures</i>	6,833,655	1,436,297	6,293,236	14,764,168	3,744,597	21,600,459	7,926,557
<i>Total Capital Outlay</i>	4,576,566	2,993,404	6,446,782	6,125,568	1,029,697	19,780,646	1,412,516
<i>Total Debt Service</i>	6,762,154	249,656	1,206,402	2,260,056	274,167	3,658,608	902,197
Total Expenditures	18,172,375	4,679,357	13,946,420	23,149,792	5,048,461	45,039,713	10,241,270
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	690,947	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	226,500	24,307	125,000	1,957,009
Transfers to Governmental Funds	1,552,168	53,431	2,892,942	6,200,871	565,992	11,584,441	132,027
Total Expenditures & Other Financing Uses	<u>19,724,543</u>	<u>5,423,735</u>	<u>16,839,362</u>	<u>29,577,163</u>	<u>5,638,760</u>	<u>56,749,154</u>	<u>12,330,306</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROGERS</i>	<i>ROSEAU</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	4	4	4	3	2	4
Population (2000)	89,325	3,655	4,330	2,754	15,270	33,949	10,333
Taxable Tax Capacity	64,293,994	1,654,962	3,782,928	1,283,805	14,047,199	37,143,780	5,945,199
2000 Net Tax Levy (Collectible in 2001)	18,970,985	658,783	1,084,148	755,584	4,565,404	6,231,179	1,311,617
Special Assessments Levy (Collectible in 2001)	587,851	181,061	750,664	337,986	766,434	923,921	1,101,812
REVENUES							
Property Taxes	18,897,696	726,533	1,146,157	795,955	5,135,867	6,976,784	1,322,691
Tax Increments	4,299,961	238,026	2,621,117	---	196,018	8,656,204	92,094
Franchise Taxes	942,857	---	33,525	---	119,188	242,292	66,458
Local Sales Tax	8,213,568	---	---	---	---	---	---
Hotel/Motel Taxes	1,943,397	---	---	34,352	---	---	17,509
Gravel and Gambling Taxes	---	---	---	---	9,222	23,623	---
Special Assessments	2,972,179	687,419	2,649,252	336,961	1,635,841	1,121,568	3,656,824
Licenses and Permits	2,779,127	65,326	697,304	27,173	790,396	1,767,291	350,893
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	628,473	---	---	233,044	---	---	42,614
All Other	2,209,379	---	75,000	50,792	1,099	1,137,285	---
State Grants							
Local Government Aid	7,067,521	285,381	---	328,872	394,496	124,946	316,244
HACA/MHHC (Homestead Credit)	4,351,820	145,927	---	140,650	600,767	1,783,384	301,576
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	155,986	1,364	1,537	4,820	12,889	24,435	2,402
Highways	1,347,635	---	---	102,421	152,138	2,236,001	801,514
All Other	4,108,985	468,411	246,453	135,071	101,028	518,165	96,277
County Grants	1,181,735	11,954	14,590	---	12,059	59,770	8,947
Local Unit Grants	6,144	---	---	---	40,045	38,081	---
Total Intergovernmental Revenues	21,057,678	913,037	337,580	995,670	1,314,521	5,922,067	1,569,574
Departmental Fees and Service Charges							
General Government	90,482	52,999	6,023	795	609,503	1,145,997	21,686
Public Safety	1,347,864	---	134,489	31,925	87,113	---	128,453
Streets and Highways	213,113	---	---	---	---	---	---
Sanitation (Refuse Collection)	---	---	45,740	---	---	---	---
Libraries	154,385	---	---	7,375	---	---	---
Parks and Recreation	4,661,489	96,063	248,311	115,568	599,490	1,407,958	---
Airport	1,995,410	---	---	13,246	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	1,446,919	33,418	4,086	289,568	469,218
Total Fees and Service Charges	8,462,743	149,062	1,881,482	202,327	1,300,192	2,843,523	619,357
Fines and Forfeits	476,688	2,346	63,919	14,586	88,524	203,164	55,362
Interest Earnings	6,989,226	188,729	239,780	48,088	1,984,042	2,462,733	911,145
All Other Revenues	11,431,695	330,159	618,698	152,711	2,982,023	859,681	390,769
Total Revenues	88,466,815	3,300,637	10,288,814	2,607,823	15,555,834	31,078,930	9,052,676
Other Financing Sources							
Borrowing							
Bonded Indebtedness	758,673	1,151,970	4,961,141	500,000	4,937,134	---	13,571,599
Other Long-term Indebtedness	210,049	---	485,393	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	968,722	1,151,970	5,446,534	500,000	4,937,134	---	13,571,599
Other Financing Sources	---	---	---	---	3,058	33,664	---
Transfers from Enterprise Funds	837,123	---	---	200,000	2,684,958	---	40,629
Transfers from Governmental Funds	5,430,327	401,626	3,442,183	123,594	1,137,063	9,993,648	460,578
Total Revenues & Other Financing Sources	95,702,987	4,854,233	19,177,531	3,431,417	24,318,047	41,106,242	23,125,482

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROGERS</i>	<i>ROSEAU</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	4	4	4	3	2	4
EXPENDITURES							
General Government - Current Expenditures	4,482,840	356,622	661,862	344,975	1,566,143	2,918,937	522,325
- Capital Outlay	1,082,813	---	10,531	7,504	2,766,308	282,286	2,177,879
Public Safety							
Police & Ambulance - Current Expenditures	11,594,766	175,422	348,921	326,493	1,509,975	3,990,225	967,502
- Capital Outlay	118,697	---	42,501	2,243	23,498	228,962	16,474
Fire - Current Expenditures	8,507,910	108,475	154,404	80,060	171,169	1,255,644	194,026
- Capital Outlay	49,191	---	63,159	51,585	413,033	166,907	17,474
Other Public Safety - Current Expenditures	2,155,099	3,550	447,676	41,163	---	---	224,518
- Capital Outlay	457,259	---	17,789	55,344	---	---	15,800
Streets & Highways - Maintenance	7,682,590	169,926	269,651	207,242	1,071,425	1,499,254	814,362
- Lighting	764,554	37,035	44,502	12,829	---	155,878	92,338
- Construction	6,618,421	876,202	8,575	786,454	3,357,024	3,706,094	6,543,916
- Other Capital Outlay	39,877	1,982	136,172	21,723	467,685	291,343	8,343
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	27,927	54,722	23,101	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	3,659,444	30,612	---	46,844	---	---	---
- Capital Outlay	700,335	1,993	---	211	---	---	---
Parks & Recreation - Current Expenditures	9,324,056	107,372	245,069	188,512	1,091,145	2,919,061	133,003
- Capital Outlay	13,492,354	58,914	436,690	197,553	386,756	1,376,927	50,377
Housing & Economic Development - Current Expenditures	813,489	41,390	---	75,396	328,329	2,520,962	55,498
- Capital Outlay	2,648,158	666,400	5,152,928	206,757	2,897,153	64,626	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	2,015,307	---	---	27,854	---	---	---
- Capital Outlay	4,495,903	---	---	66,468	---	---	---
Transit - Current Expenditures	1,828,335	---	---	---	---	---	---
- Capital Outlay	464,490	---	---	---	---	---	---
Unallocated Insurance	---	---	---	30,303	---	---	---
All Other Unallocated - Current Expenditures	453,046	---	4,320	170,577	---	---	506,162
- Capital Outlay	253,040	---	---	66,556	---	---	302,701
Capital Outlay for Enterprise Funds	8,569,769	263,607	517,508	---	---	---	5,819,106
Debt Service - Principal Payments	1,011,005	825,000	2,412,708	446,000	2,872,339	10,990,000	2,455,000
Debt Service - Interest and Fiscal Charges	2,079,614	388,517	1,128,352	288,286	1,638,566	1,834,880	1,197,419
<i>Total Current Expenditures</i>	53,281,436	1,058,331	2,231,127	1,575,349	5,738,186	15,259,961	3,509,734
<i>Total Capital Outlay</i>	38,990,307	1,869,098	6,385,853	1,462,398	10,311,457	6,117,145	14,952,070
<i>Total Debt Service</i>	3,090,619	1,213,517	3,541,060	734,286	4,510,905	12,824,880	3,652,419
Total Expenditures	95,362,362	4,140,946	12,158,040	3,772,033	20,560,548	34,201,986	22,114,223
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	2,180,000	---	---	8,045,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	2,171,311	---	---
Transfers to Governmental Funds	5,430,327	401,626	3,442,183	123,594	1,137,063	9,993,648	460,578
Total Expenditures & Other Financing Uses	<u>100,792,689</u>	<u>4,542,572</u>	<u>17,780,223</u>	<u>3,895,627</u>	<u>23,868,922</u>	<u>52,240,634</u>	<u>22,574,801</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	3	2	2	2	4	4
Population (2000)	3,937	10,826	22,622	22,192	26,374	7,540	3,513
Taxable Tax Capacity	1,477,956	4,425,568	17,578,168	22,124,798	24,546,900	11,517,551	1,277,643
2000 Net Tax Levy (Collectible in 2001)	809,314	1,239,823	4,155,920	3,697,248	4,051,700	2,130,384	503,864
Special Assessments Levy (Collectible in 2001)	191,753	654,549	1,392,061	983,945	565,337	138,729	126,955
REVENUES							
Property Taxes	866,070	1,253,926	4,266,268	4,396,427	4,703,931	2,206,525	478,069
Tax Increments	432,379	1,879,870	1,526,902	1,498,695	1,545,134	---	34,405
Franchise Taxes	---	31,251	164,953	---	196,335	---	200,840
Local Sales Tax	---	71,643	---	---	---	---	---
Hotel/Motel Taxes	---	(646)	---	163,320	7,679	---	14,931
Gravel and Gambling Taxes	---	---	12,964	11,277	7,328	---	---
Special Assessments	475,059	2,680,459	3,144,411	2,380,186	290,433	52,485	336,748
Licenses and Permits	166,916	518,281	866,418	2,419,102	516,568	349,515	66,871
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	78,310	264,842	284,000	---	---
All Other	---	25,000	---	17,158	2,351	---	---
State Grants							
Local Government Aid	872,311	1,222,282	69,944	242,026	29,180	8,412	912,075
HACA/MHHC (Homestead Credit)	157,386	348,582	600,704	535,418	1,015,683	427,003	152,870
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	26,101	5,978	18,306	18,170	20,122	4,751	13,908
Highways	31,841	15,255	384,761	149,762	721,378	2,606,774	---
All Other	4,554	241,249	187,757	310,103	14,689	57,103	39,558
County Grants	5,400	12,732	1,306,022	90,400	62,086	---	22,302
Local Unit Grants	62,805	---	18,358	---	35,719	---	---
Total Intergovernmental Revenues	1,160,398	1,871,078	2,664,162	1,627,879	2,185,208	3,104,043	1,140,713
Departmental Fees and Service Charges							
General Government	---	48,214	2,215,586	921,731	479,895	25,257	9,533
Public Safety	322,586	60,715	8,803	158,623	---	---	13,264
Streets and Highways	---	---	6,086	725,590	323,262	---	10,725
Sanitation (Refuse Collection)	---	---	---	---	272,483	---	182,074
Libraries	---	---	---	---	---	---	---
Parks and Recreation	74,899	118,222	434,583	---	2,206,428	25,965	32,875
Airport	12,525	---	---	---	---	---	11,080
Transit	13,418	---	---	27,322	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	94,812	30,000	245,707	---	144,560	---	---
Total Fees and Service Charges	518,240	257,151	2,910,765	1,833,266	3,426,628	51,222	259,551
Fines and Forfeits	21,154	70,327	169,379	230,085	59,266	61,243	16,667
Interest Earnings	44,831	404,921	742,464	1,270,382	792,567	225,500	209,191
All Other Revenues	97,355	434,359	289,369	115,969	642,116	62,236	98,312
Total Revenues	3,782,402	9,472,620	16,758,055	15,946,588	14,373,193	6,112,769	2,856,298
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,282,747	---	13,970,419	---	629,856	---	2,965,068
Other Long-term Indebtedness	65,000	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,347,747	---	13,970,419	---	629,856	---	2,965,068
Other Financing Sources	82,500	35,000	65,048	98,003	75,700	---	---
Transfers from Enterprise Funds	---	504,570	331,000	1,238,295	160,000	25,000	130,000
Transfers from Governmental Funds	613,554	2,014,234	608,155	480,700	3,197,933	529,000	219,750
Total Revenues & Other Financing Sources	5,826,203	12,026,424	31,732,677	17,763,586	18,436,682	6,666,769	6,171,116

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	3	2	2	2	4	4
EXPENDITURES							
General Government - Current Expenditures	440,374	905,571	1,562,213	2,290,607	1,462,890	989,502	401,878
- Capital Outlay	3,081	9,986	39,614	17,478	126,144	45,810	9,441
Public Safety							
Police & Ambulance - Current Expenditures	613,985	919,713	2,142,728	2,405,905	1,155,079	549,138	322,494
- Capital Outlay	90,524	17,039	55,334	16,043	---	---	28,786
Fire - Current Expenditures	210,030	232,367	579,668	749,193	425,672	248,398	63,404
- Capital Outlay	25,606	314,500	33,265	17,868	351,035	---	3,291
Other Public Safety - Current Expenditures	296	17,221	400,974	521,856	260,924	95,534	1,025
- Capital Outlay	---	13,644	1,065	---	---	---	15,506
Streets & Highways - Maintenance	355,609	891,479	1,677,422	1,554,774	885,585	426,586	225,926
- Lighting	34,740	80,825	184,542	64,490	151,053	38,794	28,646
- Construction	1,087,069	2,157,214	3,805,743	2,095,157	1,422,173	1,996,420	2,475,896
- Other Capital Outlay	35,364	217,069	37,631	6,000	---	---	2,922
Sanitation - Refuse Collection & Disposal	2,423	7,929	---	---	---	7,458	2,307
- Other Sanitation	---	---	---	---	344,833	---	102,323
- Capital Outlay	---	13,233	---	---	---	---	28,813
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	53,418	---	65,476	17,006	---	---	88,919
- Capital Outlay	11,474	---	---	---	---	---	9,154
Parks & Recreation - Current Expenditures	205,729	374,898	940,458	664,340	3,540,196	140,393	214,139
- Capital Outlay	82,010	140,422	2,045,547	1,405,559	1,380,463	108,077	60,027
Housing & Economic Development - Current Expenditures	299,894	794,741	419,233	445,641	1,567,069	---	88,215
- Capital Outlay	37,999	2,644	7,178,774	895,630	---	---	---
Conservation of Natural Resources - Current Expenditures	---	---	108,840	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	19,520	---	---	---	---	---	13,231
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	31,254	---	---	380,679	---	---	---
- Capital Outlay	811	---	---	14,000	---	---	---
Unallocated Insurance	66,453	---	---	---	38,739	---	---
All Other Unallocated - Current Expenditures	29,897	25,967	424,750	103,681	41,344	---	280,285
- Capital Outlay	---	---	---	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	126,908	---	---	---	---
Debt Service - Principal Payments	449,620	2,926,167	4,970,000	3,265,000	1,851,638	148,358	185,000
Debt Service - Interest and Fiscal Charges	405,921	896,751	3,084,162	770,152	811,829	40,855	90,218
<i>Total Current Expenditures</i>	2,363,622	4,250,711	8,506,304	9,198,172	9,873,384	2,495,803	1,832,792
<i>Total Capital Outlay</i>	1,373,938	2,885,751	13,323,881	4,467,735	3,279,815	2,150,307	2,633,836
<i>Total Debt Service</i>	855,541	3,822,918	8,054,162	4,035,152	2,663,467	189,213	275,218
Total Expenditures	4,593,101	10,959,380	29,884,347	17,701,059	15,816,666	4,835,323	4,741,846
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	5,345,000	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	5,000	3,788,040	---	10,000	---
Transfers to Governmental Funds	613,554	2,014,234	608,155	480,700	3,197,933	529,000	219,750
Total Expenditures & Other Financing Uses	<u>5,206,655</u>	<u>12,973,614</u>	<u>35,842,502</u>	<u>21,969,799</u>	<u>19,014,599</u>	<u>5,374,323</u>	<u>4,961,596</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>SPRING VALLEY</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>
Class of City	2	4	4	4	4	3	4
Population (2000)	20,174	6,777	2,546	3,124	5,500	15,589	8,012
Taxable Tax Capacity	13,580,794	5,348,739	867,579	753,071	1,933,164	13,232,872	6,711,064
2000 Net Tax Levy (Collectible in 2001)	2,918,008	1,425,169	629,369	513,519	593,134	4,051,167	1,712,511
Special Assessments Levy (Collectible in 2001)	920,868	216,140	73,359	125,475	99,097	847,534	52,425
REVENUES							
Property Taxes	3,823,011	1,892,379	667,456	464,012	609,438	4,686,393	2,035,517
Tax Increments	1,758,870	211,597	---	17,104	345,354	1,901,199	1,124,051
Franchise Taxes	608,180	---	15,362	108,435	22,700	---	57,186
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	4,680	---	---	---	---	1,749	---
Special Assessments	1,422,971	433,801	73,553	158,142	720,445	866,049	231,670
Licenses and Permits	477,205	115,442	27,949	7,532	15,980	652,644	128,593
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	203,605	---	---	---	---
All Other	---	---	13,847	---	---	372,957	20,078
State Grants							
Local Government Aid	2,866,557	264,303	636,045	791,279	679,788	1,109,465	147,079
HACA/MHHC (Homestead Credit)	1,210,184	206,659	217,528	126,303	157,889	1,026,284	356,337
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	15,414	5,775	2,987	4,263	1,960	15,874	7,197
Highways	445,711	44,504	---	---	163,329	115,687	121,083
All Other	634,318	97,579	12,034	48,771	74,481	533,481	1,383,261
County Grants	660,397	24,299	40,958	---	145,127	75,943	31,084
Local Unit Grants	27,050	---	---	---	---	24,228	14,233
Total Intergovernmental Revenues	5,859,631	643,119	1,127,004	970,616	1,222,574	3,273,919	2,080,352
Departmental Fees and Service Charges							
General Government	310,810	47,203	---	39,084	---	124,356	62,743
Public Safety	120,767	44,463	195,208	63,999	108,920	222,372	624,232
Streets and Highways	3,653	---	---	2,229	15,872	---	198,615
Sanitation (Refuse Collection)	8,400	43,166	---	---	---	---	3,634
Libraries	---	---	1,620	---	2,447	3,798	---
Parks and Recreation	963,187	120,204	38,131	11,537	50,967	1,145,270	148,290
Airport	730,181	---	---	19,274	---	---	---
Transit	---	---	---	---	12,139	---	---
Cemetery	---	---	---	---	---	---	---
All Other	162,934	41,700	---	49,221	---	1,294,473	3,987
Total Fees and Service Charges	2,299,932	296,736	234,959	185,344	190,345	2,790,269	1,041,501
Fines and Forfeits	102,417	114,969	11,657	26,432	2,997	135,800	103,893
Interest Earnings	695,806	290,355	100,329	203,857	214,942	767,583	293,022
All Other Revenues	833,787	180,409	915,152	20,990	497,855	285,410	443,249
Total Revenues	17,886,490	4,178,807	3,173,421	2,162,464	3,842,630	15,361,015	7,539,034
Other Financing Sources							
Borrowing							
Bonded Indebtedness	851,400	---	721,747	---	---	---	1,771,043
Other Long-term Indebtedness	---	---	---	---	260,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	851,400	---	721,747	---	260,000	---	1,771,043
Other Financing Sources	---	---	---	---	---	115,834	---
Transfers from Enterprise Funds	---	150,000	103,492	---	603	---	1,500,525
Transfers from Governmental Funds	2,814,132	98,304	300,519	45,576	351,337	4,726,733	2,018,984
Total Revenues & Other Financing Sources	21,552,022	4,427,111	4,299,179	2,208,040	4,454,570	20,203,582	12,829,586

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>SPRING VALLEY</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>
Class of City	2	4	4	4	4	3	4
EXPENDITURES							
General Government - Current Expenditures	1,336,701	605,344	176,045	282,911	250,048	1,287,492	627,440
- Capital Outlay	95,562	16,464	9,401	---	30,082	432,459	36,600
Public Safety							
Police & Ambulance - Current Expenditures	2,669,087	959,121	362,298	346,298	270,190	1,791,425	1,549,995
- Capital Outlay	69,024	69,409	7,558	35,946	---	96,583	181,938
Fire - Current Expenditures	1,973,799	109,273	84,410	74,555	169,361	910,125	514,121
- Capital Outlay	7,241	---	242	11,320	321,372	8,910	186,488
Other Public Safety - Current Expenditures	188,051	80,147	21,214	---	408	834,051	117,099
- Capital Outlay	4,835	4,761	---	---	---	32,315	---
Streets & Highways - Maintenance	1,441,960	146,996	225,959	162,703	235,594	1,307,870	428,262
- Lighting	150,643	36,684	33,600	68,480	100,016	227,850	45,590
- Construction	2,088,733	1,504,979	625,222	39,581	485,881	1,404,399	3,325,005
- Other Capital Outlay	53,815	65,676	28,038	138,034	95,957	1,897,320	95,157
Sanitation - Refuse Collection & Disposal	---	---	---	---	3,558	4,128	---
- Other Sanitation	50,872	70,743	---	---	---	62,646	74,449
- Capital Outlay	---	2,696	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	508,558	---	125,730	27,924	140,487	791,140	---
- Capital Outlay	17,353	---	951,367	---	89,785	60,096	---
Parks & Recreation - Current Expenditures	1,680,646	511,594	160,310	46,376	178,205	1,429,614	294,209
- Capital Outlay	414,755	93,875	122,149	4,402	52,803	90,871	551,912
Housing & Economic Development - Current Expenditures	6,000	185,205	330,151	79,540	18,343	314,263	549,827
- Capital Outlay	172,790	---	156,376	5,345	84,079	---	841,954
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	705,524	---	---	11,903	---	---	---
- Capital Outlay	158,484	---	---	16,900	---	---	---
Transit - Current Expenditures	---	---	---	---	58,974	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	34,357	---	---	---	204,250	---
All Other Unallocated - Current Expenditures	---	13,737	46,927	---	3,113	73,985	17,492
- Capital Outlay	---	---	---	36,122	948	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,750,000	602,815	325,000	316,214	732,631	6,353,335	480,000
Debt Service - Interest and Fiscal Charges	869,019	323,103	202,323	168,703	365,035	1,541,478	540,850
<i>Total Current Expenditures</i>	10,711,841	2,753,201	1,566,644	1,100,690	1,428,297	9,238,839	4,218,484
<i>Total Capital Outlay</i>	3,082,592	1,757,860	1,900,353	287,650	1,160,907	4,022,953	5,219,054
<i>Total Debt Service</i>	2,619,019	925,918	527,323	484,917	1,097,666	7,894,813	1,020,850
Total Expenditures	16,413,452	5,436,979	3,994,320	1,873,257	3,686,870	21,156,605	10,458,388
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	10,520	---	---	---	---
Transfers to Enterprise Funds	---	12,000	40,000	---	---	---	---
Transfers to Governmental Funds	2,814,132	98,304	300,519	45,576	351,337	4,726,733	2,018,984
Total Expenditures & Other Financing Uses	<u>19,227,584</u>	<u>5,547,283</u>	<u>4,345,359</u>	<u>1,918,833</u>	<u>4,038,207</u>	<u>25,883,338</u>	<u>12,477,372</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>ST. AUGUSTA</i>	<i>ST. CHARLES</i>	<i>ST. CLOUD</i>	<i>ST. FRANCIS</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>
Class of City	4	4	2	4	4	4	2
Population (2000)	2,637	3,351	60,269	5,330	4,701	4,912	44,576
Taxable Tax Capacity	1,371,267	1,266,161	35,875,710	3,284,816	1,439,580	1,417,637	49,566,101
2000 Net Tax Levy (Collectible in 2001)	262,050	394,523	13,073,451	765,200	581,144	662,291	9,369,908
Special Assessments Levy (Collectible in 2001)	---	11,257	3,398,746	7,234	20,786	224,397	885,754
REVENUES							
Property Taxes	261,777	407,607	13,378,553	996,359	578,085	656,403	10,196,222
Tax Increments	---	60,988	3,377,340	---	---	1,716	5,362,580
Franchise Taxes	---	18,724	2,509,410	11,470	25,121	---	279,020
Local Sales Tax	---	---	1,019,857	---	---	---	---
Hotel/Motel Taxes	---	---	962,423	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	---	11,317	9,672,547	29,835	62,202	923,880	611,976
Licenses and Permits	80,117	27,303	1,698,902	234,215	35,350	90,366	2,011,051
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	296,334	13,347	116,748	---	117,652
All Other	---	24,191	9,597,740	12,500	---	21,425	13,663
State Grants							
Local Government Aid	104,394	403,229	7,307,290	289,915	925,003	531,754	1,950,494
HACA/MHHC (Homestead Credit)	100,171	152,036	2,996,409	110,882	150,476	62,113	2,898,261
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	222	2,412	66,212	1,971	3,510	1,541	45,205
Highways	---	---	224,098	---	---	---	494,667
All Other	---	27,243	2,615,663	35,777	75,484	58,042	2,087,977
County Grants	6,478	31,025	132,521	4,176	1,169	7,191	500,000
Local Unit Grants	16,748	---	289,363	206,400	---	62,144	3,624,105
Total Intergovernmental Revenues	228,013	640,136	23,525,630	674,968	1,272,390	744,210	11,732,024
Departmental Fees and Service Charges							
General Government	2,705	---	699,711	115,464	---	10,144	645,647
Public Safety	2,400	150,642	88,465	153,485	128,498	143,411	123,945
Streets and Highways	---	7,929	1,581,864	---	---	---	247,384
Sanitation (Refuse Collection)	1,953	100,967	2,783	18,737	---	---	---
Libraries	---	2,351	---	---	---	---	---
Parks and Recreation	3,255	102,919	605,006	238,721	60,108	36,844	1,685,113
Airport	---	---	294,932	---	32,013	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	1,034	---	1,535,421	21,600	117,018	---
Total Fees and Service Charges	10,313	365,842	3,272,761	2,061,828	242,219	307,417	2,702,089
Fines and Forfeits	4,045	11,572	1,057,315	40,542	25,993	80,512	296,336
Interest Earnings	28,460	75,236	3,288,370	227,125	103,184	224,371	3,361,612
All Other Revenues	5,258	317,497	3,281,966	24,262	200,281	132,336	6,297,257
Total Revenues	617,983	1,936,222	67,045,074	4,300,604	2,544,825	3,161,211	42,850,167
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	17,482,496	---	261,157	1,436,398	7,549,806
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	17,482,496	---	261,157	1,436,398	7,549,806
Other Financing Sources	---	---	3,074,180	---	44,139	---	---
Transfers from Enterprise Funds	---	101,291	140,000	11,500	526,440	297,000	904,850
Transfers from Governmental Funds	---	46,450	9,972,053	241,598	593,384	---	20,016,214
Total Revenues & Other Financing Sources	617,983	2,083,963	97,713,803	4,553,702	3,969,945	4,894,609	71,321,037

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>ST. AUGUSTA</i>	<i>ST. CHARLES</i>	<i>ST. CLOUD</i>	<i>ST. FRANCIS</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>
Class of City	4	4	2	4	4	4	2
EXPENDITURES							
General Government - Current Expenditures	220,927	182,175	6,021,886	312,645	259,050	278,238	4,946,186
- Capital Outlay	4,519	---	345,032	10,153	479	105,330	150,474
Public Safety							
Police & Ambulance - Current Expenditures	---	294,987	9,086,032	593,949	557,280	457,430	5,268,739
- Capital Outlay	---	40,369	253,440	42,858	---	29,099	---
Fire - Current Expenditures	87,050	115,880	4,604,701	111,343	115,537	181,701	2,175,876
- Capital Outlay	---	8,000	351,320	46,767	64,625	14,125	---
Other Public Safety - Current Expenditures	56,600	---	1,304,885	100,176	61,225	38,833	1,211,128
- Capital Outlay	871	---	33,108	---	---	---	---
Streets & Highways - Maintenance	94,271	156,921	4,759,780	187,019	517,878	238,858	3,410,208
- Lighting	752	---	523,724	24,182	62,085	24,906	---
- Construction	---	64,183	10,402,548	---	149,660	527,388	889,748
- Other Capital Outlay	39,508	64,183	238,466	---	161,932	81,754	---
Sanitation - Refuse Collection & Disposal	3,670	91,198	---	---	---	---	---
- Other Sanitation	---	9,542	---	45,020	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	77,914	172,052	---	6,964	---	---
- Capital Outlay	---	26,821	2,600	---	---	---	---
Parks & Recreation - Current Expenditures	3,662	263,561	3,886,174	136,489	200,420	104,068	4,328,737
- Capital Outlay	71,607	129,315	1,196,693	58,941	54,115	44,094	976,231
Housing & Economic Development - Current Expenditures	---	82,634	1,867,756	213,726	165,637	48,626	5,386,387
- Capital Outlay	---	2,947	397,184	---	---	240	12,252,029
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	547,295	---	53,227	---	---
- Capital Outlay	---	---	11,965,885	---	158,302	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	6,866	---	---	9,384	462	---	---
All Other Unallocated - Current Expenditures	593	---	738,324	518,464	14,921	222	---
- Capital Outlay	---	47,928	---	---	6,124	---	---
Capital Outlay for Enterprise Funds	---	---	11,482,788	2,386,626	---	1,109,565	---
Debt Service - Principal Payments	---	104,000	10,392,563	243,605	431,658	386,657	14,735,000
Debt Service - Interest and Fiscal Charges	---	60,956	3,379,087	292,657	85,540	342,492	1,925,504
<i>Total Current Expenditures</i>	474,391	1,274,812	33,512,609	2,252,397	2,014,686	1,372,882	26,727,261
<i>Total Capital Outlay</i>	116,505	383,746	36,669,064	2,545,345	595,237	1,911,595	14,268,482
<i>Total Debt Service</i>	---	164,956	13,771,650	536,262	517,198	729,149	16,660,504
Total Expenditures	590,896	1,823,514	83,953,323	5,334,004	3,127,121	4,013,626	57,656,247
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	3,109,768	---	---	---	---
Transfers to Enterprise Funds	---	---	587,191	---	22,355	---	---
Transfers to Governmental Funds	---	46,450	9,972,053	241,598	593,384	---	20,016,214
Total Expenditures & Other Financing Uses	<u>590,896</u>	<u>1,869,964</u>	<u>97,622,335</u>	<u>5,575,602</u>	<u>3,742,860</u>	<u>4,013,626</u>	<u>77,672,461</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>	<i>ST. PAUL PARK</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>
Class of City	4	1	4	4	4	4	3
Population (2000)	10,264	287,260	5,081	9,759	8,412	3,631	13,151
Taxable Tax Capacity	6,892,399	189,532,807	2,900,844	3,438,008	2,748,008	1,227,666	12,424,443
2000 Net Tax Levy (Collectible in 2001)	1,895,550	48,277,010	423,987	971,530	1,384,612	726,640	1,666,362
Special Assessments Levy (Collectible in 2001)	806,704	21,553,906	54,421	125,737	286,055	3,445	355,118
REVENUES							
Property Taxes	2,116,165	62,987,913	608,466	976,675	1,391,611	492,801	1,917,602
Tax Increments	355,928	18,862,952	369,167	304,690	---	139,886	2,012,910
Franchise Taxes	20,128	19,414,538	---	61,405	93,546	27,820	32,677
Local Sales Tax	---	13,434,109	---	---	---	176,004	---
Hotel/Motel Taxes	---	2,712,042	---	---	---	17,089	---
Gravel and Gambling Taxes	---	365,892	1,154	---	---	---	---
Special Assessments	1,682,319	16,448,973	85,904	455,407	599,043	3,911	616,347
Licenses and Permits	840,676	8,133,614	122,817	175,087	106,401	52,682	407,519
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	6,363,193	---	261,969	---	---	---
All Other	3,205	7,642,136	35,348	12,889	69,067	---	---
State Grants							
Local Government Aid	199,793	50,924,341	510,341	1,453,887	1,457,058	1,054,150	---
HACA/MHHC (Homestead Credit)	212,584	20,814,829	215,777	447,354	525,503	260,203	338,368
Taconite Relief and Aids	---	---	---	---	---	120,603	---
PERA Aid	1,233	595,472	2,568	8,636	21,318	13,245	5,015
Highways	85,584	8,777,566	102,720	18,195	394,821	---	340,923
All Other	44,065	25,232,640	66,037	1,232,474	559,386	536,664	45,054
County Grants	---	1,465,286	---	---	294,355	84,982	100
Local Unit Grants	268,581	2,867,818	---	264	249,774	7,052	---
Total Intergovernmental Revenues	815,045	124,683,281	932,791	3,435,668	3,571,282	2,076,899	729,460
Departmental Fees and Service Charges							
General Government	338,885	4,601,857	---	62,799	35,387	---	6,674
Public Safety	---	11,145,546	52,540	97,699	81,205	71,782	26,055
Streets and Highways	33,533	3,570,407	---	41,793	101,026	2,820	20,462
Sanitation (Refuse Collection)	15,658	---	8,979	---	---	---	---
Libraries	---	22,318	---	---	8,025	---	---
Parks and Recreation	514,562	1,275,088	---	99,354	246,845	552,005	122,145
Airport	---	---	---	---	---	45,270	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	36,205	34,813	---
All Other	764,723	15,915,856	50,476	---	140,353	5,818	1,103,556
Total Fees and Service Charges	1,667,361	36,531,072	111,995	301,645	649,046	712,508	1,278,892
Fines and Forfeits	---	3,629,399	45,881	90,479	173,947	15,895	30,781
Interest Earnings	505,720	18,751,396	98,444	302,223	203,981	99,804	1,748,331
All Other Revenues	143,280	22,485,206	159,163	751,054	192,583	124,054	425,454
Total Revenues	8,146,622	348,440,387	2,535,782	6,854,333	6,981,440	3,939,353	9,199,973
Other Financing Sources							
Borrowing							
Bonded Indebtedness	4,283,547	42,203,972	---	---	2,762,437	---	---
Other Long-term Indebtedness	---	1,912,864	---	165,000	---	202,793	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	4,283,547	44,116,836	---	165,000	2,762,437	202,793	---
Other Financing Sources							
Transfers from Enterprise Funds	2,190,000	11,070,286	---	759,154	839,854	166,289	181,615
Transfers from Governmental Funds	1,874,467	105,813,762	20,000	454,488	---	380,869	88,000
Total Revenues & Other Financing Sources	16,494,636	509,441,271	2,555,782	8,232,975	10,583,731	4,689,304	9,469,588

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>	<i>ST. PAUL PARK</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>
Class of City	4	1	4	4	4	4	3
EXPENDITURES							
General Government - Current Expenditures	906,665	39,026,794	414,516	471,812	600,913	377,045	1,454,582
- Capital Outlay	---	2,271,379	9,232	3,733	1,136	---	1,533,668
Public Safety							
Police & Ambulance - Current Expenditures	351,172	58,625,906	591,018	1,140,116	1,218,441	512,660	616,396
- Capital Outlay	---	1,556,021	33,148	50,566	28,715	32,287	75,000
Fire - Current Expenditures	333,151	36,253,372	110,137	192,162	450,580	89,504	595,195
- Capital Outlay	238,242	906,769	12,599	3,308	15,532	207,290	---
Other Public Safety - Current Expenditures	22,580	8,973,552	12,862	212,712	69,711	12,716	1,866
- Capital Outlay	---	35,489	---	---	---	---	---
Streets & Highways - Maintenance	515,975	17,364,578	218,834	910,515	684,912	524,799	284,992
- Lighting	82,478	4,457,445	33,822	111,019	137,118	---	---
- Construction	1,405,742	36,675,260	357,436	72,544	1,520,307	577,149	2,692,256
- Other Capital Outlay	174,128	315,695	---	276,614	81,466	---	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	27,908	---
- Other Sanitation	109,810	3,216,842	1,903	---	---	7,415	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	4,141,380	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	34,191	11,845,907	---	290,999	1,051,307	135,108	---
- Capital Outlay	---	3,314,844	---	201,596	16,104	22,853	---
Parks & Recreation - Current Expenditures	123,034	26,685,179	127,826	842,919	786,945	503,108	452,450
- Capital Outlay	566,042	18,675,926	53,720	52,697	362,992	26,138	148,087
Housing & Economic Development - Current Expenditures	189,531	43,788,974	3,594	1,108,326	115,827	199,359	---
- Capital Outlay	---	9,669,421	---	413,472	---	---	191,388
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	78,009	---
- Capital Outlay	---	---	---	---	84,063	9,669	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	16,021	130,346	56,219	---
All Other Unallocated - Current Expenditures	---	6,861,922	41,005	91,807	438,172	136,482	4,173
- Capital Outlay	---	67,314	---	101,498	---	---	---
Capital Outlay for Enterprise Funds	1,757,944	---	---	4,383,044	---	---	---
Debt Service - Principal Payments	270,000	50,416,181	220,000	530,299	2,042,323	164,030	1,365,000
Debt Service - Interest and Fiscal Charges	836,175	24,324,492	131,292	226,905	272,503	86,429	1,670,977
<i>Total Current Expenditures</i>	2,668,587	261,241,851	1,555,517	5,388,408	5,684,272	2,660,332	3,409,654
<i>Total Capital Outlay</i>	4,142,098	73,488,118	466,135	5,559,072	2,110,315	875,386	4,640,399
<i>Total Debt Service</i>	1,106,175	74,740,673	351,292	757,204	2,314,826	250,459	3,035,977
Total Expenditures	7,916,860	409,470,642	2,372,944	11,704,684	10,109,413	3,786,177	11,086,030
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	44,116,836	---	---	---	---	---
Transfers to Enterprise Funds	---	3,883,329	---	355,350	---	---	---
Transfers to Governmental Funds	1,874,467	105,813,762	20,000	454,488	---	380,869	88,000
Total Expenditures & Other Financing Uses	<u>9,791,327</u>	<u>563,284,569</u>	<u>2,392,944</u>	<u>12,514,522</u>	<u>10,109,413</u>	<u>4,167,046</u>	<u>11,174,030</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>VICTORIA</i>	<i>VIRGINIA</i>	<i>WABASHA</i>	<i>WACONIA</i>	<i>WADENA</i>	<i>WAITE PARK</i>	<i>WASECA</i>
Class of City	4	4	4	4	4	4	4
Population (2000)	4,365	9,131	2,618	7,300	4,300	6,644	9,711
Taxable Tax Capacity	5,001,885	3,022,210	1,294,600	5,315,509	1,480,644	6,052,759	3,937,078
2000 Net Tax Levy (Collectible in 2001)	1,323,802	1,259,416	469,047	1,433,487	673,146	2,308,146	1,922,397
Special Assessments Levy (Collectible in 2001)	142,470	29,098	10,183	167,310	147,170	583,920	127,443
REVENUES							
Property Taxes	1,416,212	1,266,626	486,071	1,652,386	680,193	2,501,403	1,935,336
Tax Increments	92,436	410,609	181,109	495,392	319,231	1,314,325	56,313
Franchise Taxes	---	77,066	---	54,718	31,559	80,789	159,108
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	28,745	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	223,677	101,823	9,872	164,203	173,027	927,655	209,068
Licenses and Permits	321,093	68,351	17,158	600,753	34,939	119,058	188,644
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	201,147	---	---	323,935	---	49,419
All Other	16,839	84,088	121,982	---	---	30,327	---
State Grants							
Local Government Aid	4,374	3,608,219	493,070	312,971	726,785	397,217	1,666,224
HACA/MHHC (Homestead Credit)	190,034	999,122	171,379	224,656	151,658	351,532	327,694
Taconite Relief and Aids	---	1,165,139	---	---	---	---	---
PERA Aid	1,613	13,917	1,673	3,343	6,069	3,052	9,455
Highways	368	193,318	---	12,481	---	---	472,545
All Other	24,369	592,106	45,191	153,338	126,981	735,229	443,270
County Grants	5,741	890	30,128	---	---	---	41,647
Local Unit Grants	---	60,299	---	---	---	---	33,621
Total Intergovernmental Revenues	243,338	6,918,245	863,423	706,789	1,335,428	1,517,357	3,043,875
Departmental Fees and Service Charges							
General Government	179,149	3,809	9,027	307,233	1,460	---	12,492
Public Safety	20,033	752,645	157,227	60,439	33,257	---	---
Streets and Highways	---	37,918	27,411	418	12,695	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	63,021	2,756	---	---	---	---
Parks and Recreation	231,602	124,585	111,367	727,302	105,364	---	---
Airport	---	---	---	---	29,210	---	---
Transit	---	51,541	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	777,689	---	---	230,702	---	39,853	---
Total Fees and Service Charges	1,208,473	1,033,519	307,788	1,326,094	181,986	39,853	12,492
Fines and Forfeits	4,121	127,522	18,620	13,287	38,014	94,546	50,544
Interest Earnings	188,014	1,025,799	331,057	951,128	158,251	434,574	221,344
All Other Revenues	282,121	977,426	124,226	1,132,773	299,883	453,167	414,555
Total Revenues	3,979,485	12,006,986	2,339,324	7,097,523	3,281,256	7,482,727	6,291,279
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,884,297	4,066,926	726,058	875,000	---	6,399,748	935,000
Other Long-term Indebtedness	---	765,000	---	---	---	712,500	101,103
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,884,297	4,831,926	726,058	875,000	---	7,112,248	1,036,103
Other Financing Sources	---	---	---	---	7,744	---	---
Transfers from Enterprise Funds	---	---	298,630	300,000	825,531	---	165,000
Transfers from Governmental Funds	2,002,906	2,397,466	80,000	1,978,151	---	2,625,308	803,600
Total Revenues & Other Financing Sources	<u>7,866,688</u>	<u>19,236,378</u>	<u>3,444,012</u>	<u>10,250,674</u>	<u>4,114,531</u>	<u>17,220,283</u>	<u>8,295,982</u>

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>VICTORIA</i>	<i>VIRGINIA</i>	<i>WABASHA</i>	<i>WACONIA</i>	<i>WADENA</i>	<i>WAITE PARK</i>	<i>WASECA</i>
Class of City	4	4	4	4	4	4	4
EXPENDITURES							
General Government - Current Expenditures	949,670	637,159	230,971	490,594	255,510	302,401	739,625
- Capital Outlay	105,075	14,405	205,364	4,853	---	1,493	20,000
Public Safety							
Police & Ambulance - Current Expenditures	96,316	2,665,399	419,352	267,442	494,108	863,000	983,711
- Capital Outlay	---	49,036	53,409	---	48,632	79,288	69,500
Fire - Current Expenditures	137,996	736,665	108,311	249,940	70,718	189,840	294,608
- Capital Outlay	102,564	4,419	29,582	56,886	18,133	792,469	163,000
Other Public Safety - Current Expenditures	90,375	32,427	174,584	351,940	---	99,238	106,361
- Capital Outlay	6,423	---	215	---	---	6,561	---
Streets & Highways - Maintenance	657,008	1,374,132	219,798	518,810	374,043	606,310	1,097,521
- Lighting	46,334	33,186	33,163	6,346	---	49,965	52,486
- Construction	1,068,364	1,388,882	61,675	---	---	2,358,373	1,132,255
- Other Capital Outlay	140,277	352,186	5,293	175,084	38,076	90,930	62,400
Sanitation - Refuse Collection & Disposal	---	---	6,540	---	13,828	178,390	---
- Other Sanitation	6,185	---	---	19,396	15,768	4,013	4,116
- Capital Outlay	---	---	---	---	---	27,621	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	734,138	97,212	4,236	43,028	---	174,751
- Capital Outlay	---	26,236	23,976	---	19,514	---	---
Parks & Recreation - Current Expenditures	244,766	904,957	253,299	958,566	255,041	62,278	389,565
- Capital Outlay	394,690	160,586	35,564	791,381	27,329	274,485	86,281
Housing & Economic Development - Current Expenditures	---	607,526	88,570	38,826	281,011	196,309	226,894
- Capital Outlay	72,058	90,557	440,342	40,299	655,965	2,087,500	186,958
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	30,117	---	---	74,899	---	---
- Capital Outlay	---	---	---	---	72,096	---	---
Transit - Current Expenditures	---	228,713	---	---	---	---	25,200
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	556,096	---	---	---	285,504	112,540
All Other Unallocated - Current Expenditures	183	654,406	28,729	4,028	82,816	200,835	232,600
- Capital Outlay	---	42,000	---	---	---	---	31,278
Capital Outlay for Enterprise Funds	---	---	---	---	---	1,411,605	74,928
Debt Service - Principal Payments	1,078,280	531,000	160,000	1,375,910	365,000	2,175,000	60,000
Debt Service - Interest and Fiscal Charges	281,914	328,894	110,889	884,594	270,832	554,885	50,143
<i>Total Current Expenditures</i>	2,228,833	9,194,921	1,660,529	2,910,124	1,960,770	3,038,083	4,439,978
<i>Total Capital Outlay</i>	1,889,451	2,128,307	855,420	1,068,503	879,745	7,130,325	1,826,600
<i>Total Debt Service</i>	1,360,194	859,894	270,889	2,260,504	635,832	2,729,885	110,143
Total Expenditures	5,478,478	12,183,122	2,786,838	6,239,131	3,476,347	12,898,293	6,376,721
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	479,117	---	---
Transfers to Governmental Funds	2,002,906	2,397,466	80,000	1,978,151	---	2,625,308	803,600
Total Expenditures & Other Financing Uses	<u>7,481,384</u>	<u>14,580,588</u>	<u>2,866,838</u>	<u>8,217,282</u>	<u>3,955,464</u>	<u>15,523,601</u>	<u>7,180,321</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<i>Name of City</i>	<i>WATERTOWN</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>	<i>WINONA</i>
Class of City	4	4	3	2	3	4	2
Population (2000)	3,200	4,106	19,624	24,606	18,413	4,495	27,100
Taxable Tax Capacity	1,757,211	10,127,199	16,483,469	20,539,108	9,463,463	1,623,084	14,294,652
2000 Net Tax Levy (Collectible in 2001)	432,290	1,935,142	3,427,959	2,472,876	2,544,462	592,093	5,073,968
Special Assessments Levy (Collectible in 2001)	271,494	95,523	280,300	658,278	543,837	220,439	464,348
REVENUES							
Property Taxes	684,518	1,941,526	4,142,342	2,722,476	2,668,780	462,448	4,200,121
Tax Increments	91,730	1,952,983	---	1,602,901	361,534	184,210	979,763
Franchise Taxes	---	33,601	578,385	178,986	---	---	926,915
Local Sales Tax	---	---	---	---	1,375,853	---	1,447,372
Hotel/Motel Taxes	---	---	---	---	117,701	---	---
Gravel and Gambling Taxes	---	---	4,782	39,217	---	---	---
Special Assessments	623,508	77,253	440,328	785,309	1,239,310	179,026	691,166
Licenses and Permits	206,346	271,354	572,589	642,520	443,817	20,629	141,698
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	---	5,000	33,238	157,963	204,545	---	95,401
State Grants							
Local Government Aid	215,279	4,957	1,336,679	816,089	2,710,559	820,606	5,875,343
HACA/MHHC (Homestead Credit)	71,718	287,485	1,009,679	844,554	668,754	274,191	1,532,987
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,242	9,801	14,361	---	172,146	22,102	27,304
Highways	24,379	---	822,633	798,058	839,091	---	212,767
All Other	---	86,158	277,144	345,441	672,383	62,332	955,008
County Grants	---	202,545	32,662	50	4,795	11,183	235,307
Local Unit Grants	---	---	1,360	250,495	53,000	---	53,877
Total Intergovernmental Revenues	313,618	595,946	3,527,756	3,212,650	5,325,273	1,190,414	8,987,994
Departmental Fees and Service Charges							
General Government	20,944	221,465	215,525	125,452	18,682	150	1,577
Public Safety	208,847	45,663	374,997	309,050	95,246	215,850	54,474
Streets and Highways	600	---	---	55,819	29,101	---	120
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	38,644
Parks and Recreation	92,500	88,925	49,240	73,045	318,416	59,524	31,367
Airport	---	---	---	---	56,745	26,301	---
Transit	---	---	---	---	---	---	---
Cemetery	---	6,050	---	---	---	---	---
All Other	---	197,200	39,644	1,152,308	112,145	36,887	732,823
Total Fees and Service Charges	322,891	559,303	679,406	1,715,674	630,335	338,712	859,005
Fines and Forfeits	4,184	81,585	96,769	95,721	192,660	18,401	211,520
Interest Earnings	167,499	703,131	1,166,474	2,103,139	1,496,367	13,621	1,092,454
All Other Revenues	200,029	187,647	139,747	1,322,814	756,564	66,132	1,397,667
Total Revenues	2,614,323	6,404,329	11,348,578	14,421,407	14,608,194	2,473,593	20,935,675
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	3,164,497	180,000	---	3,573,782	---	4,038,965
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	3,164,497	180,000	---	3,573,782	---	4,038,965
Other Financing Sources	---	1,955,000	47,243	19,350	---	---	---
Transfers from Enterprise Funds	30,000	547,500	460,987	934,736	2,200,525	272,770	366,499
Transfers from Governmental Funds	194,007	7,185,005	1,561,034	3,556,626	2,322,604	16,100	135,385
Total Revenues & Other Financing Sources	2,838,330	19,256,331	13,597,842	18,932,119	22,705,105	2,762,463	25,476,524

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>WATERTOWN</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>	<i>WINONA</i>
Class of City	4	4	3	2	3	4	2
EXPENDITURES							
General Government - Current Expenditures	395,943	931,494	1,459,024	1,132,926	1,986,242	368,505	2,212,132
- Capital Outlay	4,209	106,551	15,544	55,376	871	---	66,052
Public Safety							
Police & Ambulance - Current Expenditures	102,453	813,457	2,490,921	2,656,537	2,406,563	678,831	3,218,604
- Capital Outlay	---	28,951	158,215	178,649	---	66,899	63,353
Fire - Current Expenditures	124,979	156,592	1,449,020	580,293	559,536	86,622	2,262,881
- Capital Outlay	5,097	12,223	19,409	34,259	---	---	---
Other Public Safety - Current Expenditures	154,927	95,988	168,007	328,317	34,793	6,698	327,389
- Capital Outlay	---	---	---	18,481	---	---	---
Streets & Highways - Maintenance	253,071	492,604	1,170,630	844,844	2,145,377	417,085	2,019,341
- Lighting	27,745	47,556	97,466	144,110	---	20,294	223,749
- Construction	235,747	923,211	1,486,663	1,837,006	2,705,459	28,741	1,088,183
- Other Capital Outlay	1,647	109,393	224,023	36,757	---	19,446	116,737
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	13,158	---	---	---	25,901
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	8,412	---	595,486	---	13,674	70,970
- Capital Outlay	---	---	---	30,106	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	---	---	272,723	126,782	965,007
- Capital Outlay	---	320,993	---	---	62,177	7,362	---
Parks & Recreation - Current Expenditures	48,204	464,691	593,548	421,949	997,799	231,575	1,207,767
- Capital Outlay	44,943	207,470	77,789	1,118,890	498,972	66,086	61,806
Housing & Economic Development - Current Expenditures	33,807	---	448,350	866,734	309,035	178,147	832,915
- Capital Outlay	---	2,088,578	31,527	344,341	3,687	1,531	1,751,396
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	87,679	34,770	---
- Capital Outlay	---	---	---	---	30,200	450	---
Transit - Current Expenditures	---	---	---	---	66,708	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	72,632	73,779	---	---	---	---
All Other Unallocated - Current Expenditures	50,997	11,989	88,126	---	14,187	180,996	214,528
- Capital Outlay	---	13,952	---	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	338,410	2,302,836	---	---
Debt Service - Principal Payments	580,000	1,000,000	3,124,000	1,780,000	2,463,869	324,818	1,798,000
Debt Service - Interest and Fiscal Charges	286,107	580,941	656,809	629,053	688,480	118,260	524,350
<i>Total Current Expenditures</i>	1,192,126	3,095,415	8,052,029	7,571,196	8,880,642	2,343,979	13,581,184
<i>Total Capital Outlay</i>	291,643	3,811,322	2,013,170	3,992,275	5,604,202	190,515	3,147,527
<i>Total Debt Service</i>	866,107	1,580,941	3,780,809	2,409,053	3,152,349	443,078	2,322,350
Total Expenditures	2,349,876	8,487,678	13,846,008	13,972,524	17,637,193	2,977,572	19,051,061
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	5,000	30,000	---	---	---	1,006,515
Transfers to Governmental Funds	194,007	7,185,005	1,561,034	3,556,626	2,322,604	16,100	135,385
Total Expenditures & Other Financing Uses	<u>2,543,883</u>	<u>15,677,683</u>	<u>15,437,042</u>	<u>17,529,150</u>	<u>19,959,797</u>	<u>2,993,672</u>	<u>20,192,961</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	WOODBURY	WORTHINGTON	WYOMING	ZIMMERMAN	ZUMBROTA	TOTAL
Class of City	2	3	4	4	4	
Population (2000)	48,150	11,272	3,304	3,052	2,877	3,599,271
Taxable Tax Capacity	53,693,204	4,833,604	2,133,510	1,306,957	1,520,296	2,974,774,047
2000 Net Tax Levy (Collectible in 2001)	10,933,324	1,709,443	695,055	604,568	442,888	746,159,036
Special Assessments Levy (Collectible in 2001)	2,909,472	162,823	128,074	38,947	24,103	124,991,680
REVENUES						
Property Taxes	12,954,568	1,631,308	757,234	617,924	396,833	837,890,401
Tax Increments	129,310	571,287	---	139,262	180,034	297,415,538
Franchise Taxes	---	78,262	12,193	---	---	72,724,954
Local Sales Tax	---	---	---	---	---	85,559,245
Hotel/Motel Taxes	---	---	---	---	---	23,540,675
Gravel and Gambling Taxes	7,591	15,670	---	---	---	1,606,184
Special Assessments	6,657,820	603,828	165,597	124,617	35,991	215,498,557
Licenses and Permits	2,096,624	84,728	457,498	241,331	52,917	126,539,555
Intergovernmental Revenues						
Federal Grants						
Community Development Block Grants	---	---	---	---	---	48,015,266
All Other	1,981,861	---	---	---	1,000	67,513,422
State Grants						
Local Government Aid	43,202	2,221,361	209,761	112,089	437,834	345,576,300
HACA/MHHC (Homestead Credit)	1,335,493	681,790	95,872	118,483	181,048	177,487,096
Taconite Relief and Aids	---	---	---	---	---	7,035,391
PERA Aid	23,825	16,440	1,487	1,356	3,302	4,386,532
Highways	1,917,321	107,789	---	---	---	116,840,643
All Other	451,811	127,046	161,391	37,906	132,463	187,808,285
County Grants	5,545,955	16,396	---	1,857	---	25,679,414
Local Unit Grants	267,401	---	---	---	---	36,561,580
Total Intergovernmental Revenues	11,566,869	3,170,822	468,511	271,691	755,647	1,016,903,929
Departmental Fees and Service Charges						
General Government	867,830	220,418	27,185	770	36,707	41,633,273
Public Safety	999,360	25,593	179,680	188,046	43,697	44,612,061
Streets and Highways	1,002,517	12,823	---	---	---	23,936,691
Sanitation (Refuse Collection)	46,300	29,367	---	---	---	8,629,402
Libraries	---	---	---	---	3,013	895,934
Parks and Recreation	1,359,711	90,073	8,420	123,370	6,970	67,460,746
Airport	---	---	---	---	---	4,901,028
Transit	---	---	---	---	---	1,612,961
Cemetery	---	---	---	---	---	722,442
All Other	1,597,703	---	25,174	29,357	---	111,081,278
Total Fees and Service Charges	5,873,421	378,274	240,459	341,543	90,387	305,485,816
Fines and Forfeits	318,639	82,938	22,977	---	29,043	35,979,912
Interest Earnings	2,884,207	664,850	122,897	67,251	193,999	193,097,134
All Other Revenues	1,604,844	364,668	118,963	258,199	180,189	221,023,990
Total Revenues	44,093,893	7,646,635	2,366,329	2,061,818	1,915,040	3,433,265,890
Other Financing Sources						
Borrowing						
Bonded Indebtedness	---	---	---	---	---	543,258,146
Other Long-term Indebtedness	17,828,100	---	101,145	---	---	90,072,746
Short-term Indebtedness	---	---	---	---	---	---
Total Borrowing	17,828,100	---	101,145	---	---	633,330,892
Other Financing Sources	---	4,000	---	1,200	---	40,968,963
Transfers from Enterprise Funds	1,062,231	621,927	100,000	---	103,850	113,387,741
Transfers from Governmental Funds	15,235,696	713,044	19,000	---	633,430	662,161,217
Total Revenues & Other Financing Sources	78,219,920	8,985,606	2,586,474	2,063,018	2,652,320	4,883,114,703

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

<i>Name of City</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>WYOMING</i>	<i>ZIMMERMAN</i>	<i>ZUMBROTA</i>	<i>TOTAL</i>
Class of City	2	3	4	4	4	
EXPENDITURES						
General Government - Current Expenditures	2,525,142	919,131	355,713	430,647	277,515	336,583,674
- Capital Outlay	248,336	3,532	113,763	57,761	4,273	58,802,662
Public Safety						
Police & Ambulance - Current Expenditures	5,506,648	1,901,442	355,167	208,978	253,232	505,256,967
- Capital Outlay	329,107	86,077	---	---	20,571	21,487,878
Fire - Current Expenditures	1,146,150	214,755	112,253	185,710	67,547	191,737,173
- Capital Outlay	105,644	---	27,666	2,202	30,026	23,072,650
Other Public Safety - Current Expenditures	801,291	13,939	37,677	154,214	40,835	67,274,679
- Capital Outlay	5,665,228	---	---	---	77,934	11,446,127
Streets & Highways - Maintenance	3,082,609	884,517	137,843	263,350	327,702	264,371,612
- Lighting	499,961	228,175	43,087	27,322	34,300	26,760,826
- Construction	17,089,628	1,354,734	131,428	378,294	135,127	480,967,206
- Other Capital Outlay	468,406	152,916	108,439	---	37,138	38,217,531
Sanitation - Refuse Collection & Disposal	---	87,430	---	---	---	5,206,473
- Other Sanitation	106,711	8,804	---	3,680	243	8,587,930
- Capital Outlay	14,090	---	---	---	---	1,223,009
Health - Current Expenditures	---	---	---	---	---	33,198,341
- Capital Outlay	---	---	---	---	---	131,795
Culture and Recreation						
Libraries - Current Expenditures	---	---	---	---	232,318	61,172,956
- Capital Outlay	---	---	---	---	14,013	11,164,412
Parks & Recreation - Current Expenditures	3,073,638	621,557	61,332	57,066	53,829	255,173,084
- Capital Outlay	10,416,469	112,200	10,903	33,620	5,224	138,207,517
Housing & Economic Development - Current Expenditures	597,360	165,650	16,565	143,537	103,711	193,122,340
- Capital Outlay	---	---	---	54,000	283,623	271,121,011
Conservation of Natural Resources - Current Expenditures	---	20,655	---	---	---	2,237,912
- Capital Outlay	---	---	---	---	---	843,750
Airport - Current Expenditures	---	---	---	---	---	7,157,958
- Capital Outlay	---	---	---	---	---	29,473,587
Transit - Current Expenditures	---	---	---	---	---	14,724,015
- Capital Outlay	---	---	---	---	---	2,266,182
Unallocated Insurance	---	---	---	---	28,080	10,082,194
All Other Unallocated - Current Expenditures	126,482	892,226	3,754	39,952	63,706	38,224,000
- Capital Outlay	---	---	---	2,457	---	124,002,013
Capital Outlay for Enterprise Funds	1,602,542	---	---	---	---	135,512,964
Debt Service - Principal Payments	14,500,922	610,000	238,284	172,770	693,837	492,350,285
Debt Service - Interest and Fiscal Charges	2,957,704	365,380	312,168	74,449	213,348	219,790,347
<i>Total Current Expenditures</i>	17,465,992	5,958,281	1,123,391	1,514,456	1,483,018	2,020,872,134
<i>Total Capital Outlay</i>	35,939,450	1,709,459	392,199	528,334	607,929	1,347,940,294
<i>Total Debt Service</i>	17,458,626	975,380	550,452	247,219	907,185	712,140,632
Total Expenditures	70,864,068	8,643,120	2,066,042	2,290,009	2,998,132	4,080,953,060
Other Financing Uses						
Debt Redemption - Refunded Bonds	---	---	---	---	---	62,823,947
Other Financing Uses	---	---	---	---	---	60,368,294
Transfers to Enterprise Funds	376,797	54,200	---	---	---	67,861,121
Transfers to Governmental Funds	15,235,696	713,044	19,000	---	633,430	662,161,217
Total Expenditures & Other Financing Uses	86,476,561	9,410,364	2,085,042	2,290,009	3,631,562	4,934,167,639

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALBERT LEA	18,364	919,284	992,001	(72,717)	69,293	4,620	(8,044)	---	---	---	---	754,468	1,586,681	---	---	
ALBERTVILLE	3,997	406,753	54,733	352,020	69,308	33,629	387,699	---	---	---	---	---	---	---	---	
ALEXANDRIA	9,247	891,143	842,438	48,705	63,216	66,798	45,123	---	---	---	---	592,783	---	22,241	54,900	
ANDOVER	27,446	1,110,389	1,037,435	72,954	114,336	---	187,290	---	---	---	913,673	6,671	---	---	---	
ANNANDALE	2,714	189,923	151,448	38,475	36,797	7,674	67,598	---	---	---	(50,157)	82,845	---	7,674	65,000	
ANOKA	18,088	1,332,831	1,116,321	216,510	161,083	47,863	329,730	---	---	---	90,000	2,340,494	2,560,000	47,863	---	
APPLE VALLEY	[3]	46,600	7,574,590	4,963,057	2,611,533	450,553	59,570	3,002,516	---	---	---	1,486,781	925,209	---	59,570	50,000
APPLETON	[1]	2,843	674,009	621,305	52,704	107,930	70,779	89,855	74,012	---	15,150	---	47,222	---	70,779	100,000
ARDEN HILLS	9,660	1,177,034	1,066,811	110,223	123,603	---	233,826	---	51,305	---	---	102,830	---	---	---	
AUSTIN	23,376	1,817,679	1,699,815	117,864	178,525	---	296,389	---	---	---	---	429,648	---	---	---	
BAXTER	[3]	5,815	784,485	912,225	(127,740)	263,495	135,249	506	141,162	1,477	284	100,327	478,745	---	135,249	175,000
BAYPORT	3,179	224,002	181,778	42,224	44,319	---	86,543	---	---	---	---	---	---	---	---	
BECKER	2,881	218,935	224,770	(5,835)	16,201	---	10,366	---	---	373	30,000	53,832	---	---	---	
BELLE PLAINE	4,124	816,813	305,701	511,112	62,370	25,349	548,133	7,243	---	30	102,791	84,760	---	23,667	55,000	
BEMIDJI	12,073	786,901	829,316	(42,415)	387,518	165,800	179,303	---	---	---	735,809	87,543	4,765,000	165,800	700,000	
BENSON	3,386	277,459	245,232	32,227	48,046	37,620	42,653	---	---	---	20,806	72,961	---	37,620	55,605	
BIG LAKE	6,895	637,157	293,437	343,720	145,013	6,189	482,544	---	---	---	---	879,656	---	6,110	45,000	
BLAINE	46,000	2,522,853	1,993,651	529,202	2,171,970	42,279	2,658,893	---	---	---	---	4,456,759	---	14,579	245,000	
BLOOMINGTON	[3]	85,285	14,946,972	15,920,981	(974,009)	1,443,489	---	469,480	---	---	---	3,709,015	10,916,153	---	---	16,116
BLUE EARTH	3,587	326,837	324,800	2,037	27,196	41,046	(11,813)	---	---	---	---	18,190	---	33,462	---	
BRAINERD	[29]	13,421	1,078,738	1,043,680	35,058	29,384	---	64,442	---	---	---	109,366	---	---	---	
BRECKENRIDGE	3,558	543,024	518,161	24,863	24,939	5,350	44,452	---	---	---	40,389	27,458	---	5,350	16,218	
BROOKLYN CENTER	29,180	1,520,950	1,373,941	147,009	228,755	---	375,764	---	---	---	170,500	1,048,031	---	---	56,302	
BROOKLYN PARK	68,070	4,952,308	4,130,086	822,222	407,385	361,534	868,073	---	---	---	38,086	325,649	---	360,660	275,000	
BUFFALO	10,844	1,543,571	987,339	556,232	48,536	284,548	320,220	---	---	---	75,000	---	---	284,548	1,344,462	
BURNSVILLE	60,434	5,079,942	3,476,253	1,603,689	1,138,358	656	2,741,391	---	---	---	797,808	13,998	---	---	---	
BYRON	3,616	177,331	229,783	(52,452)	81,185	14,169	14,564	---	---	---	---	63,495	---	14,169	24,803	
CALEDONIA	2,965	276,044	156,022	120,022	73,464	64,221	129,265	---	---	---	20,000	265,998	---	64,221	50,000	
CAMBRIDGE	5,715	704,788	441,969	262,819	88,172	47,875	303,116	---	---	---	---	1,121,161	695,000	47,875	24,500	
CANNON FALLS	3,876	277,308	263,055	14,253	13,369	---	27,622	---	---	---	---	130,036	---	---	---	
CENTERVILLE	3,331	286,109	154,722	131,387	77,137	12,849	195,675	---	---	---	27,432	---	---	12,849	27,000	
CHAMPLIN	22,482	1,716,882	1,576,128	140,754	326,339	212,729	254,364	---	---	---	42,478	48,636	---	212,729	415,000	
CHANHASSEN	[3]	21,100	2,876,512	3,589,339	(712,827)	2,226,499	237,389	1,276,283	---	---	---	175,318	1,279,373	1,610,310	139,053	418,650
CHASKA	18,380	783,606	874,348	(90,742)	573	20,989	(111,158)	---	---	---	(77,863)	100,726	---	20,495	195,000	
CHISAGO CITY	2,726	237,623	245,622	(7,999)	27,428	4,903	14,526	4,806	---	1,056	(57)	38,654	---	4,903	20,504	

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

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
CHISHOLM	4,929	386,017	401,539	(15,522)	14,252	---	(1,270)	---	---	---	---	91,788	---	---	---	
CIRCLE PINES	4,670	325,153	270,759	54,394	52,939	---	107,333	---	---	---	85,000	4,357	---	---	---	
CLOQUET	11,370	2,621,441	2,001,156	620,285	211,584	---	831,869	63	---	---	85,327	138,488	---	---	---	
COKATO	2,762	274,040	250,613	23,427	2,784	23,296	2,915	---	---	---	---	230,689	136,563	23,296	2,137	
COLD SPRING	3,316	210,209	165,672	44,537	18,829	25,867	37,499	846	3,064	---	14,500	---	116,827	24,935	89,111	
COLUMBIA HEIGHTS	18,529	1,448,483	1,578,627	(130,144)	55,612	40,190	(114,722)	---	---	---	116,684	285,600	---	38,203	57,468	
COON RAPIDS	61,800	3,473,920	2,665,052	808,868	1,002,590	528,844	1,282,614	---	---	---	---	2,483,359	---	490,132	510,000	
COTTAGE GROVE	30,753	1,602,456	1,416,378	186,078	200,463	168,773	217,768	---	---	---	95,013	64,596	---	168,440	316,523	
CROOKSTON	8,166	1,210,346	946,924	263,422	238,298	159,417	342,303	86,812	---	33,520	11,109	147,188	---	159,417	239,000	
CRYSTAL	22,748	1,700,015	1,684,861	15,154	118,336	---	133,490	---	---	---	---	48,840	---	---	---	
DEEPHAVEN	3,860	37,945	43,372	(5,427)	4,340	---	(1,087)	---	---	---	---	---	---	---	---	
DELANO	3,967	331,118	211,253	119,865	440,627	5,260	555,232	---	---	---	---	2,143,544	1,845,000	5,260	---	
DETROIT LAKES	7,483	618,638	596,035	22,603	30,859	16,419	37,043	---	---	---	---	138,950	---	16,419	---	
DILWORTH	3,042	175,459	247,230	(71,771)	127,393	8,975	46,647	52,943	---	16,456	3,000	92,231	---	8,975	65,000	
DULUTH	86,125	8,312,991	7,829,235	483,756	642,294	346,417	779,633	---	---	---	230,605	1,159,256	---	326,170	540,000	
EAGAN	64,300	3,875,547	3,210,590	664,957	2,586,331	344,404	2,906,884	---	---	3,046	13,874	90,414	---	344,404	535,000	
EAST GRAND FORKS	7,535	1,618,797	1,690,937	(72,140)	35,189	1,618	(38,569)	---	---	2,942,583	---	1,947,872	1,721,922	1,618	---	
EDEN PRAIRIE	55,660	3,863,987	5,139,460	(1,275,473)	42,835	2,112	(1,234,750)	---	---	---	50,000	251,673	---	---	---	
EDINA	[3] [27]	47,465	8,556,810	7,062,630	1,494,180	127,339	187,359	1,434,160	---	---	---	100,000	1,184,114	---	116,794	310,000
ELK RIVER	17,380	1,494,374	715,638	778,736	105,819	172,952	711,603	---	---	---	19,206	1,179,629	3,517,940	166,272	200,000	
ELY	3,680	290,201	353,449	(63,248)	21,368	8,313	(50,193)	---	228,756	74,632	---	1,232,179	---	8,313	29,302	
EVELETH	3,814	421,853	440,369	(18,516)	28,384	---	9,868	---	---	---	---	5,447	---	---	---	
FAIRMONT	10,947	1,264,684	1,064,252	200,432	23,447	46	223,833	---	---	---	125,924	256,013	---	---	---	
FARIBAULT	21,166	1,718,408	1,037,504	680,904	201,461	55,110	827,255	---	---	---	255,147	298,609	1,030,000	55,110	110,000	
FARMINGTON	13,279	1,462,690	708,044	754,646	498,460	89,366	1,163,740	---	---	---	43,000	284,921	---	86,520	145,000	
FERGUS FALLS	13,645	1,090,126	1,065,899	24,227	176,830	---	201,057	---	---	3,298	125,537	164,261	---	---	---	
FOREST LAKE	[3]	14,719	3,057,475	2,415,101	642,374	269,280	321,967	589,687	---	---	---	20,000	357,771	---	321,967	170,000
FRIDLEY	[3]	27,469	5,003,580	5,148,461	(144,881)	378,743	181,797	52,065	---	---	---	742,985	---	174,212	350,000	
GLENCOE	5,518	600,490	399,028	201,462	45,224	25,915	220,771	---	---	---	34,900	47,375	---	25,915	150,000	
GLENWOOD	2,601	316,054	217,656	98,398	6,302	28,832	75,868	---	---	---	---	322,571	7,527	28,832	22,812	
GOLDEN VALLEY	[3]	20,391	4,876,607	5,217,246	(340,639)	297,043	---	(43,596)	---	---	---	543,950	---	---	---	
GOODVIEW	3,379	180,924	318,771	(137,847)	14,807	---	(123,040)	---	---	---	---	1,678	---	---	---	
GRAND RAPIDS	[29]	7,824	1,234,826	1,062,574	172,252	20,032	83,274	109,010	---	---	---	130,089	---	78,096	293,250	
GRANITE FALLS	3,057	398,552	405,706	(7,154)	138,886	22,324	109,408	---	103,576	23,270	(10,911)	173,803	---	22,324	83,700	
HASTINGS	18,503	1,225,745	1,473,072	(247,327)	124,452	52,516	(175,391)	---	---	---	331,005	20,285	---	45,868	165,000	

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

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HERMANTOWN	8,099	522,590	549,175	(26,585)	89,286	---	62,701	---	---	---	---	13,751	---	---	---
HIBBING	17,020	1,469,060	1,494,808	(25,748)	217,502	---	191,754	---	---	---	---	562,410	222,027	---	---
HOPKINS	17,250	988,725	969,477	19,248	64,689	181,049	(97,112)	---	---	---	62,774	525,046	---	181,049	115,000
HUGO	[3] 7,195	640,879	625,169	15,710	1,874,205	67,417	1,822,498	---	---	---	1,006,600	1,846,026	3,087,603	65,392	130,000
HUTCHINSON	13,185	1,095,636	821,666	273,970	275,294	18,884	530,380	---	---	---	101,500	66,319	---	18,381	36,760
INTERNATIONAL FALLS	[3] 6,606	1,598,017	1,624,546	(26,529)	46,207	---	19,678	44,999	---	---	289,541	---	---	---	---
INVER GROVE HEIGHTS	30,150	2,211,753	1,634,254	577,499	253,853	68,952	762,400	---	---	---	(87,644)	---	---	68,952	330,000
JACKSON	3,484	357,417	334,338	23,079	51,346	5,850	68,575	---	---	---	46,837	57,658	---	6,140	7,500
JORDAN	4,100	444,810	230,056	214,754	351,256	---	566,010	---	---	---	227,787	143,962	---	---	---
KASSON	4,597	322,030	275,723	46,307	114,742	28,860	132,189	---	---	---	---	164,730	---	28,245	27,608
LA CRESCENT	5,011	345,897	294,314	51,583	21,843	58,817	14,609	---	---	1,121	65,000	6,854	---	58,817	60,000
LAKE CITY	5,104	499,245	330,289	168,956	54,183	18,000	205,139	---	---	---	---	11,400	---	---	---
LAKE ELMO	7,036	329,828	141,881	187,947	44,193	---	232,140	---	---	---	---	222,834	---	---	---
LAKEVILLE	44,751	1,934,520	2,581,976	(647,456)	189,637	---	(457,819)	---	---	---	68,659	245,863	---	---	---
LE SUEUR	4,001	614,164	419,762	194,402	20,230	138,744	75,888	---	---	---	---	820,176	---	138,744	115,000
LINDSTROM	3,219	280,246	206,924	73,322	46,335	70,506	49,151	---	---	---	(695,209)	250,563	---	70,506	40,000
LINO LAKES	17,380	865,943	804,355	61,588	27,637	185,250	(96,025)	---	---	---	(307,650)	2,074	---	185,250	875,000
LITCHFIELD	[4] 6,577	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LITTLE CANADA	9,813	1,025,412	1,051,220	(25,808)	17,069	---	(8,739)	---	---	---	150,997	5,406	---	---	---
LITTLE FALLS	7,826	1,067,272	1,117,814	(50,542)	96,426	---	45,884	---	---	---	54,353	54,258	---	---	---
LONG PRAIRIE	3,047	344,076	202,950	141,126	20,124	35,624	125,626	---	---	---	85,000	801,094	867,042	35,624	25,000
LUVERNE	4,618	889,272	552,228	337,044	119,746	223	456,567	---	---	---	348,000	491,589	---	79	---
MAHTOMEDI	7,977	595,994	484,956	111,038	63,342	27,023	147,357	---	---	---	---	1,000	---	27,023	45,000
MANKATO	32,698	3,524,846	3,766,199	(241,353)	435,736	290,041	(95,658)	---	---	---	443,434	422,602	---	272,821	270,000
MAPLE GROVE	52,350	2,955,672	2,762,708	192,964	6,797,877	139,606	6,851,235	---	---	---	1,729,076	689,891	5,148,630	130,443	335,000
MARSHALL	[29] 12,828	3,551,260	2,852,001	699,259	567,761	679,554	587,466	---	---	---	---	495,736	551,850	657,292	319,450
MEDINA	4,083	211,203	207,045	4,158	65,850	4,968	65,040	---	---	---	---	---	---	---	---
MELROSE	3,115	526,590	451,054	75,536	116,034	217,354	(25,784)	---	---	316	203,292	9,120	---	217,354	173,000
MILACA	2,596	285,481	239,971	45,510	4,293	62,953	(13,150)	---	---	---	---	97,783	---	62,157	40,000
MINNEAPOLIS	382,446	51,957,000	41,683,000	10,274,000	3,490,000	3,285,000	10,479,000	---	---	---	3,013,000	12,845,000	6,404,000	3,285,000	9,879,000
MINNETONKA	[3] 51,420	7,919,811	9,209,887	(1,290,076)	1,221,091	450,493	(519,478)	---	---	---	390,000	625,737	---	424,929	---
MINNETRISTA	4,475	149,015	180,584	(31,569)	23,214	---	(8,355)	---	---	---	---	2,040	---	---	---
MONTEVIDEO	[3] 5,482	1,387,495	961,483	426,012	84,147	242,945	267,214	---	230,052	167,557	---	1,073,828	416,873	231,287	320,443
MONTGOMERY	2,821	249,740	173,612	76,128	2,797	---	78,925	---	---	---	---	28,600	---	---	---
MONTICELLO	8,397	506,992	614,165	(107,173)	42,886	---	(64,287)	---	---	---	---	1,518	---	---	---

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

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MOORHEAD	32,376	4,095,524	2,542,534	1,552,990	326,791	999,306	880,475	---	---	---	215,000	386,578	---	999,306	1,106,371	
MORA	3,235	352,566	262,878	89,688	24,371	8,523	105,536	---	---	---	127,650	216,844	---	8,523	31,000	
MORRIS	[3]	5,081	961,472	770,449	191,023	67,722	85,312	173,433	---	---	---	575,977	113,196	---	83,618	149,403
MOUND	9,454	480,467	494,771	(14,304)	43,931	33,198	(3,571)	---	---	---	---	13,479	556,022	33,198	38,250	
MOUNDS VIEW	12,750	857,017	734,145	122,872	56,459	119,291	60,040	---	---	---	9,600	26,756	---	119,291	130,000	
MOUNTAIN IRON	2,971	171,209	169,798	1,411	1,269	---	2,680	---	---	---	---	---	---	---	---	
NEW BRIGHTON	22,215	1,055,323	1,405,465	(350,142)	361,746	24,053	(12,449)	---	---	---	298,529	77,302	---	12,786	46,800	
NEW HOPE	[3]	20,910	3,732,611	3,573,374	159,237	157,685	78,882	238,040	---	---	---	111,899	---	---	78,882	145,800
NEW PRAGUE	4,720	529,674	358,793	170,881	26,104	38,274	158,711	---	---	---	---	188,107	---	37,644	30,000	
NEW ULM	13,547	2,349,334	1,874,292	475,042	56,367	480,418	50,991	---	---	1,826	---	259,852	---	468,284	230,093	
NEWPORT	3,725	121,024	162,051	(41,027)	4,041	---	(36,986)	---	---	---	---	5,094	---	---	---	
NORTH BRANCH	[29]	8,574	588,897	213,105	375,792	19,150	40,189	354,753	---	---	---	---	---	5,879	85,000	
NORTH MANKATO	12,054	931,116	725,969	205,147	28,122	21,959	211,310	---	---	---	189,511	27,616	---	21,959	95,000	
NORTH ST. PAUL	11,923	911,949	721,219	190,730	53,935	30,963	213,702	---	---	---	---	165,298	---	30,400	52,800	
NORTHFIELD	17,509	957,292	816,270	141,022	120,180	20,923	240,279	---	---	---	885,363	12,461	---	20,923	---	
NORWOOD YOUNG AMERICA	3,139	321,176	209,047	112,129	94,712	40,926	165,915	26,953	---	---	232,610	7,872	6,640	40,926	43,719	
OAK PARK HEIGHTS	3,977	344,030	317,186	26,844	11,543	---	38,387	---	---	---	78,562	19,460	---	---	---	
OAKDALE	26,906	1,660,709	1,723,104	(62,395)	133,736	27,205	44,136	---	---	---	109,556	---	---	---	---	
OLIVIA	2,560	368,583	236,092	132,491	8,854	211,640	(70,295)	---	---	---	---	---	14,705,492	93,865	1,555,000	
ORONO	7,592	336,861	302,258	34,603	139,324	28,647	145,280	502	---	---	---	---	---	28,647	134,064	
OTSEGO	6,970	175,916	160,217	15,699	3,900	5,693	13,906	---	---	---	---	3,728	---	5,693	23,000	
OWATONNA	22,780	2,160,340	1,643,549	516,791	185,508	233,547	468,752	---	---	---	---	287,511	---	233,547	138,381	
PARK RAPIDS	3,338	269,732	201,698	68,034	20,599	3,957	84,676	---	---	---	37,159	5,583	---	3,957	10,000	
PERHAM	2,603	210,883	209,193	1,690	20,320	15,357	6,653	---	---	370	30,750	30,549	---	15,357	23,354	
PINE CITY	3,071	165,231	140,474	24,757	27,598	---	52,355	---	---	---	---	9,772	---	---	---	
PIPESTONE	4,406	359,732	264,223	95,509	24,868	43,948	76,429	---	---	---	68,500	---	---	43,948	17,250	
PLAINVIEW	3,207	227,866	163,823	64,043	19,499	28,133	55,409	---	---	---	---	---	430,000	28,133	470,000	
PLYMOUTH	66,675	3,269,436	3,635,795	(366,359)	989,065	13,176	609,530	---	---	---	192,046	---	---	13,176	280,000	
PRINCETON	[29]	4,037	429,276	266,707	162,569	25,764	81,991	106,342	---	---	---	20,677	---	65,101	86,000	
PRIOR LAKE	16,457	1,177,922	857,427	320,495	185,948	---	506,443	---	---	---	262,368	---	---	---	---	
PROCTOR	[29]	2,842	369,694	399,820	(30,126)	62,643	---	32,517	---	1,793	---	---	---	---	---	
RAMSEY	18,668	594,758	480,277	114,481	233,849	---	348,330	---	---	---	12,000	554,130	---	---	---	
RED WING	16,211	1,752,746	1,168,414	584,332	218,061	---	802,393	---	---	---	27,911	130,827	---	---	---	
REDWOOD FALLS	5,461	556,581	370,754	185,827	214,144	52,299	347,672	138,825	---	---	20,000	423,150	---	51,902	115,000	
RICHFIELD	[3]	34,876	5,146,412	4,425,159	721,253	278,437	---	999,690	---	---	1,250,000	151,087	---	---	---	

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

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ROBBINSDALE	14,070	836,795	752,004	84,791	60,538	11,943	133,386	---	---	---	---	40,456	---	---	---	
ROCHESTER	89,325	5,701,580	4,228,788	1,472,792	83,663	1,747	1,554,708	---	---	---	---	1,055,380	---	---	---	
ROCKFORD	3,655	441,616	274,989	166,627	54,200	23,840	196,987	---	---	---	---	411,133	566,922	23,840	5,000	
ROGERS	[3]	4,330	763,179	1,035,283	(272,104)	27,890	---	(244,214)	---	---	---	65,741	---	---	---	
ROSEAU	2,754	304,655	307,502	(2,847)	34,271	66,652	(35,228)	---	---	---	---	95,931	---	66,652	105,000	
ROSEMOUNT	15,270	889,479	894,781	(5,302)	1,410,601	103,843	1,301,456	---	---	---	246,837	1,331,636	---	103,843	175,000	
ROSEVILLE	33,949	4,067,477	4,202,803	(135,326)	5,856	---	(129,470)	---	---	---	---	222,910	---	---	---	
SARTELL	[3]	10,333	1,226,354	1,279,831	(53,477)	14,150	---	(39,327)	---	---	40,629	5,883,759	---	---	---	
SAUK CENTRE	[29]	3,937	495,160	460,349	34,811	28,704	79,606	(16,091)	---	---	---	28,054	---	72,251	83,000	
SAUK RAPIDS	10,826	587,433	527,335	60,098	411,633	11,018	460,713	---	---	---	237,570	125,924	3,693,402	11,018	65,000	
SAVAGE	[3]	22,622	4,521,107	3,568,676	952,431	484,155	674,188	762,398	---	---	---	160,000	1,224,481	6,958,326	672,867	649,000
SHAKOPEE	22,192	2,024,965	1,432,719	592,246	372,977	124,071	841,152	---	---	---	446,703	777,564	---	124,071	50,000	
SHOREVIEW	26,374	1,462,436	1,418,297	44,139	211,368	124,750	130,757	---	---	---	80,000	205,217	680,000	123,484	392,878	
SHOREWOOD	7,540	398,555	387,660	10,895	124,269	140,985	(5,821)	18	---	---	5,000	68,488	---	101,142	185,000	
SLEEPY EYE	3,513	320,666	307,875	12,791	11,125	17,670	6,246	---	---	---	---	39,545	---	15,614	45,000	
SOUTH ST. PAUL	20,174	849,889	792,490	57,399	26,392	8,219	75,572	---	---	---	---	50,413	---	3,595	45,000	
SPRING LAKE PARK	6,777	411,803	405,099	6,704	272,070	13,303	265,471	---	---	---	---	8,088	---	---	---	
SPRING VALLEY	2,546	247,819	198,913	48,906	35,709	---	84,615	---	---	---	(17,881)	179,209	---	---	---	
ST. ANTHONY	8,012	437,000	571,337	(134,337)	428,305	14,650	279,318	---	50,630	---	1,259,000	14,808	---	---	---	
ST. CHARLES	3,351	287,762	195,986	91,776	35,175	---	126,951	---	---	---	13,890	53,678	---	---	---	
ST. CLOUD	60,269	7,641,673	4,647,012	2,994,661	1,202,644	2,432,022	1,765,283	---	---	24,000	(130,900)	71,794	---	2,432,022	1,352,600	
ST. FRANCIS	5,330	365,843	228,054	137,789	1,085	---	138,874	---	---	---	---	59,341	---	---	---	
ST. JAMES	4,701	579,862	617,708	(37,846)	34,973	---	(2,873)	---	---	456	2,645	287,213	---	---	155,000	
ST. JOSEPH	4,912	226,998	175,021	51,977	36,065	---	88,042	---	---	---	40,000	9,295	---	---	---	
ST. LOUIS PARK	44,576	2,342,266	2,531,179	(188,913)	512,976	---	324,063	---	---	---	293,203	---	---	---	26,202	
ST. MICHAEL	[*][7]	10,264	357,638	301,428	56,210	79,580	---	135,790	---	---	---	---	---	---	---	
ST. PAUL	[29]	287,260	32,897,461	28,057,159	4,840,302	3,089,401	1,803,119	6,126,584	---	---	307,263	---	10,847,445	---	1,398,995	2,260,460
ST. PAUL PARK	5,081	333,977	300,076	33,901	10,361	18,596	25,666	---	---	---	---	29,897	---	18,596	55,000	
ST. PETER	9,759	1,331,964	830,563	501,401	74,572	97,583	478,390	---	46,835	870	128,935	547,043	---	97,583	227,949	
STAPLES	3,124	191,624	173,191	18,433	31,928	---	50,361	---	---	---	---	218,068	---	---	---	
STEWARTVILLE	5,500	393,502	332,103	61,399	52,989	24,994	89,394	---	---	---	603	22,309	---	19,768	45,000	
STILLWATER	[29]	15,589	944,257	885,067	59,190	244,862	55,135	248,917	---	---	---	257,874	---	55,135	90,000	
THIEF RIVER FALLS	8,412	1,331,447	1,318,526	12,921	56,953	269,620	(199,746)	---	---	---	---	29,974	---	269,620	107,200	
TWO HARBORS	3,631	558,653	604,058	(45,405)	46,014	24,570	(23,961)	---	---	---	(56,611)	166,191	---	24,570	32,620	
VADNAIS HEIGHTS	13,151	766,021	783,603	(17,582)	206,316	---	188,734	---	---	---	59,600	71,948	---	---	---	

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

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE			
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments		
VICTORIA	4,365	400,719	276,255	124,464	4,890	---	129,354	---	---	---	---	---	---	---	---	---	
VIRGINIA	9,131	1,431,679	1,166,426	265,253	44,427	183,910	125,770	---	---	---	---	405,363	87,511	183,910	252,000	---	
WABASHA	[*] [3]	2,618	484,532	263,018	221,514	71,347	---	292,861	---	691	298,630	---	---	---	---	---	
WACONIA	7,300	791,663	615,384	176,279	32,488	174,379	34,388	---	---	---	---	113,062	181,000	167,500	180,000	---	
WADENA	4,300	327,498	226,446	101,052	63,862	---	164,914	---	---	---	27,551	41,991	---	---	---	---	
WAITE PARK	6,644	650,197	624,617	25,580	307,227	332,476	331	---	---	---	---	6,241,217	8,484,480	332,476	---	---	
WASECA	9,711	889,726	891,056	(1,330)	69,610	44,594	23,686	---	---	1,910	59,000	993,878	1,270,000	30,237	80,000	---	
WATERTOWN	3,200	252,006	215,992	36,014	210,979	92,582	154,411	474	---	---	---	380,809	354,573	87,401	88,520	---	
WAYZATA	4,106	507,105	667,507	(160,402)	82,216	---	(78,186)	---	---	---	15,000	14,141	---	---	---	---	
WHITE BEAR LAKE	24,606	1,122,482	1,067,987	54,495	32,347	---	86,842	---	---	---	309,125	20,793	---	---	---	---	
WILLMAR	[29]	18,413	1,663,301	1,360,177	303,124	77,922	11,944	369,102	---	---	---	129,677	---	---	7,840	---	
WINDOM	4,495	708,833	594,482	114,351	19,398	154,897	(21,148)	---	---	---	---	121,655	---	154,897	212,081	---	
WINONA	27,100	2,157,018	1,525,042	631,976	128,716	293,053	467,639	---	---	---	---	712,660	416,261	302,458	406,600	---	
WOODBURY	48,150	2,405,615	2,525,923	(120,308)	114,466	103,060	(108,902)	---	---	---	615,636	777,243	---	103,060	215,000	---	
WORTHINGTON	11,272	1,735,893	1,236,343	499,550	190,994	112,481	578,063	---	---	---	---	1,332,863	---	110,831	170,000	---	
WYOMING	[3]	3,304	625,209	484,981	140,228	180,613	20,565	300,276	---	---	---	100,000	10,278	---	14,700	25,000	
ZIMMERMAN		3,052	663,536	269,896	393,640	21,176	44,478	370,338	---	---	---	---	6,591	---	44,063	120,000	
ZUMBROTA		2,877	320,406	274,973	45,433	54,240	15,050	84,623	---	---	---	35,850	75,260	---	15,050	---	
		<u>3,466,440</u>	<u>348,308,330</u>	<u>303,456,686</u>	<u>44,851,644</u>	<u>51,756,980</u>	<u>21,684,556</u>	<u>74,924,068</u>	<u>579,658</u>	<u>715,695</u>	<u>3,621,871</u>	<u>26,527,086</u>	<u>104,638,283</u>	<u>74,681,424</u>	<u>20,428,477</u>	<u>34,893,519</u>	

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,364	2,837,009	3,168,235	(331,226)	389,910	128,183	(69,499)	---	---	---	---	929,263	---	64,222	115,000
ALBERTVILLE	3,997	314,294	243,406	70,888	---	38,555	32,333	---	---	---	---	41,609	---	33,614	66,636
ANDOVER	27,446	1,170,601	1,103,577	67,024	95,422	---	162,446	---	---	---	625,622	---	---	---	---
ANNANDALE	2,714	253,399	172,176	81,223	26,906	---	108,129	---	---	---	---	218,661	---	---	---
ANOKA	18,088	1,911,255	1,539,488	371,767	277,358	109,850	539,275	---	---	---	141,000	484,664	---	---	---
APPLE VALLEY	[3]	46,600	---	---	---	---	---	---	---	---	---	---	---	---	---
APPLETON	[3]	2,843	---	---	---	---	---	---	---	---	---	---	---	---	---
ARDEN HILLS	9,660	989,253	981,246	8,007	82,000	---	90,007	---	---	---	---	187,702	---	---	---
AUSTIN	23,376	3,737,255	3,106,574	630,681	616,689	314,550	932,820	---	---	---	---	2,657,258	---	314,550	275,000
BAXTER	[3]	5,815	---	---	---	---	---	---	---	---	---	---	---	---	---
BAYPORT	3,179	464,830	454,382	10,448	39,018	---	49,466	---	---	---	---	---	---	---	---
BECKER	2,881	651,274	725,314	(74,040)	18,710	---	(55,330)	---	---	3,873	167,801	25,789	---	---	---
BELLE PLAINE	4,124	962,003	224,876	737,127	96,735	24,709	809,153	7,623	---	---	78,389	39,920	---	22,880	30,000
BEMIDJI	12,073	1,462,226	1,757,251	(295,025)	235,052	1,376	(61,349)	---	---	---	522,499	98,336	---	1,376	---
BENSON	3,386	432,835	421,084	11,751	28,028	9,057	30,722	---	---	---	10,242	138,533	---	9,057	44,395
BIG LAKE	6,895	1,157,201	547,965	609,236	200,611	300,777	509,070	15,735	---	---	---	248,785	---	300,777	125,000
BLAINE	46,000	4,174,394	3,046,084	1,128,310	2,934,576	473	4,062,413	---	---	---	---	---	---	---	---
BLOOMINGTON	[3]	85,285	---	---	---	---	---	---	---	---	---	---	---	---	---
BLUE EARTH	3,587	501,713	482,623	19,090	62,920	73,748	8,262	---	---	---	---	---	---	73,748	100,000
BRAINERD	[29]	13,421	857,125	1,002,555	(145,430)	114,192	---	(31,238)	---	---	---	50,597	---	---	---
BRECKENRIDGE	3,558	234,456	134,885	99,571	10,244	44,935	64,880	---	---	---	54,002	68,918	---	44,935	30,000
BROOKLYN CENTER	29,180	2,604,998	2,016,942	588,056	133,475	---	721,531	---	---	---	---	600,176	---	---	---
BROOKLYN PARK	68,070	5,182,922	4,012,367	1,170,555	395,177	---	1,565,732	---	---	---	1,860,379	304,736	---	---	---
BUFFALO	10,844	3,163,904	1,243,824	1,920,080	48,536	988,455	980,161	---	---	---	150,000	1,758,976	2,052,913	988,455	1,675,246
BURNSVILLE	60,434	5,101,086	4,253,277	847,809	871,551	437	1,718,923	---	---	---	531,872	69,169	---	---	---
BYRON	3,616	321,147	346,655	(25,508)	93,990	2,073	66,409	---	---	---	---	49,435	---	1,219	3,803
CALEDONIA	2,965	343,088	344,447	(1,359)	2,577	16,145	(14,927)	---	---	---	---	621	---	16,145	25,798
CAMBRIDGE	5,715	1,712,021	1,027,580	684,441	476,401	277,650	883,192	---	---	---	28,884	524,609	485,000	277,650	73,500
CANNON FALLS	3,876	508,685	261,917	246,768	25,650	5,217	267,201	---	---	---	---	3,090,209	---	5,217	---
CENTERVILLE	3,331	301,790	188,248	113,542	103,071	15,704	200,909	---	---	---	33,076	---	---	15,704	33,000
CHAMPLIN	22,482	1,444,057	1,254,268	189,789	295,458	---	485,247	---	---	---	36,286	24,713	---	---	---
CHANHASSEN	[3]	21,100	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA	18,380	1,492,809	1,528,918	(36,109)	79,789	---	43,680	---	---	---	3,200	39,199	---	---	---
CHISAGO CITY	2,726	341,355	337,572	3,783	46,684	14,219	36,248	8,446	---	1,056	7,819	---	---	14,219	59,496

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

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHISHOLM	4,929	531,866	545,235	(13,369)	2,624	63,255	(74,000)	---	---	---	---	8,000	---	63,255	90,264
CIRCLE PINES	4,670	287,530	294,632	(7,102)	18,226	---	11,124	---	---	---	---	22,378	---	---	---
CLOQUET	11,370	1,212,196	921,194	291,002	123,885	---	414,887	14,492	---	---	264,889	65,459	---	---	---
COKATO	2,762	576,291	444,634	131,657	62,605	85,334	108,928	34,396	---	---	---	80,049	---	85,334	136,968
COLD SPRING	3,316	578,316	621,863	(43,547)	73,916	71,020	(40,651)	---	---	---	---	277,555	1,128,852	71,020	79,643
COLUMBIA HEIGHTS	18,529	1,215,330	1,075,520	139,810	182,579	10,582	311,807	---	---	3,327	(152,984)	58,054	---	1,450	2,180
COON RAPIDS	61,800	4,361,079	3,780,145	580,934	300,958	---	881,892	---	---	---	---	113,622	---	---	---
COTTAGE GROVE	30,753	1,775,625	1,283,451	492,174	159,515	30,029	621,660	---	---	---	17,000	31,008	---	32,397	120,477
CROOKSTON	8,166	354,737	259,529	95,208	7,472	34,789	67,891	---	---	---	92,910	108,490	---	34,789	40,000
CRYSTAL	22,748	1,773,814	1,466,274	307,540	235,823	11,319	532,044	---	---	---	---	80,474	---	---	---
DAYTON	[*] 4,705	37,030	39,980	(2,950)	8,118	---	5,168	---	---	---	---	---	---	---	---
DEEPHAVEN	3,860	317,788	354,687	(36,899)	36,745	---	(154)	---	---	---	---	---	---	---	---
DELANO	3,967	1,312,139	524,507	787,632	87,446	143,952	731,126	---	---	---	9,560	59,793	---	143,952	261,369
DETROIT LAKES	7,483	1,067,950	1,166,203	(98,253)	111,774	92,162	(78,641)	---	---	---	---	86,794	---	92,162	155,346
DILWORTH	3,042	228,262	300,751	(72,489)	50,845	31,387	(53,031)	---	---	10,454	3,000	41,124	---	31,387	---
DULUTH	86,125	15,471,289	14,537,056	934,233	93,256	311,541	715,948	---	---	---	163,277	608,828	1,330,000	286,267	875,000
EAGAN	64,300	4,324,662	4,152,439	172,223	913,140	---	1,085,363	---	---	1,990	29,335	26,782	---	---	---
EAST GRAND FORKS	7,535	473,108	416,581	56,527	7,055	739,155	(675,573)	---	---	---	---	---	---	---	---
EDEN PRAIRIE	55,660	3,285,037	3,880,771	(595,734)	7,885	---	(587,849)	---	---	---	---	28,380	---	---	---
EDINA	[3] 47,465	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER	17,380	1,363,796	786,197	577,599	150,701	174,220	554,080	---	---	---	24,437	255,107	---	171,205	180,000
ELY	3,680	536,419	492,610	43,809	7,500	---	51,309	---	4,000,000	---	---	5,350,632	---	---	---
EVELETH	[23] [24] 3,814	310,835	318,350	(7,515)	---	---	(7,515)	---	---	---	---	---	---	---	---
FAIRMONT	10,947	1,191,014	774,564	416,450	23,671	1,148	438,973	---	---	---	63,671	167,755	---	---	---
FALCON HEIGHTS	5,580	544,099	398,256	145,843	60,117	---	205,960	---	---	---	---	---	---	---	---
FARIBAULT	21,166	2,765,908	1,930,546	835,362	162,524	311,952	685,934	---	---	---	85,147	1,277,171	---	311,952	390,000
FARMINGTON	13,279	963,188	939,930	23,258	212,832	109,608	126,482	---	---	---	(176,053)	---	---	109,108	140,000
FERGUS FALLS	13,645	1,868,994	1,574,229	294,765	253,012	161,060	386,717	---	---	---	115,745	75,437	570,000	144,586	695,000
FOREST LAKE	[3] 14,719	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FRIDLEY	[3] 27,469	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLENCOE	5,518	837,535	562,126	275,409	20,279	153,960	141,728	---	---	---	(24,900)	71,421	---	153,960	170,000
GLENWOOD	2,601	367,070	568,478	(201,408)	51,512	43,329	(193,225)	---	---	---	---	42,988	610,000	43,329	125,000
GOLDEN VALLEY	[3] 20,391	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GOODVIEW	3,379	343,709	372,162	(28,453)	55,873	---	27,420	---	---	---	23,000	1,089	---	---	---

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

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GRAND RAPIDS	[29]	7,824	4,145,911	4,444,391	(298,480)	34,383	54,112	(318,209)	---	---	---	---	703,475	---	50,147	156,250
GRANITE FALLS		3,057	302,358	303,522	(1,164)	4,525	18,770	(15,409)	---	---	---	7,795	350	---	18,770	95,359
GREENFIELD		2,640	20,282	47,174	(26,892)	5,169	---	(21,723)	---	---	---	---	---	---	---	---
HASTINGS		18,503	1,331,221	1,178,631	152,590	195,640	22,144	326,086	---	---	---	748,542	22,143	---	---	---
HERMANTOWN		8,099	298,803	531,961	(233,158)	39,817	---	(193,341)	---	---	---	---	16,686	---	---	---
HIBBING		17,020	1,535,320	1,517,964	17,356	7,653	56,692	(31,683)	---	675,293	543	---	1,267,035	---	53,805	235,000
HOPKINS		17,250	1,408,799	1,372,191	36,608	60,090	---	96,698	---	---	---	---	22,256	---	---	---
HUGO	[3]	7,195	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON		13,185	2,389,574	2,161,203	228,371	309,094	167,614	369,851	---	---	---	101,500	1,231,426	---	155,376	566,761
INDEPENDENCE		3,346	68,258	102,778	(34,520)	11,039	---	(23,481)	---	---	---	---	132,456	---	---	---
INTERNATIONAL FALLS	[3]	6,606	---	---	---	---	---	---	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS		30,150	1,858,668	1,732,399	126,269	72,302	---	198,571	---	147	---	---	---	---	---	---
JACKSON		3,484	247,840	233,666	14,174	17,522	32,408	(712)	---	---	---	16,996	7,049	---	33,712	52,500
JORDAN		4,100	423,068	227,774	195,294	454,565	18,448	631,411	---	---	---	43,695	39,051	295,000	15,703	330,000
KASSON		4,597	552,741	431,020	121,721	342,005	37,069	426,657	---	---	---	---	1,950,747	---	35,623	40,000
LA CRESCENT		5,011	365,722	358,981	6,741	74,346	---	81,087	---	---	1,121	139,559	---	---	---	---
LAKE CITY		5,104	764,939	599,751	165,188	86,810	147,048	104,950	---	---	---	(75,000)	88,138	---	129,048	172,361
LAKE ELMO		7,036	16,702	41,316	(24,614)	---	---	(24,614)	---	---	---	---	---	---	---	---
LAKEVILLE		44,751	2,732,864	2,799,886	(67,022)	106,745	---	39,723	---	---	---	67,309	163,908	---	---	---
LE SUEUR		4,001	684,012	522,703	161,309	28,915	9,396	180,828	---	---	---	---	300,985	---	9,396	205,000
LINDSTROM		3,219	424,621	352,036	72,585	34,819	---	107,404	---	---	---	(161,816)	54,470	---	---	---
LINO LAKES		17,380	1,011,983	912,236	99,747	36,164	---	135,911	---	---	---	---	2,074	---	---	---
LITCHFIELD		6,577	1,602,376	1,057,437	544,939	125,887	270,178	400,648	---	---	---	65,000	1,560,950	---	270,178	3,245,000
LITTLE CANADA		9,813	833,951	899,798	(65,847)	49,104	---	(16,743)	---	---	---	87,059	---	---	---	---
LITTLE FALLS		7,826	1,009,161	1,104,873	(95,712)	119,423	---	23,711	---	---	---	277,641	341,699	---	---	---
LONG PRAIRIE		3,047	650,930	417,776	233,154	65,953	---	299,107	---	---	---	52,423	313,789	---	---	---
LUVERNE		4,618	757,721	549,830	207,891	98,547	41,264	265,174	---	---	---	48,000	74,299	---	34,809	563,400
MAHTOMEDI		7,977	557,214	607,730	(50,516)	46,479	---	(4,037)	---	---	---	---	6,475	---	---	---
MANKATO		32,698	6,065,074	3,804,345	2,260,729	---	792,453	1,468,276	---	---	---	497,455	757,703	---	785,841	1,374,996
MAPLE GROVE		52,350	3,546,708	4,041,324	(494,616)	3,903,599	---	3,408,983	---	---	---	(158,309)	1,812,034	---	---	---
MAPLEWOOD		35,080	2,958,322	3,148,415	(190,093)	101,163	6,456	(95,386)	---	---	---	---	119,329	---	---	---
MARSHALL		12,828	2,568,195	2,218,440	349,755	560,151	836,700	73,206	---	---	---	339,632	3,584,097	---	836,700	449,074
MEDINA		4,083	219,765	197,345	22,420	59,989	---	82,409	---	---	11,500	---	---	---	---	---
MELROSE		3,115	1,261,110	979,365	281,745	204,211	47,983	437,973	---	---	890	129,286	605,608	---	47,983	120,000

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

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
MENDOTA HEIGHTS	11,470	1,113,871	1,122,837	(8,966)	65,634	---	56,668	556	---	---	(10,000)	---	---	---	---
MILACA	2,596	218,154	185,662	32,492	13,876	10,798	35,570	---	---	---	---	207,011	---	10,438	30,000
MINNEAPOLIS	382,446	58,742,000	43,487,000	15,255,000	4,559,000	2,555,000	17,259,000	---	---	---	2,521,000	11,821,000	11,421,000	2,547,000	10,187,000
MINNETONKA	[3] 51,420	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETRISTA	4,475	276,557	262,777	13,780	20,693	---	34,473	---	---	---	155,000	---	---	---	---
MONTEVIDEO	[3] 5,482	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MONTGOMERY	2,821	389,785	256,609	133,176	4,075	11,108	126,143	---	---	---	(39,360)	1,500	---	11,108	---
MONTICELLO	8,397	831,448	1,898,340	(1,066,892)	64,598	---	(1,002,294)	---	---	---	---	---	---	---	---
MOORHEAD	32,376	3,630,779	3,835,799	(205,020)	392,955	322,390	(134,455)	---	---	---	233,740	307,134	---	293,185	415,337
MORA	3,235	583,422	408,564	174,858	14,661	---	189,519	---	---	---	135,762	269,559	---	---	---
MORRIS	[3] 5,081	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MOUND	9,454	1,080,344	928,175	152,169	38,580	24,423	166,326	---	---	---	---	38,082	---	24,423	46,750
MOUNDS VIEW	12,750	1,174,964	1,138,369	36,595	98,829	---	135,424	---	---	---	9,600	12,377	---	---	---
MOUNTAIN IRON	2,971	190,624	294,861	(104,237)	17,461	---	(86,776)	---	---	---	---	62,812	---	---	---
NEW BRIGHTON	22,215	1,967,356	2,089,059	(121,703)	115,333	8,610	(14,980)	---	---	---	120,453	---	---	6,107	23,800
NEW HOPE	[3] 20,910	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW PRAGUE	4,720	658,876	443,085	215,791	334,674	93,506	456,959	---	---	---	---	43,142	---	92,325	155,000
NEW ULM	13,547	1,751,814	1,982,115	(230,301)	356,463	230,660	(104,498)	---	---	1,846	---	222,410	---	230,660	207,754
NEWPORT	3,725	271,407	299,905	(28,498)	11,093	---	(17,405)	---	---	---	---	5,094	---	---	---
NORTH BRANCH	8,574	640,753	378,186	262,567	84,482	8,792	338,257	---	---	---	33,215	33,215	---	8,792	25,000
NORTH MANKATO	12,054	1,584,387	1,289,676	294,711	6,786	105,557	195,940	---	---	---	140,691	---	---	105,557	143,572
NORTH ST. PAUL	11,923	1,164,929	918,216	246,713	69,277	30,963	285,027	---	---	---	---	25,908	---	30,400	52,800
NORTHFIELD	17,509	1,844,501	1,597,076	247,425	669,760	107,619	809,566	---	214,313	---	1,014,849	7,441,379	---	107,619	80,000
NORWOOD YOUNG AMERICA	3,139	325,078	346,374	(21,296)	72,759	1,498	49,965	---	---	---	129,624	30,319	---	1,498	4,795
OAK GROVE	[24] 6,952	10,975	14,591	(3,616)	---	---	(3,616)	---	---	---	---	---	---	---	---
OAK PARK HEIGHTS	3,977	481,751	487,144	(5,393)	16,279	---	10,886	---	---	---	68,114	2,191	---	---	---
OAKDALE	26,906	2,441,150	2,219,888	221,262	117,746	10,077	328,931	---	---	---	89,474	---	---	---	---
OLIVIA	2,560	250,681	300,108	(49,427)	52,638	38,137	(34,926)	30,674	---	9,447	---	26,470	---	38,137	41,627
ORONO	7,592	848,666	767,015	81,651	120,600	6,287	195,964	2,325	---	---	(27,580)	51,555	---	6,287	130,936
OTSEGO	6,970	36,991	66,030	(29,039)	---	---	(29,039)	---	---	---	---	---	---	---	---
OWATONNA	22,780	1,728,234	1,302,086	426,148	530,221	---	956,369	---	---	---	187,457	442,447	---	---	---
PARK RAPIDS	3,338	254,584	273,120	(18,536)	37,706	---	19,170	---	---	---	22,436	4,215	---	---	---
PERHAM	2,603	413,328	436,193	(22,865)	48,654	41,960	(16,171)	---	---	432	43,750	25,888	---	41,960	24,400
PINE CITY	3,071	210,878	242,543	(31,665)	60,934	---	29,269	1,849	---	---	600,000	29,130	---	---	---

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

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
PIPESTONE	4,406	407,457	282,662	124,795	33,001	64,424	93,372	---	---	---	3,625	54,070	---	64,032	48,566
PLAINVIEW	3,207	504,836	466,423	38,413	7,354	---	45,767	---	---	---	---	19,149	---	---	---
PLYMOUTH	66,675	5,194,104	5,126,770	67,334	592,312	---	659,646	---	---	---	137,648	---	---	---	---
PRINCETON	4,037	529,531	346,191	183,340	27,325	139,104	71,561	---	---	---	---	31,357	---	139,104	167,996
PRIOR LAKE	16,457	1,826,283	1,247,047	579,236	185,948	---	765,184	---	---	---	262,368	---	---	---	---
PROCTOR	2,842	382,427	449,471	(67,044)	29,197	---	(37,847)	---	8,354	592	7,544	1,114	---	---	---
RAMSEY	18,668	595,598	447,492	148,106	99,780	---	247,886	---	---	---	8,000	115,305	---	---	---
RED WING	16,211	2,677,249	1,863,868	813,381	484,729	---	1,298,110	---	---	---	150,082	730,138	---	---	---
REDWOOD FALLS	5,461	513,068	553,112	(40,044)	42,780	8,982	(6,246)	---	---	---	20,000	319,576	---	8,982	35,644
RICHFIELD	[3]	34,876	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE	14,070	1,228,557	1,060,655	167,902	134,245	3,232	298,915	---	---	---	---	62,221	---	---	---
ROCHESTER	89,325	9,059,362	8,276,508	782,854	1,142,504	542,411	1,382,947	189,589	---	48,742	750,000	1,573,198	8,260,544	499,444	8,875,000
ROCKFORD	3,655	487,844	315,770	172,074	44,133	151,615	64,592	---	---	---	---	1,030,827	566,922	151,615	116,886
ROGERS	[3]	4,330	---	---	---	---	---	---	---	---	---	---	---	---	---
ROSEAU	2,754	294,303	258,611	35,692	22,834	29,125	29,401	---	---	1,107	---	30,207	---	29,125	49,733
ROSEMOUNT	15,270	1,005,310	1,304,633	(299,323)	801,576	5,845	496,408	---	---	---	204,612	389,008	---	5,845	---
ROSEVILLE	33,949	2,718,972	3,096,717	(377,745)	235,890	---	(141,855)	---	---	---	---	55,879	---	---	---
SARTELL	[3]	10,333	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE	[29]	3,937	495,075	472,157	22,918	45,171	37,689	30,400	---	---	---	109,682	---	37,689	58,100
SAUK RAPIDS	10,826	699,974	801,802	(101,828)	62,297	21,965	(61,496)	---	---	---	165,000	27,666	---	21,965	45,000
SAVAGE	[3]	22,622	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	22,192	2,249,160	1,806,309	442,851	1,006,445	---	1,449,296	---	---	---	---	79,605	---	---	---
SHOREVIEW	26,374	2,195,043	2,138,033	57,010	187,089	9,489	234,610	---	---	---	80,000	97,875	---	---	---
SHOREWOOD	7,540	680,534	675,121	5,413	108,409	---	113,822	---	---	---	10,000	14,680	---	---	---
SLEEPY EYE	3,513	335,848	94,307	241,541	118,264	32,232	327,573	18,830	---	6,023	(80,000)	2,092	---	32,232	95,000
SOUTH ST. PAUL	20,174	2,136,925	2,137,588	(663)	79,176	---	78,513	---	---	---	---	367,046	---	---	---
SPRING LAKE PARK	6,777	626,556	507,619	118,937	28,584	---	147,521	---	---	---	---	8,916	---	---	---
SPRING VALLEY	[*]	2,546	262,697	287,909	(25,212)	91,423	8,107	58,104	---	---	30,000	---	---	---	---
ST. ANTHONY	8,012	657,416	636,342	21,074	6,114	---	27,188	---	---	---	---	---	---	---	---
ST. CHARLES	3,351	427,844	349,528	78,316	21,445	---	99,761	---	---	---	20,358	20,405	---	---	---
ST. CLOUD	60,269	5,790,370	4,244,214	1,546,156	391,075	280,962	1,656,269	---	---	---	---	243,733	---	280,962	677,212
ST. FRANCIS	5,330	207,809	261,958	(54,149)	12,654	---	(41,495)	---	---	---	---	2,398,039	---	---	---
ST. JAMES	4,701	601,745	558,673	43,072	31,307	---	74,379	---	---	563	69,140	97,436	---	---	---
ST. JOSEPH	4,912	284,672	316,665	(31,993)	34,779	---	2,786	---	---	---	247,000	---	---	---	---

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

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ST. LOUIS PARK	44,576	4,029,628	3,347,446	682,182	139,206	10,478	810,910	---	---	---	172,397	---	---	---	---
ST. MICHAEL	10,264	2,532,795	795,410	1,737,385	267,378	253,352	1,751,411	---	---	---	2,190,000	3,060,838	3,824,545	253,352	203,799
ST. PAUL	287,260	39,852,380	25,246,263	14,606,117	2,070,235	3,136,549	13,539,803	---	141,348	47,444	9,985,839	144,904	---	2,946,897	5,462,228
ST. PAUL PARK	[*]	5,081	417,392	368,925	48,467	7,855	---	56,322	---	---	---	---	---	---	---
ST. PETER	9,759	1,241,816	694,404	547,412	5,841,573	49,414	6,339,571	---	1,439,160	4,389,908	153,482	8,580,580	2,000,000	45,989	86,329
STAPLES	3,124	170,474	198,023	(27,549)	8,124	---	(19,425)	---	---	---	---	43,441	---	---	---
STEWARTVILLE	5,500	413,089	472,168	(59,079)	56,739	26,394	(28,734)	---	---	---	---	4,317	---	26,394	45,000
STILLWATER	15,589	1,421,018	1,622,736	(201,718)	132,113	4,421	(74,026)	---	---	---	---	151,450	---	---	---
THIEF RIVER FALLS	8,412	510,967	524,636	(13,669)	57,206	24,564	18,973	---	---	---	---	44,993	---	24,564	36,064
TWO HARBORS	3,631	808,534	835,873	(27,339)	214,706	48,813	138,554	104,485	---	28,841	1,350	57,395	---	48,813	136,216
VADNAIS HEIGHTS	13,151	1,110,695	1,002,065	108,630	394,904	---	503,534	---	---	---	59,600	42,048	---	---	---
VICTORIA	4,365	306,199	289,495	16,704	6,865	---	23,569	---	---	---	---	---	---	---	---
VIRGINIA	9,131	1,292,265	976,303	315,962	1,854	91,415	226,401	---	---	---	---	184,940	---	91,415	357,730
WABASHA	[3]	2,618	---	---	---	---	---	---	---	---	---	---	---	---	---
WACONIA	7,300	986,594	886,486	100,108	88,366	35,243	153,231	---	---	---	---	132,762	---	34,821	25,000
WADENA	4,300	425,485	448,916	(23,431)	14,608	3,402	(12,225)	---	---	---	13,530	327,770	---	5,583	90,000
WAITE PARK	6,644	430,439	749,184	(318,745)	29,922	---	(288,823)	---	---	---	---	811,607	---	---	---
WASECA	9,711	1,086,704	1,078,329	8,375	45,626	125,553	(71,552)	---	---	---	29,000	381,246	---	125,344	115,000
WATERTOWN	3,200	491,043	309,063	181,980	232,919	91,730	323,169	12	---	---	---	165,808	---	91,730	143,341
WAYZATA	4,106	625,715	547,355	78,360	32,181	---	110,541	---	---	---	15,000	14,141	---	---	---
WEST ST. PAUL	19,624	1,725,782	1,572,434	153,348	190,632	94,670	249,310	---	---	---	460,987	486,515	---	88,705	60,000
WHITE BEAR LAKE	24,606	2,088,453	1,703,998	384,455	15,141	---	399,596	---	---	---	342,125	10,490	---	---	---
WILLMAR	18,413	2,008,639	2,036,062	(27,423)	325,399	---	297,976	---	---	---	515,000	185,537	---	211,938	436,275
WINDOM	4,495	631,115	596,484	34,631	7,398	82,906	(40,877)	---	---	---	---	144,074	---	82,906	170,105
WINONA	27,100	2,828,863	1,715,378	1,113,485	169,595	210,374	1,072,706	---	---	---	---	76,473	---	222,438	361,400
WOODBURY	48,150	2,984,710	3,598,110	(613,400)	42,229	---	(571,171)	---	---	---	108,000	151,174	---	---	---
WORTHINGTON	11,272	1,470,343	1,456,025	14,318	286,376	62,242	238,452	---	---	---	---	743,419	---	46,967	90,000
WYOMING	[3]	3,304	---	---	---	---	---	---	---	---	---	---	---	---	---
ZIMMERMAN	3,052	687,144	337,491	349,653	45,380	85,020	310,013	---	---	---	---	18,756	---	85,020	1,000
ZUMBROTA	2,877	462,299	521,595	(59,296)	69,949	9,715	938	---	---	---	68,000	188,026	---	9,715	25,000
		<u>340,755,250</u>	<u>283,195,112</u>	<u>57,560,138</u>	<u>43,436,813</u>	<u>16,893,472</u>	<u>84,103,479</u>	<u>429,012</u>	<u>6,478,615</u>	<u>4,569,699</u>	<u>28,643,784</u>	<u>80,903,266</u>	<u>32,544,776</u>	<u>15,706,094</u>	<u>43,306,217</u>

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

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALBERT LEA REFUSE	18,364															
		106,144	168,573	(62,429)	3,456	---	(58,973)	---	---	---	---	---	---	---	---	---
ANNANDALE REFUSE	2,714 [*]	127,648	122,281	5,367	2,040	---	7,407	---	---	---	---	---	---	---	---	---
ANOKA RECYCLING	18,088 [*]	176,170	167,224	8,946	2,392	---	11,338	---	---	---	---	---	---	---	---	---
REFUSE	[*]	544,853	528,466	16,387	1,019	---	17,406	---	---	---	---	---	---	---	---	---
APPLETON REFUSE	2,843 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARDEN HILLS RECYCLING	9,660 [*]	54,423	66,968	(12,545)	23,354	---	10,809	---	---	---	---	---	---	---	---	---
AUSTIN WASTE TRANSFER STATION	23,376	65,858	66,420	(562)	17,460	---	16,898	---	---	---	350,000	---	---	---	---	---
BEMIDJI REFUSE	12,073	548,443	586,228	(37,785)	12,706	---	(25,079)	---	---	---	---	78,600	---	---	---	---
BENSON LANDFILL	3,386 [*]	10,251	---	10,251	---	---	10,251	---	---	---	---	---	---	---	---	---
REFUSE	[*]	135,217	127,535	7,682	7,379	---	15,061	---	---	---	---	---	---	---	---	---
BLAINE REFUSE	46,000 25	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BLOOMINGTON RECYCLING	85,285	356,946	658,490	(301,544)	272,044	---	(29,500)	---	---	---	54,700	---	---	---	---	---
BROOKLYN CENTER RECYCLING	29,180 [*]	211,388	214,989	(3,601)	7,589	---	3,988	---	---	---	---	---	---	---	---	---
BROOKLYN PARK RECYCLING	68,070	939,478	922,361	17,117	26,941	---	44,058	---	---	---	---	---	---	---	---	---
CALEDONIA DUMP SITE	2,965 [*]	26,883	24,714	2,169	---	---	2,169	---	---	---	---	---	---	---	---	---
CHAMPLIN REFUSE	22,482 [*]	1,017,750	1,061,505	(43,755)	16,413	110	(27,452)	---	---	---	---	---	---	---	---	---

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

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHISHOLM REFUSE	4,929	382,812	408,655	(25,843)	31,979	---	6,136	---	---	---	---	1,227	---	---	16,100
CIRCLE PINES REFUSE	4,670 [*]	241,869	240,820	1,049	26,644	---	27,693	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS REFUSE	18,529	1,237,355	1,271,846	(34,491)	103,356	---	68,865	---	---	---	166,960	---	---	---	---
DEEPHAVEN REFUSE	3,860 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DILWORTH REFUSE	3,042	216,705	232,593	(15,888)	6,628	---	(9,260)	---	---	---	3,000	---	---	---	---
EAST GRAND FORKS REFUSE	7,535	557,527	503,251	54,276	30,098	---	84,374	---	---	---	---	---	---	---	---
EDINA RECYCLING	47,465 [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER REFUSE	17,380 [*]	706,626	807,572	(100,946)	25,340	---	(75,606)	---	---	---	(2,013)	---	---	---	---
FARMINGTON REFUSE	13,279	1,133,855	974,608	159,247	67,071	---	226,318	---	---	---	55,000	175,799	---	---	---
FERGUS FALLS REFUSE	13,645	3,458,072	3,122,729	335,343	260,603	88,201	507,745	---	57,116	441,869	80,348	408,263	1,760,000	80,797	295,000
GLENCOE REFUSE	5,518 [*]	68,655	57,958	10,697	---	1,756	8,941	---	---	---	(83,619)	---	---	1,756	---
GLENWOOD REFUSE	2,601 [*]	116,061	105,615	10,446	1,421	---	11,867	---	---	---	3,000	---	---	---	---
GOLDEN VALLEY RECYCLING	20,391 [*]	221,359	271,918	(50,559)	71,952	---	21,393	---	---	---	---	---	---	---	---
HIBBING REFUSE	17,020	2,045,201	2,035,128	10,073	7,156	---	17,229	---	---	---	---	27,318	---	---	---
HOPKINS REFUSE	17,250	570,272	674,432	(104,160)	58,492	---	(45,668)	---	---	---	---	2,050	---	---	---

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

**TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HUTCHINSON REFUSE	13,185	695,469	1,165,401	(469,932)	163,074	---	(306,858)	---	---	9,725	---	2,013,909	---	---	---
LA CRESCENT REFUSE	5,011	188,295	200,244	(11,949)	1,488	---	(10,461)	---	---	---	---	---	---	---	---
LAKE CITY REFUSE	5,104	204,028	206,377	(2,349)	7,504	---	5,155	---	---	---	---	---	---	---	---
LITTLE FALLS REFUSE	7,826	244,157	210,717	33,440	9,678	---	43,118	---	---	---	37,051	---	---	---	---
LUVERNE REFUSE	4,618	348,692	316,614	32,078	32,224	62	64,240	---	---	---	40,000	---	---	62	---
MANKATO REFUSE	32,698	1,040,330	825,549	214,781	---	---	214,781	---	---	---	---	---	---	---	---
MINNEAPOLIS REFUSE	382,446	25,789,000	24,717,000	1,072,000	147,000	---	1,219,000	---	---	---	17,000	732,000	---	---	---
MINNETONKA RECYCLING	51,420	520,347	647,395	(127,048)	161,220	---	34,172	---	---	---	30,000	---	---	---	---
MONTEVIDEO REFUSE	5,482	412,721	412,721	---	---	---	---	---	---	---	---	---	---	---	---
MONTGOMERY REFUSE	2,821	1,435	1,050	385	---	---	385	---	---	---	---	---	---	---	---
MOORHEAD REFUSE	32,376	2,433,661	2,182,027	251,634	161,855	78,348	335,141	---	---	---	230,870	27,950	---	---	---
MOUND RECYCLING	9,454	99,414	136,846	(37,432)	30,009	---	(7,423)	---	---	---	---	---	---	---	---
MOUNTAIN IRON REFUSE	2,971	344,216	330,221	13,995	12,836	---	26,831	---	---	---	---	7,169	---	---	---
NORTH MANKATO REFUSE	12,054	845,081	812,623	32,458	---	5,810	26,648	---	---	---	26,900	30,961	---	5,810	25,000
NORTH ST. PAUL REFUSE	11,923	177,876	155,419	22,457	324	---	22,781	---	---	---	---	---	---	---	---

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

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
NORTHFIELD REFUSE	17,509 [*]	539,913	521,067	18,846	21,654	---	40,500	---	---	---	55,000	---	---	---	---
OAK PARK HEIGHTS REFUSE	3,977 [*]	97,575	184,179	(86,604)	---	---	(86,604)	---	---	---	(83,000)	---	---	---	---
PERHAM INCINERATOR	2,603 [*]	---	---	---	---	---	---	---	---	---	---	41,368	1,815,489	---	---
PERHAM RECYCLING		47,547	48,469	(922)	1,086	---	164	---	---	30	---	---	---	---	---
PIPESTONE REFUSE	4,406	198,205	185,579	12,626	16,098	---	28,724	---	---	---	---	23,238	---	---	---
PLYMOUTH REFUSE	66,675	487,790	699,579	(211,789)	355,254	---	143,465	---	---	---	39,988	---	---	---	---
PRINCETON REFUSE	4,037 [29]	310,008	307,486	2,522	1,141	5,846	(2,183)	---	---	---	---	12,248	---	4,546	25,077
RAMSEY RECYCLING	18,668 [*]	170,665	166,108	4,557	1,550	---	6,107	---	---	---	4,000	---	---	---	---
RED WING INCINERATOR	16,211	1,271,924	1,643,003	(371,079)	20,660	---	(350,419)	---	---	---	---	119,967	---	---	---
RED WING SOLID WASTE		1,356,361	1,058,847	297,514	9,187	---	306,701	---	---	---	---	---	---	---	---
ROBBINSDALE REFUSE	14,070 [*]	1,107,437	1,033,398	74,039	138,853	---	212,892	---	---	42,912	75,000	---	---	---	---
ROSEAU REFUSE	2,754	313,799	281,026	32,773	13,674	---	46,447	---	---	---	---	5,143	---	---	---
ROSEVILLE RECYCLING	33,949	184,342	208,891	(24,549)	18,608	---	(5,941)	---	---	---	---	---	---	---	---
SHAKOPEE REFUSE	22,192 [*]	9,315	53,323	(44,008)	6,113	---	(37,895)	---	---	---	---	---	---	---	---
SHOREWOOD RECYCLING	7,540	77,600	104,151	(26,551)	25,746	---	(805)	---	---	---	---	---	---	---	---
ST. CLOUD REFUSE	60,269	1,959,812	1,860,572	99,240	98,686	---	197,926	---	---	10,000	---	110,755	---	---	---

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

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ST. JOSEPH REFUSE	4,912 [*]	145,007	113,416	31,591	9,058	---	40,649	---	---	---	10,000	---	---	---	---
ST. LOUIS PARK REFUSE	44,576 [*]	1,787,380	1,966,167	(178,787)	303,736	---	124,949	---	---	---	177,133	---	---	---	---
ST. PETER REFUSE	9,759	569,901	597,354	(27,453)	68,539	3,102	37,984	---	---	67,298	(2,071)	29,858	---	3,102	10,600
THIEF RIVER FALLS REFUSE	8,412	624,382	566,564	57,818	7,603	---	65,421	---	---	---	---	3,845	---	---	---
VADNAIS HEIGHTS SOLID WASTE	13,151	42,033	44,594	(2,561)	7,903	---	5,342	---	---	---	---	4,501	---	---	---
VIRGINIA REFUSE	9,131	1,151,968	1,124,247	27,721	---	---	27,721	---	---	---	---	---	---	---	---
WAYZATA REFUSE	4,106 [*]	215,272	220,449	(5,177)	388	---	(4,789)	---	---	---	(5,000)	---	---	---	---
WHITE BEAR LAKE REFUSE	24,606	942,680	944,133	(1,453)	64,293	---	62,840	---	---	---	43,000	1,570	---	---	---
		62,233,459	61,675,685	557,774	3,000,575	183,235	3,375,114	---	57,116	571,834	1,323,247	3,857,739	3,575,489	96,073	371,777

96

**TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALEXANDRIA	9,247	12,235,316	11,414,481	820,835	439,326	861,981	398,180	---	---	---	---	2,417,357	---	250,228	200,000
ANOKA	18,088	17,743,428	15,579,219	2,164,209	707,571	51,996	2,819,784	---	---	---	125,000	1,351,972	---	35,626	---
AUSTIN	23,376	23,785,875	23,820,953	(35,078)	468,785	17,762	415,945	---	---	---	---	1,397,857	1,350,000	---	---
BENSON	3,386	1,824,239	1,732,383	91,856	378,363	5,526	464,693	---	---	---	93,443	2,412,411	---	5,526	---
BLUE EARTH	3,587	3,674,796	3,216,326	458,470	333,912	234,235	558,147	---	---	---	---	166,963	---	194,784	240,000
BRAINERD	[29] 13,421	10,101,347	9,529,887	571,460	242,477	---	813,937	---	74,992	---	180,000	845,871	---	---	---
BRECKENRIDGE	3,558	1,948,669	1,805,872	142,797	40,455	---	183,252	---	---	---	157,434	70,668	---	---	---
BUFFALO	10,844	7,485,149	6,552,116	933,033	179,811	281,004	831,840	---	---	---	550,000	2,801,940	2,850,916	281,004	402,466
CALEDONIA	2,965	1,537,658	1,122,878	414,780	59,615	680	473,715	---	---	---	142,690	74,095	---	680	---
CHASKA	18,380	14,373,066	13,573,139	799,927	547,784	---	1,347,711	---	---	---	506,187	1,288,939	---	---	305,819
DELANO	3,967	2,723,916	2,432,409	291,507	394,119	195,453	490,173	---	---	---	---	1,825,160	---	192,403	268,416
DETROIT LAKES	7,483	7,301,222	6,974,867	326,355	414,956	104,067	637,244	---	---	---	465,000	442,505	---	---	---
EAST GRAND FORKS	7,535	7,995,270	6,805,672	1,189,598	3,200,744	3,288	4,387,054	---	---	---	655,972	5,494,594	2,736,614	3,288	---
ELK RIVER	17,380	10,579,069	9,016,406	1,562,663	203,716	20,455	1,745,924	---	---	---	252,497	2,188,231	---	9,555	57,500
ELY	3,680	2,016,608	1,868,201	148,407	39,389	---	187,796	---	---	---	---	---	---	---	---
FAIRMONT	10,947	11,891,802	11,942,566	(50,764)	434,860	---	384,096	---	---	---	621,961	353,380	---	---	---
GLENCOE	[29] 5,518	5,847,308	5,021,345	825,963	131,892	278,659	679,196	---	---	---	92,643	371,630	---	278,659	689,882
GRAND RAPIDS	[29] 7,824	9,061,775	8,031,239	1,030,536	414,793	178,816	1,266,513	---	---	---	---	520,918	---	101,693	97,500
GRANITE FALLS	3,057	1,832,377	1,679,913	152,464	31,403	18,980	164,887	---	---	---	210,513	178,687	---	18,980	45,000
HASTINGS	18,503	757,289	419,890	337,399	---	191,742	145,657	---	---	---	---	250,048	---	191,343	660,000
HIBBING	17,020	8,635,392	8,543,595	91,797	473,178	215,710	349,265	---	---	---	---	586,907	---	189,531	690,000
HUTCHINSON	13,185	20,578,064	18,692,888	1,885,176	468,296	603,921	1,749,551	---	---	---	560,280	2,589,836	5,275,500	576,834	1,425,435
JACKSON	3,484	2,457,953	2,072,288	385,665	114,688	41,099	459,254	---	---	---	106,406	91,916	450,000	42,087	580,000
KASSON	4,597	1,749,442	1,701,494	47,948	106,146	3,977	150,117	---	---	---	43,600	244,343	---	2,477	---
LAKE CITY	5,104	6,414,656	5,742,438	672,218	143,429	82,236	733,411	---	---	---	5,000	1,922,291	1,600,000	46,236	---
LE SUEUR	4,001	5,569,586	5,210,516	359,070	114,050	---	473,120	---	---	---	330,000	573,348	---	---	---
LITCHFIELD	[4] 6,577	5,607,926	5,491,445	116,481	369,912	144,376	342,017	---	---	---	60,000	672,729	---	137,147	167,000
LUVERNE	4,618	3,547,267	3,101,364	445,903	115,389	143,411	417,881	---	---	---	110,000	680,496	---	424	---
MARSHALL	[29] 12,828	21,306,879	20,371,635	935,244	1,549,609	478,767	2,006,086	---	---	---	570,315	174,103	6,763,150	432,201	341,550
MELROSE	3,115	3,738,037	3,708,808	29,229	358,684	1,078	386,835	---	---	1,948	231,623	425,327	---	1,078	---
MOORHEAD	32,376	16,051,606	12,208,140	3,843,466	766,648	320,731	4,289,383	---	---	---	3,730,000	1,892,999	---	320,731	308,996
MORA	3,235	3,940,218	3,841,285	98,933	209,955	45,002	263,886	---	---	---	177,175	228,217	---	45,002	155,000
MOUNTAIN IRON	2,971	968,573	1,022,429	(53,856)	2,401	489	(51,944)	---	---	---	---	---	---	489	---
NEW PRAGUE	4,720	4,604,118	4,277,722	326,396	194,775	122,235	398,936	---	---	---	---	1,338,447	760,000	96,143	270,000

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

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
NEW ULM		13,547	15,503,667	14,190,706	1,312,961	319,794	442,979	1,189,776	---	---	7,802	---	2,847,911	---	430,067	685,000
NORTH BRANCH	[29]	8,574	2,133,143	1,944,424	188,719	78,125	114,732	152,112	---	---	---	---	205,970	---	80,295	55,000
NORTH ST. PAUL		11,923	5,949,144	6,077,700	(128,556)	99,643	3,169	(32,082)	---	---	---	---	578,617	---	3,169	---
OLIVIA		2,560	1,576,845	1,109,875	466,970	217,446	12,062	672,354	---	---	---	375,819	---	---	5,240	50,000
OWATONNA		22,780	23,579,196	21,865,926	1,713,270	872,252	302,464	2,283,058	---	---	---	---	2,839,537	---	302,464	272,445
PRINCETON	[29]	4,037	3,823,142	3,639,151	183,991	47,731	131,554	100,168	---	---	---	---	162,854	---	90,167	60,000
PROCTOR	[29]	2,842	1,398,256	1,348,499	49,757	153,311	41,684	161,384	---	65,830	3,641	---	138,881	---	41,684	25,000
REDWOOD FALLS		5,461	3,369,574	3,338,234	31,340	446,014	125,126	352,228	---	---	---	110,000	905,943	2,826,125	77,412	---
ROCHESTER		89,325	90,193,498	86,155,941	4,037,557	3,393,671	1,451,164	5,980,064	---	---	---	---	26,663,602	---	1,437,761	775,000
ROSEAU		2,754	2,110,094	1,781,699	328,395	73,637	1,373	400,659	---	---	---	150,000	61,175	---	1,373	---
SAUK CENTRE	[29]	3,937	2,715,528	2,645,285	70,243	87,944	1,231	156,956	---	---	---	---	331,478	---	958	---
SHAKOPEE		22,192	18,504,239	15,580,018	2,924,221	648,234	842,608	2,729,847	---	---	---	791,592	2,238,780	12,000,000	600,971	75,000
SLEEPY EYE		3,513	2,691,153	2,272,210	418,943	111,660	---	530,603	---	---	---	---	739,951	---	---	---
SPRING VALLEY		2,546	1,505,740	1,464,848	40,892	142,571	---	183,463	---	---	---	51,373	151,855	---	---	---
ST. CHARLES		3,351	1,460,792	1,294,829	165,963	47,461	8,303	205,121	---	---	---	124,125	142,496	---	8,303	20,000
ST. CLOUD		60,269	1,961,373	727,732	1,233,641	122,420	1,021,722	334,339	---	---	---	---	---	---	1,021,722	635,000
ST. JAMES		4,701	3,121,812	2,719,097	402,715	134,112	21,004	515,823	---	---	1,024	340,000	832,613	4,820,000	21,004	---
ST. PETER		9,759	5,650,309	5,167,577	482,732	89,926	151,698	420,960	---	---	1,846	532,430	301,076	---	148,881	108,800
STAPLES		3,124	1,451,450	1,489,081	(37,631)	41,163	1,267	2,265	---	---	---	---	28,141	---	1,267	---
THIEF RIVER FALLS		8,412	6,122,250	5,552,917	569,333	379,809	252,925	696,217	---	---	166,185	450,000	457,290	---	---	---
TWO HARBORS		3,631	1,953,735	1,858,259	95,476	173,904	9,130	260,250	---	---	3,682	100,810	240,567	---	---	---
VIRGINIA		9,131	7,096,621	6,300,481	796,140	353,379	162,060	987,459	---	---	---	---	1,072,495	692,354	162,060	705,250
WADENA		4,300	3,102,450	2,668,312	434,138	207,332	46,395	595,075	---	---	---	207,285	155,771	---	46,395	85,000
WASECA		9,711	4,838,097	4,937,981	(99,884)	20,629	5,047	(84,302)	---	---	---	77,000	594,628	---	5,047	---
WILLMAR	[29]	18,413	16,430,080	14,411,462	2,018,618	716,262	346,064	2,388,816	---	---	---	1,253,541	2,506,204	3,295,120	191,948	2,770,960
WINDOM		4,495	3,138,043	2,831,321	306,722	87,912	392,988	1,646	---	---	---	195,245	491,135	---	94,690	155,000
WORTHINGTON		11,272	9,848,455	8,868,725	979,730	491,920	61,121	1,410,529	---	---	---	402,577	1,303,892	2,538,702	28,913	---
			501,114,582	460,768,099	40,346,483	23,209,393	10,597,546	52,958,330	---	140,822	186,128	15,139,536	81,867,047	47,958,481	8,255,940	13,382,019

TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
APPLETON	2,843															
CLINIC	[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOSPITAL	[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NURSING HOME	[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRANITE FALLS	3,057															
HOSPITAL	[11]	10,111,236	9,679,464	431,772	152,380	---	584,152	---	---	---	---	449,215	---	121,758	375,000	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
HUTCHINSON	13,185															
HOSPITAL	[11]	39,426,565	36,412,907	3,013,658	602,618	937,546	2,678,730	---	---	---	---	4,290,312	191,025	937,546	663,531	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
MARSHALL	12,828															
HOSPITAL	[11] [14] [22,778,549	21,088,790	1,689,759	1,877,452	718,349	2,848,862	---	---	---	---	3,635,159	---	734,953	989,889	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
NORTHFIELD	17,509															
HOSPITAL	[11]	26,331,887	22,430,900	3,900,987	1,549,344	55,849	5,394,482	---	---	---	---	5,279,231	22,000,000	258,959	3,265,000	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
REDWOOD FALLS	5,461															
HOSPITAL		8,996,431	8,856,324	140,107	298,299	319,538	118,868	---	---	---	44,483	616,569	---	319,538	145,000	
SAUK CENTRE	3,937															
HOSPITAL	[11] [29]	9,249,845	8,351,752	898,093	146,633	191,091	853,635	---	---	---	---	310,138	---	191,091	743,570	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
SLEEPY EYE	3,513															
HOSPITAL		3,473,815	3,518,614	(44,799)	181,225	90	136,336	---	---	---	---	112,152	---	90	20,000	
ST. PETER	9,759															
HOSPITAL	[11][29]	12,138,115	11,500,247	637,868	234,179	21,480	850,567	---	---	52,702	---	493,288	---	18,608	364,961	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
VIRGINIA	9,131															
HOSPITAL		33,706,956	33,891,956	(185,000)	602,908	---	417,908	---	---	---	---	1,315,742	1,092,838	664,693	1,445,267	
NURSING HOME		6,261,911	6,218,819	43,092	---	---	43,092	---	---	---	---	79,664	---	53,517	---	
WILLMAR	18,413															
HOSPITAL	[29]	63,700,627	60,312,361	3,388,266	1,127,563	5,353	4,510,476	---	---	---	---	3,922,595	---	354,886	4,191,530	

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

**TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WINDOM	4,495															
HOSPITAL	[12] [19]	7,430,473	7,384,961	45,512	91,020	31,090	105,442	---	---	---	---	247,842	---	31,012	46,207	
WORTHINGTON	11,272															
HOSPITAL	[11]	18,745,527	17,728,462	1,017,065	425,872	242,195	1,200,742	---	---	---	---	2,168,540	---	235,899	200,000	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
		<u>262,351,937</u>	<u>247,375,557</u>	<u>14,976,380</u>	<u>7,289,493</u>	<u>2,522,581</u>	<u>19,743,292</u>	<u>---</u>	<u>---</u>	<u>52,702</u>	<u>44,483</u>	<u>22,920,447</u>	<u>23,283,863</u>	<u>3,922,550</u>	<u>12,449,955</u>	

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALBERT LEA	18,364															
PORT AUTHORITY REAL ESTATE		501,960	355,728	146,232	18,045	---	164,277	---	---	---	---	512,922	---	---	---	170,000
APPLETON	2,843															
EDA	[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AUSTIN	23,376															
HRA	[14] [29]	2,737,885	2,486,988	250,897	178,573	653,727	(224,257)	---	926,221	---	(19,000)	4,003,955	---	653,727	---	40,000
PORT AUTHORITY	[14] [29]	434,606	216,697	217,909	186,018	364,609	39,318	43,995	---	25,220	---	2,261	---	364,609	---	538,063
SMALL BUSINESS LOAN	[*]	59,028	---	59,028	9,614	12,000	56,642	---	---	---	---	---	---	12,000	---	---
BEMIDJI	12,073															
SENIOR HOUSING PROJECT		459,586	299,258	160,328	13,336	174,113	(449)	---	---	---	---	18,539	---	174,113	---	110,000
BLAINE	46,000															
SENIOR HOUSING		1,146,007	839,964	306,043	193,073	17,921	481,195	---	---	---	373,321	125,140	---	---	---	---
BLOOMINGTON	85,285															
HRA	[29]	342,780	375,098	(32,318)	8,590	---	(23,728)	---	122,986	---	---	---	---	---	---	---
BRAINERD	13,421															
HRA	[29]	1,715,509	2,006,636	(291,127)	300,262	3,987	5,148	---	---	---	---	276,294	---	---	---	---
DAYTON	4,705															
WASHINGTON MANOR	[*]	2,702	425	2,277	7	---	2,284	---	---	---	---	---	---	---	---	---
EAST GRAND FORKS	7,535															
CITY MALL		325,113	375,426	(50,313)	31,903	24,481	(42,891)	---	---	---	(16,500)	1,875	---	24,272	---	21,711
EDA	[29]	173,350	448,180	(274,830)	553,609	73,983	204,796	73,152	---	469,346	(50,000)	---	---	73,983	---	74,336
HRA	[29]	195,127	1,370,441	(1,175,314)	1,170,567	---	(4,747)	---	1,159,612	---	---	7,918	---	---	---	---
EVELETH	3,814															
SENIOR HOUSING		231,954	164,024	67,930	16,276	114,358	(30,152)	---	---	---	---	2,822	---	107,820	---	25,000
FERGUS FALLS	13,645															
WESTERN MN INDUSTRIES		106,153	84,491	21,662	31,997	70,649	(16,990)	---	---	---	---	15,000	---	67,338	---	72,870
FOREST LAKE	14,719															
AIRPORT/IND. PARK		49,530	93,598	(44,068)	---	71,863	(115,931)	---	---	---	---	67,754	---	71,863	---	17,024
HRA	[29]	194,414	220,177	(25,763)	5,984	---	(19,779)	---	---	---	---	6,780	---	---	---	---
GLENCOE	5,518															
ORCHARD ESTATE APT.	[21] [29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRANITE FALLS	3,057															
COMMUNITY HOUSING		186,229	80,608	105,621	3,989	100,549	9,061	---	---	---	---	---	---	100,549	---	32,551

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HIBBING	17,020														
HEDA STUDENT HOUSING		260,256	212,988	47,268	15,748	138,490	(75,474)	---	---	---	(35,057)	4,920	---	136,608	50,000
HOPKINS	17,250														
HOUSING AUTHORITY	[*]	209,296	294,619	(85,323)	85,561	---	238	---	32,114	---	---	---	---	---	---
HUTCHINSON	13,185														
HRA	[29]	255,227	511,204	(255,977)	333,823	---	77,846	---	---	---	(18,732)	48,215	---	---	---
JACKSON	3,484														
WEDGEWOOD APARTMENTS		133,144	77,947	55,197	22,627	86,359	(8,535)	---	---	---	---	13,600	---	86,359	17,929
LUVERNE	4,618														
EDA	[29]	298,507	376,711	(78,204)	87,152	160,750	(151,802)	---	---	196	(209,000)	---	---	160,750	165,773
MANKATO	32,698														
EASTWOOD INDUSTRIAL PARK	[*]	---	503	(503)	3,505	17,294	(14,292)	---	---	---	---	---	---	17,294	250,000
ECONOMIC DEVELOPMENT		486,128	1,223,583	(737,455)	926,022	---	188,567	372,181	---	4,171	---	694,146	---	---	---
MANKATO EDA		463,782	1,776,998	(1,313,216)	1,710,018	---	396,802	---	1,637,324	---	---	542,586	---	---	---
RIVERFRONT 2000		1,784,650	2,799,292	(1,014,642)	3,457,025	947,861	1,494,522	---	---	---	600,000	32,941	---	782,700	640,000
MARSHALL	12,828														
PARKWAY TOWNHOMES	[21]	57,785	14,768	43,017	---	---	43,017	---	---	---	---	1,579,114	1,226,178	---	---
PUBLIC HOUSING	[29]	409,983	511,522	(101,539)	6,288	---	(95,251)	---	---	---	---	37,785	---	---	---
MELROSE	3,115														
HRA	[13] [29]	58,852	121,907	(63,055)	62,017	40,039	(41,077)	---	59,187	---	---	---	---	---	---
MINNEAPOLIS	382,446														
MCDA	[*] [29]	8,495,000	2,922,000	5,573,000	2,173,000	7,054,000	692,000	---	---	---	(950,000)	---	33,290,000	7,054,000	28,083,000
RIVER TERMINAL		2,958,000	3,202,000	(244,000)	---	11,000	(255,000)	---	---	---	97,000	---	---	11,000	---
MONTEVIDEO	5,482														
EDA		553,587	338,458	215,129	29,090	216,340	27,879	---	10,000	---	---	180,292	---	216,008	92,920
MOORHEAD	32,376														
PUBLIC HOUSING	[13][29]	866,486	1,426,584	(560,098)	30,891	---	(529,207)	---	---	---	---	42,989	---	---	---
NEW PRAGUE	4,720														
EDA		74,890	63,944	10,946	82,094	22,690	70,350	---	---	---	10,000	57,586	---	22,690	11,409
NEW ULM	13,547														
EDA		1,077,147	939,789	137,358	52,753	255,244	(65,133)	---	---	---	72,252	59,758	---	255,244	228,806
NORTHFIELD	17,509														
EDA	[*]	---	203,546	(203,546)	85,178	---	(118,368)	---	---	---	---	---	---	---	---

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
OLIVIA	2,560														
CONGREGATE HOUSING		348,349	265,441	82,908	7,836	92,589	(1,845)	---	---	---	---	---	---	88,962	60,000
MULTI FAMILY HOUSING		103,595	58,657	44,938	7,808	65,198	(12,452)	---	---	---	6,200	---	---	62,664	---
OWATONNA	22,780														
HRA HOUSING	[*]	252,674	251,775	899	1,385	1,891	393	---	---	---	---	---	---	---	---
PLYMOUTH	66,675														
TOWNE SQUARE HRA		792,590	552,722	239,868	85,551	283,520	41,899	---	---	---	---	22,443	---	283,520	105,250
PRIOR LAKE	16,457														
EDA	[25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
REDWOOD FALLS	5,461														
ASPENWOOD APTS		---	---	---	541	---	541	---	---	---	---	370,862	397,837	---	---
SOUTHWAITE APTS		223,957	102,195	121,762	4,010	118,423	7,349	---	---	---	---	---	1,952,820	118,423	1,912,982
ROBBINSDALE	14,070														
BROADWAY COURT		571,222	189,496	381,726	71,201	301,676	151,251	---	---	---	---	688,339	---	301,676	---
HUBBARD MARKETPLACE	[*]	24,844	971,301	(946,457)	1,462,093	---	515,636	---	---	---	(1,888,038)	2,342,559	---	---	---
SAUK CENTRE	3,937														
HRA	[14] [29]	157,227	200,574	(43,347)	60,668	---	17,321	---	---	---	---	---	---	---	---
ST. CLOUD	60,269														
HRA	[29]	1,786,137	5,921,860	(4,135,723)	4,830,704	414,576	280,405	---	693,710	---	55,438	14,225	---	414,576	407,843
ST. JAMES	4,701														
EDA HOUSING		131,768	51,817	79,951	4,530	65,203	19,278	---	---	---	6,000	28,143	45,900	65,203	15,149
ST. PAUL	287,260														
HRA HOUSING LOAN	[*]	2,101,829	5,407,554	(3,305,725)	1,593,687	95,975	(1,808,013)	---	---	536,424	(1,482,476)	---	---	95,975	---
PORT AUTHORITY	[29]	6,813,691	5,115,091	1,698,600	6,937,197	7,799,451	836,346	1,622,386	---	---	---	66,955	---	3,600,540	2,037,283
ST. PETER	9,759														
HRA	[29]	184,263	239,900	(55,637)	100,960	---	45,323	---	96,632	---	---	73,689	---	---	---
VADNAIS HEIGHTS	13,151														
EDA	[*] [29]	125,942	1,005	124,937	6,407	60,663	70,681	---	---	---	62,415	---	---	60,663	55,000
VIRGINIA	9,131														
WASHINGTON MANOR		526,874	311,141	215,733	24,216	271,995	(32,046)	---	---	---	---	2,676	---	271,995	82,159
WABASHA	2,618														
EDA	[0]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WACONIA APARTMENTS	7,300	72,957	39,273	33,684	4,645	---	38,329	---	---	---	---	---	---	---	---	---
WHITE BEAR LAKE SENIOR HOUSING	24,606	282,289	161,037	121,252	11,767	---	133,019	---	---	---	175,486	2,045	---	---	---	---
WORTHINGTON PRAIRIE ACRES APARTMENTS	11,272	102,287	65,590	36,697	4,626	55,642	(14,319)	---	---	---	---	---	---	55,642	15,000	---
		<u>41,907,148</u>	<u>46,342,531</u>	<u>(4,435,383)</u>	<u>27,104,467</u>	<u>20,259,109</u>	<u>2,409,975</u>	<u>2,111,714</u>	<u>4,737,786</u>	<u>1,035,357</u>	<u>(3,210,691)</u>	<u>11,947,128</u>	<u>36,912,735</u>	<u>15,812,766</u>	<u>35,332,058</u>	

**TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALEXANDRIA	9,247															
RUNESTONE COMM. CENTER		247,289	495,946	(248,657)	75,395	34,995	(208,257)	---	---	---	---	18,376	---	34,995	30,000	
ANOKA	18,088															
GOLF COURSE		1,287,288	1,249,336	37,952	40,606	20,580	57,978	---	---	---	---	181,825	---	---	---	
APPLE VALLEY	46,600															
GOLF COURSE		835,472	782,950	52,522	16,370	3,736	65,156	---	---	---	---	59,095	---	---	---	
SPORTS ARENA		531,953	549,185	(17,232)	100,000	100,807	(18,039)	---	---	---	---	1,755	---	79,712	55,000	
BECKER	2,881															
GOLF COURSE		1,488,725	1,400,550	88,175	50,815	---	138,990	---	---	---	---	229,749	---	---	---	
BLOOMINGTON	85,285															
RECREATIONAL FACILITIES		2,944,022	3,540,407	(596,385)	1,339,179	129,831	612,963	813,669	---	29,203	---	1,534,907	---	129,831	150,000	
BROOKLYN CENTER	29,180															
BROWN HERITAGE CENTER		3,920,676	3,809,784	110,892	21,086	1,235	130,743	---	---	---	---	38,092	---	---	---	
GOLF COURSE		320,105	295,533	24,572	12,388	737	36,223	---	---	---	10,000	5,352	---	737	---	
BROOKLYN PARK	68,070															
RECREATION		3,359,884	3,758,138	(398,254)	165,723	252,899	(485,430)	---	---	---	---	2,245,416	---	183,990	110,000	
BURNSVILLE	60,434															
GOLF COURSE		261,570	263,480	(1,910)	40,187	33,333	4,944	---	---	---	---	13,476	---	33,333	50,000	
ICE ARENA		853,638	859,997	(6,359)	15,582	43,760	(34,537)	---	---	---	(70,000)	78,203	---	43,760	130,000	
CHAMPLIN	22,482															
ARENA		337,568	593,063	(255,495)	84,359	4,283	(175,419)	---	---	---	(35,533)	16,668	---	4,283	9,068	
CHASKA	18,380															
COMMUNITY CENTER		2,039,093	2,610,321	(571,228)	177,835	---	(393,393)	---	---	---	112,734	7,194	---	---	---	
GOLF COURSE		1,730,431	1,702,702	27,729	10,607	---	38,336	---	---	---	370,000	130,373	---	---	---	
COON RAPIDS	61,800															
GOLF COURSE		1,993,726	1,638,327	355,399	71,777	148,463	278,713	---	---	---	---	1,068,593	---	137,729	150,000	
COTTAGE GROVE	30,753															
GOLF COURSE		1,607,992	1,492,938	115,054	20,679	152,903	(17,170)	---	---	---	---	112,207	---	147,987	150,000	
DEEPHAVEN	3,860															
MARINA		41,962	107,231	(65,269)	6,050	---	(59,219)	---	---	---	---	---	---	---	---	

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, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
DULUTH	86,125														
CONVENTION CENTER	[29]	6,663,165	8,498,756	(1,835,591)	1,645,830	457,252	(647,013)	---	---	1,568,632	(745,300)	2,762,243	34,699	438,014	505,780
GOLF COURSE		1,526,880	1,493,752	33,128	38,095	171,143	(99,920)	---	---	---	23,511	80,001	---	134,093	---
SPIRIT MOUNTAIN	[29]	3,540,978	3,633,114	(92,136)	74,795	184,748	(202,089)	---	---	---	(46,467)	67,127	---	184,748	2,852,970
EAGAN	64,300														
AQUATIC FACILITY		1,200,207	1,182,267	17,940	36,626	120,149	(65,583)	---	---	---	---	55,668	---	93,303	---
CIVIC ARENA		712,429	758,282	(45,853)	18,631	78,265	(105,487)	---	---	804	---	20,712	---	77,459	50,000
COMMUNITY CENTER	[20]	---	---	---	1,465,420	---	1,465,420	1,400,000	---	---	---	1,018,969	13,979,372	40,772	---
SLIDING HILL	[21]	---	1,250	(1,250)	---	---	(1,250)	---	---	---	---	---	---	---	---
EAST BETHEL	11,079														
ARENA		169,603	210,212	(40,609)	---	15,308	(55,917)	---	---	---	(59,446)	---	---	15,308	60,000
EDINA	47,465														
ARENA		1,148,072	1,299,245	(151,173)	3,418	109,275	(257,030)	---	---	---	(210,189)	70,257	1,390,000	94,611	231,600
ART CENTER		463,570	661,876	(198,306)	24,729	6,726	(180,303)	---	---	---	(112,252)	1,525	---	---	---
EDINBOROUGH PARK		1,037,931	1,592,631	(554,700)	352,256	22,947	(225,391)	---	---	---	(102,300)	35,093	---	2,097	11,000
GOLF COURSE		3,651,525	3,378,462	273,063	120,284	427,164	(33,817)	---	---	---	---	426,563	2,190,000	390,644	337,400
SWIMMING POOL		630,910	508,891	122,019	24,621	81,579	65,061	---	---	---	---	291,640	1,040,000	54,307	25,000
FARMINGTON	13,279														
ARENA		199,637	255,854	(56,217)	---	---	(56,217)	---	---	---	(15,000)	---	---	---	---
FOREST LAKE	14,719														
GOLF		26,000	5,520	20,480	3,494	---	23,974	---	---	---	---	3,013	---	---	---
GOLDEN VALLEY	20,391														
GOLF COURSE		1,725,038	1,908,550	(183,512)	47,535	---	(135,977)	---	---	---	60,070	131,398	---	---	---
GRAND RAPIDS	7,824														
GOLF COURSE		569,833	521,015	48,818	11,328	931	59,215	---	---	---	2,500	62,967	---	931	19,883
GRANITE FALLS	3,057														
CABLE TV		22,794	6,995	15,799	1,958	---	17,757	---	---	---	---	---	---	---	---
COMMUNITY CENTER		281,590	503,630	(222,040)	142,147	68,524	(148,417)	112,624	---	15,157	(23,510)	10,648	---	68,524	50,000
HIBBING	17,020														
MEMORIAL BLDG CONCESSION		10,544	3,808	6,736	3,744	---	10,480	---	---	---	---	8,013	---	---	---

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, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HOPKINS	17,250														
ART CENTER		202,617	411,188	(208,571)	400	22,915	(231,086)	---	---	---	(61,000)	---	---	22,915	---
PAVILION/ICE ARENA		266,753	319,810	(53,057)	3,302	---	(49,755)	---	---	---	---	8,030	---	---	---
SKATE PARK		39,299	54,258	(14,959)	750	---	(14,209)	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS	30,150														
AQUATIC/FITNESS CENTER		842,674	1,607,019	(764,345)	3,206	---	(761,139)	---	---	---	110,000	---	---	---	---
COMMUNITY CENTER		521,049	970,537	(449,488)	154,468	---	(295,020)	---	---	---	(278,053)	---	---	---	---
GOLF COURSE		1,805,189	1,606,676	198,513	45,549	246,490	(2,428)	---	---	---	---	89,747	---	242,235	235,000
RECREATION	[*]	189,659	641,492	(451,833)	3,465	4,498	(452,866)	---	---	---	(442,000)	---	---	---	---
JACKSON	3,484														
CABLE TV		345,879	361,830	(15,951)	9,181	---	(6,770)	---	---	---	33,713	4,803	---	---	---
LA CRESCENT	5,011														
GOLF COURSE		141,869	391,040	(249,171)	---	23,308	(272,479)	---	---	---	5,000	331,919	---	23,308	---
HOCKEY ARENA		101,334	155,207	(53,873)	---	51,673	(105,546)	---	---	---	---	649	---	40,355	25,000
LAKE CITY	5,104														
MARINA		1,083,216	643,598	439,618	206,558	60,760	585,416	---	---	---	728,000	449,674	---	5,760	21,000
LITTLE FALLS	7,826														
GOLF COURSE		445,726	497,532	(51,806)	12,038	---	(39,768)	---	---	---	14,504	28,055	---	---	---
LUVERNE	4,618														
SWIMMING POOL		187,735	339,230	(151,495)	63,581	---	(87,914)	---	---	---	(46,024)	15,788	---	---	---
MAPLE GROVE	52,350														
COMMUNITY CENTER		1,589,060	2,501,075	(912,015)	---	---	(912,015)	---	---	---	(395,110)	83,507	---	---	---
MAPLEWOOD	35,080														
COMMUNITY CENTER		1,822,315	2,172,993	(350,678)	113,254	658	(238,082)	---	---	---	(8,460)	6,994	---	---	---
MINNEAPOLIS	382,446														
PARK & RECREATION BOARD	[29]	11,163,000	10,913,000	250,000	588,000	324,000	514,000	---	---	29,000	659,000	402,000	---	---	---
MINNETONKA	51,420														
HEALTH CLUB		590,494	735,621	(145,127)	1,207	---	(143,920)	---	---	---	18,000	---	---	---	---
ICE ARENA		639,471	958,462	(318,991)	868	---	(318,123)	---	---	---	18,000	14,655	---	---	---
MOORHEAD	32,376														
GOLF COURSE		1,093,435	1,120,894	(27,459)	342,070	700,328	(385,717)	---	---	---	(183,756)	39,534	---	661,151	4,980,000

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, 2001

Name of City	Pop.	OPERATING			NONOPERATING			NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	Interest Payments								Principal Payments	
SPORTS CENTER		377,594	687,909	(310,315)	99,718	42,620	(253,217)	---	---	---	(125,394)	230,084	505,000	37,681	600,000	
MOUNDS VIEW	12,750															
GOLF COURSE		738,972	667,042	71,930	14,791	215,629	(128,908)	---	---	---	---	---	---	210,818	85,000	
NEW BRIGHTON	22,215															
DRIVING RANGE		91,019	98,632	(7,613)	6,363	6,470	(7,720)	---	---	---	---	---	---	---	---	
GOLF COURSE		265,439	298,726	(33,287)	20,273	43,794	(56,808)	---	---	---	23,700	16,016	---	35,682	20,000	
NEW HOPE	20,910															
GOLF COURSE		389,683	369,129	20,554	22,547	37,003	6,098	---	---	---	(415,000)	763,474	---	37,003	25,000	
ICE ARENA		520,660	694,969	(174,309)	3,335	---	(170,974)	---	---	---	---	---	---	---	---	
NEW PRAGUE	4,720															
GOLF COURSE		1,048,676	1,080,269	(31,593)	12,338	17,186	(36,441)	---	---	---	13,500	299,686	---	16,867	25,204	
NORTHFIELD	17,509															
RESOURCE CENTER		104,277	334,789	(230,512)	62,619	22,026	(189,919)	---	---	---	(30,000)	8,601	---	22,026	19,973	
NORWOOD YOUNG AMERICA	3,139															
SWIMMING POOL		33,265	66,517	(33,252)	58	---	(33,194)	---	---	---	(20,038)	2,700	---	---	---	
ORONO	7,592															
GOLF COURSE		157,715	193,019	(35,304)	19,474	---	(15,830)	---	---	---	---	27,269	---	---	---	
PERHAM	2,603															
COMMUNITY CENTER	[28]	633,184	720,613	(87,429)	75,461	8,043	(20,011)	---	---	---	(35,000)	258,653	---	8,043	65,131	
GOLF COURSE	[14][28]	618,190	649,965	(31,775)	21,312	53,240	(63,703)	---	---	---	---	23,030	---	53,240	25,000	
PLYMOUTH	66,675															
FIELD HOUSE		230,123	339,228	(109,105)	11,700	---	(97,405)	---	---	---	2,000	87,750	---	---	---	
ICE CENTER		829,051	1,070,217	(241,166)	17,830	---	(223,336)	---	---	---	55,211	166,168	---	---	---	
PROCTOR	2,842															
GOLF COURSE		91,024	100,986	(9,962)	123,531	11,624	101,945	---	---	---	2,000	222,963	---	11,624	19,541	
RED WING	16,211															
MARINA		462,260	408,459	53,801	6,542	58,688	1,655	---	---	---	---	1,500,000	1,420,000	49,351	---	
RICHFIELD	34,876															
RECREATION		814,910	1,120,760	(305,850)	1,139,752	80,580	753,322	---	---	---	(125,000)	40,034	---	80,580	50,000	
ROSEMOUNT	15,270															
ICE ARENA		301,277	362,407	(61,130)	2,209	---	(58,921)	---	---	---	3,500	1,475	---	---	---	

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, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ROSEVILLE	33,949															
GOLF COURSE		294,722	336,470	(41,748)	22,722	---	(19,026)	---	---	---	---	27,983	---	---		1,961
SAUK CENTRE	3,937															
ARENA		112,431	140,754	(28,323)	10,193	19,740	(37,870)	---	---	---	---	5,523	---	11,883		30,000
SHAKOPEE	22,192															
RECREATION		570,465	1,269,748	(699,283)	25,341	---	(673,942)	---	---	---	(538,040)	10,306	---	---		---
ST. CLOUD	60,269															
ATHLETIC COMPLEX		1,193,433	1,564,710	(371,277)	413,267	244,866	(202,876)	102,465	---	23,392	(429,339)	205,685	---	244,777		130,000
CIVIC CENTER		963,372	1,272,989	(309,617)	150,353	---	(159,264)	---	---	---	15,031	---	---	---		---
ST. PAUL	287,260															
ATHLETIC PROGRAMMING	[*]	301,125	403,905	(102,780)	4,712	---	(98,068)	---	---	---	---	---	---	---		---
MARINA		63,432	34,465	28,967	49	---	29,016	---	---	---	---	---	---	---		---
RECREATION CENTERS	[*]	291,305	293,567	(2,262)	---	---	(2,262)	---	---	---	---	---	---	---		---
RIVERCENTRE		6,774,062	7,199,058	(424,996)	326,733	253,325	(351,588)	71,934	---	---	(140,137)	---	---	113,188		115,610
SPECIAL RECREATION	[*]	94,969	92,829	2,140	---	---	2,140	---	---	---	(10,000)	---	---	---		---
SPORTS DOME		438,868	642,490	(203,622)	13,610	215,155	(405,167)	---	---	---	(424,913)	---	---	211,260		125,000
ST. PETER	9,759															
COMMUNITY CENTER		11,452	41,950	(30,498)	2,364,653	160,999	2,173,156	---	1,405,826	487,000	(348,239)	7,258,726	3,535,000	150,808		---
STAPLES	3,124															
COMMUNITY CENTER		112,978	241,176	(128,198)	142,131	---	13,933	---	---	---	---	34,710	---	---		---
VIRGINIA	9,131															
GOLF COURSE		433,768	551,149	(117,381)	---	48,518	(165,899)	---	---	---	---	311,188	---	48,518		57,553
WADENA	4,300															
GOLF COURSE		229,523	268,511	(38,988)	1,951	9,836	(46,873)	---	---	---	---	24,730	---	12,658		12,471
WEST ST. PAUL	19,624															
GOLF COURSE		221,281	201,332	19,949	1,850	60,229	(38,430)	---	---	---	(55,000)	22,818	---	59,285		35,000
ICE ARENA		191,225	222,232	(31,007)	13,945	---	(17,062)	---	---	---	50,000	3,169	---	---		---
POOL		87,106	164,880	(77,774)	---	3	(77,777)	---	---	---	(25,000)	---	---	---		---
WHITE BEAR LAKE	24,606															
SPORT CENTER		400,109	502,480	(102,371)	217,210	47,085	67,754	104,353	---	26,825	---	26,633	---	---		---

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, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WINDOM	4,495															
ARENA		172,841	346,514	(173,673)	98,250	1,400	(76,823)	58,432	---	34,318	---	28,102	---	1,400	---	
CABLE TV		468,133	528,038	(59,905)	26,210	---	(33,695)	---	---	---	---	21,355	---	---	---	
WINONA	27,100															
RECREATION		268,863	1,012,507	(743,644)	854,172	22,532	87,996	844,039	---	---	(28,353)	25,715	---	16,811	145,000	
WOODBURY	48,150															
GOLF COURSE		1,412,888	1,062,217	350,671	37,137	409,816	(22,008)	---	---	---	57,615	131,317	---	331,868	---	
WORTHINGTON	11,272															
AUDITORIUM		23,071	146,608	(123,537)	47,848	---	(75,689)	23,151	---	9,671	---	---	---	---	---	
GOLF COURSE		232,026	331,843	(99,817)	40,367	---	(59,450)	26,563	---	11,092	(54,200)	77,538	---	---	---	
ZUMBROTA	2,877															
SWIMMING POOL		22,588	66,197	(43,609)	71,062	---	27,453	50,458	---	---	---	25,133	---	---	---	
		<u>93,546,229</u>	<u>106,177,715</u>	<u>(12,631,486)</u>	<u>14,355,065</u>	<u>6,196,610</u>	<u>(4,473,031)</u>	<u>3,607,688</u>	<u>1,405,826</u>	<u>2,235,094</u>	<u>(3,250,464)</u>	<u>24,151,007</u>	<u>24,094,071</u>	<u>5,152,263</u>	<u>11,826,145</u>	

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALBERTVILLE	3,997															
STORM WATER	[*]	94,234	2,660	91,574	11,899	---	103,473	---	---	---	---	---	---	---	---	---
APPLE VALLEY	46,600															
STORM DRAINAGE	[*]	1,017,754	129,826	887,928	52,815	233,671	707,072	---	---	---	1,646,864	---	---	233,671	335,000	
ARDEN HILLS	9,660															
SURFACE WATER		190,621	60,103	130,518	28,096	---	158,614	---	---	---	---	---	---	---	---	---
BEMIDJI	12,073															
STORM WATER		394,604	30,260	364,344	---	428	363,916	---	---	---	(165,693)	171,521	---	428	---	
BLOOMINGTON	85,285															
STORM WATER		3,029,643	1,374,555	1,655,088	227,670	102,322	1,780,436	---	---	---	914,500	907,058	397,800	97,984	705,000	
BROOKLYN CENTER	29,180															
STORM DRAINAGE		1,129,502	327,412	802,090	280,740	53,166	1,029,664	---	---	---	35,000	845,165	---	53,166	190,000	
BURNSVILLE	60,434															
STORM DRAINAGE		2,408,488	1,003,436	1,405,052	3,253,697	---	4,658,749	---	---	---	3,437,088	277,297	---	---	---	
CAMBRIDGE	5,715															
STORM WATER	[*]	132,366	22,228	110,138	4,535	2,451	112,222	---	---	---	---	88,557	95,000	2,451	---	
CHANHASSEN	21,100															
SURFACE WATER	[*]	247,867	168,701	79,166	489,639	16	568,789	---	---	---	---	---	---	---	---	
COLUMBIA HEIGHTS	18,529															
STORM SEWER		172,654	87,128	85,526	31,187	33,473	83,240	---	---	---	---	572,622	---	33,473	50,352	
COTTAGE GROVE	30,753															
STORM WATER	[*]	47,504	1,965	45,539	3,219	---	48,758	---	---	---	---	---	---	---	---	
STREET LIGHTS		485,240	396,530	88,710	76,814	---	165,524	---	---	---	9,000	3,678	---	---	---	
CRYSTAL	22,748															
STORM DRAINAGE		388,480	252,036	136,444	55,882	---	192,326	---	---	---	---	231,047	---	---	---	
STREET LIGHTING		147,562	136,160	11,402	25,154	---	36,556	---	---	---	---	---	---	---	---	
DEEPHAVEN	3,860															
STORM WATER	[*]	9,894	1,325	8,569	3,440	---	12,009	---	---	---	---	---	---	---	---	
DULUTH	86,125															
STORMWATER		2,520,806	1,810,667	710,139	200,128	---	910,267	---	---	---	180,634	775,451	---	---	---	

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

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
EAGAN	64,300															
STORM DRAINAGE		877,963	541,949	336,014	122,696	---	458,710	---	---	10,587	39,264	1,604,266	---	---	---	---
STREET LIGHTING		367,988	323,878	44,110	---	---	44,110	---	---	---	---	---	---	---	---	---
EDEN PRAIRIE	55,660															
STORM DRAINAGE		614,754	386,195	228,559	47,088	---	275,647	---	---	---	10,000	109,760	---	---	---	---
FAIRMONT	10,947															
STORM SEWER		502,327	114,653	387,674	61,387	96,970	352,091	---	---	---	---	2,484,768	2,964,000	66,404	55,000	---
FALCON HEIGHTS	5,580															
STORM DRAINAGE		25,693	37,380	(11,687)	25,314	---	13,627	---	---	---	(280,000)	8,250	---	---	---	---
FARIBAULT	21,166															
STORM SEWER		136,072	24,135	111,937	1,169	---	113,106	---	---	---	(25,500)	268,520	---	---	---	---
FARMINGTON	13,279															
STORM WATER	[*]	185,597	134,969	50,628	15,472	3,046	63,054	---	---	---	49,127	---	---	---	---	---
FERGUS FALLS	13,645															
STORMWATER		93,565	112,152	(18,587)	11,594	576	(7,569)	---	---	---	10,425	135,497	---	576	4,283	---
GLENCOE	5,518															
STORM WATER MANAGEMENT	[*]	105,551	2,382	103,169	867	---	104,036	---	---	---	112,500	---	---	---	---	---
GOLDEN VALLEY	20,391															
STORM SEWER		1,174,724	521,122	653,602	70,537	---	724,139	---	---	---	---	749,881	---	---	---	---
HOPKINS	17,250															
STORM SEWER		676,492	293,449	383,043	47,333	188,844	241,532	---	---	---	---	488,572	1,610,000	188,844	230,000	---
HUTCHINSON	13,185															
STORM WATER	[*]	135,375	97,955	37,420	182	---	37,602	---	---	---	---	---	---	---	---	---
JORDAN	4,100															
STORM SEWER		34,077	55,375	(21,298)	188,915	---	167,617	---	---	---	8,667	---	---	---	---	---
LUVERNE	4,618															
STORM SEWER		64,966	29,251	35,715	11,389	---	47,104	---	---	---	---	7,391	---	---	---	---
MANKATO	32,698															
STORM WATER	[*]	141,275	---	141,275	2,294	---	143,569	---	---	---	---	---	---	---	---	---
MAPLE GROVE	52,350															
STREET LIGHTS		483,861	422,429	61,432	11,883	---	73,315	---	---	---	---	---	---	---	---	---

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

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MENDOTA HEIGHTS	11,470															
ENGINEERING		368,394	440,865	(72,471)	12,355	---	(60,116)	---	---	---	---	1,829	---	---	---	---
STORM WATER		144,728	104,199	40,529	30,418	33,175	37,772	---	---	---	---	---	---	33,175	50,000	---
MINNETRISTA	4,475															
STORM SEWER		20,454	14,682	5,772	872	---	6,644	---	---	---	---	---	---	---	---	---
MOUND	9,454															
STORMWATER	[*]	102,294	14,177	88,117	16,600	17,497	87,220	---	---	---	---	---	741,941	17,497	---	---
MOUNDS VIEW	12,750															
STORM WATER		103,201	45,374	57,827	42,758	---	100,585	---	---	---	---	31,766	---	---	---	---
STREET LIGHTS		57,452	59,467	(2,015)	6,120	---	4,105	---	---	---	---	102,141	---	---	---	---
NEW BRIGHTON	22,215															
STORM WATER		273,581	426,474	(152,893)	146,589	33,303	(39,607)	---	---	---	242,551	---	---	19,179	39,400	---
NEW HOPE	20,910															
STORM SEWER	[*]	526,199	136,130	390,069	25,690	75,446	340,313	---	---	---	118,602	---	---	75,446	124,200	---
STREET LIGHTS	[*]	119,380	103,768	15,612	3,080	---	18,692	---	---	---	---	---	---	---	---	---
NORTH BRANCH	8,574															
STORM SEWER		111,281	96,141	15,140	7,426	25,632	(3,066)	---	---	---	30,907	---	---	19,876	35,000	---
NORTH MANKATO	12,054															
STORM WATER	[*]	89,935	15,832	74,103	---	---	74,103	---	---	---	88,015	---	---	---	---	---
NORTH ST. PAUL	11,923															
SURFACE WATER		401,033	153,620	247,413	22,327	78,816	190,924	---	---	---	---	65,949	---	77,382	134,400	---
NORTHFIELD	17,509															
STORM WATER DRAINAGE		303,328	181,737	121,591	12,543	31,385	102,749	---	---	2,500	218,572	132,611	---	31,384	---	---
OAK PARK HEIGHTS	3,977															
STORM SEWER	[*]	56,913	51,038	5,875	1,776	---	7,651	---	---	---	4,000	---	---	---	---	---
OAKDALE	26,906															
STREET LIGHTS		242,619	291,902	(49,283)	6,873	4,458	(46,868)	---	---	---	50,000	---	---	---	---	---
OLIVIA	2,560															
STORM SEWER	[*]	57,409	888	56,521	9,459	17,060	48,920	---	---	---	---	751,333	755,410	17,060	---	---
PRIOR LAKE	16,457															
STORM WATER	[*]	159,686	216,236	(56,550)	35,588	---	(20,962)	---	---	---	52,600	---	---	---	---	---

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

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
RAMSEY	18,668															
STORM WATER		315,724	81,915	233,809	---	12,909	220,900	---	---	---	4,000	49,545	---	---	---	---
STREET LIGHTS		80,455	54,022	26,433	10,786	---	37,219	---	---	---	5,000	10,254	---	---	---	---
REDWOOD FALLS	5,461															
STORM SEWER	[*]	104,773	34,985	69,788	7,963	1,023	76,728	---	---	---	(24,307)	---	---	1,023	6,926	
RICHFIELD	34,876															
STORM SEWER		773,521	613,136	160,385	100,345	66,376	194,354	---	---	---	---	26,307	---	66,376	155,000	
ROBBINSDALE	14,070															
STORM SEWER		246,272	75,629	170,643	61,418	1,543	230,518	---	---	---	(68,971)	132,579	---	---	---	
ROSEMOUNT	15,270															
STORM WATER		518,307	538,574	(20,267)	842,190	169,829	652,094	---	---	---	58,698	913,065	1,945,000	169,829	220,000	
ROSEVILLE	33,949															
STORM DRAINAGE		592,418	563,376	29,042	145,265	---	174,307	---	---	---	---	238,080	---	---	---	
SAVAGE	22,622															
STORM WATER		583,682	185,865	397,817	239	---	398,056	---	---	---	(5,000)	240,306	---	---	---	
SHAKOPEE	22,192															
STORM DRAINAGE		1,138,627	624,208	514,419	849,279	32,493	1,331,205	---	---	---	---	49,000	---	32,493	110,000	
SHOREVIEW	26,374															
SURFACE WATER		532,333	399,100	133,233	33,479	769	165,943	---	---	---	---	220,839	---	---	---	
SHOREWOOD	7,540															
STORM WATER		48,425	47,472	953	205,091	6,768	199,276	---	---	---	(10,000)	2,700	---	---	---	
ST. LOUIS PARK	44,576															
STORM WATER	[*]	643,050	881,104	(238,054)	133,425	---	(104,629)	---	---	---	224,159	2,063,454	3,265,000	---	---	
ST. PETER	9,759															
STORM SEWER		---	43,285	(43,285)	62	---	(43,223)	---	---	62	(60,733)	17,392	---	---	---	
STILLWATER	15,589															
STORM SEWER	[*]	188,742	65,336	123,406	10,488	---	133,894	---	---	---	---	---	---	---	---	
TWO HARBORS	3,631															
STORMWATER	[*]	62,383	48,070	14,313	21,441	---	35,754	---	---	---	---	---	---	---	---	
VADNAIS HEIGHTS	13,151															
STORM WATER		133,669	108,150	25,519	6,085	---	31,604	---	---	---	---	33,975	---	---	---	

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

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
VICTORIA	4,365															
STORM SEWER	[*]	29,920	9,780	20,140	---	---	20,140	---	---	---	---	---	---	---	---	---
WACONIA	7,300															
STORM WATER		128,554	104,374	24,180	13,018	---	37,198	---	---	---	---	11,691	---	---	---	---
STREET LIGHTS		104,179	97,041	7,138	---	697	6,441	---	---	---	---	15,763	---	---	---	---
WAYZATA	4,106															
STORM WATER		129,388	121,409	7,979	29,349	---	37,328	---	---	---	10,000	400,000	---	---	---	---
WYOMING	3,304															
SURFACE WATER	[*]	27,173	---	27,173	1,148	---	28,321	---	---	---	---	---	---	---	---	---
		<u>27,556,981</u>	<u>15,951,627</u>	<u>11,605,354</u>	<u>8,214,580</u>	<u>1,324,142</u>	<u>18,495,792</u>	<u>---</u>	<u>---</u>	<u>13,149</u>	<u>6,919,969</u>	<u>15,239,880</u>	<u>11,774,151</u>	<u>1,237,717</u>	<u>2,444,561</u>	

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA PARKING	18,364 [*]	31,629	49,950	(18,321)	6,955	---	(11,366)	---	---	---	---	---	---	---	---
AUSTIN GAS	23,376	17,572,346	15,821,815	1,750,531	419,740	1,880	2,168,391	---	---	---	---	455,045	---	---	---
BELLE PLAINE AMBULANCE	4,124	139,687	184,494	(44,807)	50,321	---	5,514	37,800	---	104	30,000	---	---	---	---
BEMIDJI AIRPORT COMMISSION	12,073	269,009	891,419	(622,410)	232,882	17,383	(406,911)	---	20,535	121,522	---	107,805	---	17,383	90,862
BLOOMINGTON CONTRACTUAL POLICE	85,285 [*]	516,309	516,309	---	---	---	---	---	---	---	---	---	---	---	---
MOTOR VEHICLE	[*]	477,265	425,693	51,572	204	8,309	43,467	---	---	---	---	---	---	8,309	---
BLUE EARTH HEAT	3,587	203,188	180,275	22,913	---	125,408	(102,495)	---	---	---	---	---	---	---	---
BUFFALO FIBER OPTIC	10,844	62,573	95,182	(32,609)	---	27,529	(60,138)	---	---	---	---	7,452	---	27,529	111,651
CANNON FALLS AMBULANCE	3,876	162,318	110,679	51,639	12,441	---	64,080	---	---	---	---	---	---	---	---
CHAMPLIN MILL POND	22,482	415,976	319,906	96,070	1,622	---	97,692	---	---	---	213,503	---	---	---	---
CHASKA INTERNET SERVICE PROVIDER	18,380	66,426	65,289	1,137	---	---	1,137	---	---	---	14,082	10,471	---	---	---
TURBINE		1,824,332	878,595	945,737	457,645	2,058,971	(655,589)	---	---	---	305,000	10,696,914	---	2,031,773	---
CHISAGO CITY DEPUTY REGISTRAR	2,726 [*]	131,716	119,876	11,840	635	---	12,475	---	---	---	12,300	---	---	---	---
CHISHOLM NURSING HOME LEASE	4,929 [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CIRCLE PINES GAS	4,670	2,930,639	2,822,217	108,422	86,760	41,984	153,198	---	---	---	---	156,115	---	41,329	455,000
COTTAGE GROVE AMBULANCE	30,753	893,447	794,632	98,815	44,272	---	143,087	---	---	---	---	77,801	---	---	---
DETROIT LAKES COMMUNICATIONS	7,483	423,614	418,712	4,902	623	---	5,525	---	---	---	---	61,184	---	---	---

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

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
DILWORTH	3,042															
FORESTRY	[*]	6,570	5,201	1,369	7	---	1,376	---	---	---	---	---	---	---	---	---
PEST	[*]	16,018	11,015	5,003	678	---	5,681	---	---	---	---	---	---	---	---	---
DULUTH	86,125															
AIRPORT	[29]	2,764,748	4,092,738	(1,327,990)	5,077,153	649,836	3,099,327	---	3,644,112	969,604	---	4,939,483	---	---	---	37,356
GAS		40,817,923	40,069,530	748,393	252,907	7,645	993,655	---	---	---	121,280	3,342,389	5,300,000	7,145	---	---
HOME ENERGY CONSERVATION	[*]	121,570	68,811	52,759	146,482	---	199,241	---	---	---	79,682	---	---	---	---	---
STEAM DISTRICT #1		3,222,988	3,239,013	(16,025)	101	63,658	(79,582)	---	---	---	---	737,545	---	58,600	246,163	---
STEAM DISTRICT #2		8,637,716	8,467,182	170,534	1,014,889	383,089	802,334	---	---	---	---	1,012,439	---	281,974	2,420,598	---
TRANSIT	[29]	2,301,896	10,810,853	(8,508,957)	7,296,610	---	(1,212,347)	---	2,114,478	4,148,687	(1,345,578)	1,886,567	---	---	---	---
FAIRMONT	10,947															
HEAT		450,923	558,130	(107,207)	6,232	---	(100,975)	---	---	---	16,796	41,465	---	---	---	---
PARKING LOT		3,480	3,986	(506)	28	---	(478)	---	---	---	---	---	---	---	---	---
GLENCOE	5,518															
AIRPORT		34,604	73,814	(39,210)	9,167	2,663	(32,706)	---	---	9,167	(149,762)	2,906	---	2,663	13,229	---
GOLDEN VALLEY	20,391															
MOTOR VEHICLE REGISTRATION	[*]	436,031	322,806	113,225	9,364	---	122,589	---	---	---	---	---	---	---	---	---
GOODVIEW	3,379															
LEASE SERVICE		24,000	13,990	10,010	6,802	---	16,812	---	---	---	35,145	---	---	---	---	---
GRANITE FALLS	3,057															
MOTOR VEHICLE		53,513	52,089	1,424	6	---	1,430	---	---	---	227	---	---	---	---	---
HASTINGS	18,503															
TRANSIT		47,352	262,867	(215,515)	291,855	---	76,340	87	30,918	236,714	---	105,178	---	---	---	---
HIBBING	17,020															
GAS		4,787,389	4,647,266	140,123	---	---	140,123	---	---	---	---	181,276	---	---	---	---
HEAT		2,728,923	2,910,817	(181,894)	---	---	(181,894)	---	---	---	---	209,111	---	---	---	---
HEDA FAMILY CENTER		140,916	75,881	65,035	2,064	5,910	61,189	---	---	---	---	101,054	---	5,910	18,963	---
HUTCHINSON	13,185															
GAS		8,626,274	8,715,371	(89,097)	542,226	1,056	452,073	---	---	---	240,120	377,168	---	1,056	---	---
JACKSON	3,484															
AIRPORT		237,257	132,850	104,407	3,236	---	107,643	---	---	76,690	(121,232)	375,103	---	---	---	---
AMBULANCE		122,446	126,892	(4,446)	46,540	---	42,094	---	---	---	---	105,349	---	---	---	---

TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HOSPITAL LEASE		185,532	178,258	7,274	80,107	19,387	67,994	---	---	---	---	---	---	19,387	36,255
SALE OF CONCRETE	[*]	2,627	---	2,627	6,523	---	9,150	---	---	---	---	---	---	---	---
LA CRESCENT	5,011														
LICENSE BUREAU	[*]	51,813	48,240	3,573	---	185	3,388	---	---	---	---	---	---	---	---
LE SUEUR	4,001														
PRETREATMENT FACILITY		225,036	167,580	57,456	---	56,447	1,009	---	---	---	---	---	---	56,447	65,000
LUVERNE	4,618														
AIRPORT		41,375	91,863	(50,488)	25,855	3,886	(28,519)	---	---	17,643	(35,000)	---	---	3,886	21,599
LEWIS & CLARK RESERVE	[*]	---	---	---	5,960	---	5,960	---	---	---	(300,000)	---	---	---	---
MANKATO	32,698														
AIRPORT		231,864	674,098	(442,234)	65,199	10,928	(387,963)	---	---	57,007	(500,000)	395,540	---	10,928	72,452
MASS TRANSIT		368,038	1,267,623	(899,585)	955,843	---	56,258	286,997	182,439	482,023	---	47,199	---	---	---
PARKING		176,447	405,840	(229,393)	112,507	---	(116,886)	---	---	---	(116,886)	1,917	---	---	---
MELROSE	3,115														
AMBULANCE	[*]	196,445	172,702	23,743	35,757	---	59,500	---	---	---	---	---	---	---	---
MILACA	2,596														
BUILDING INSPECTOR		42,139	23,386	18,753	3,007	---	21,760	---	---	---	---	1,704	---	---	---
MOTOR VEHICLE		74,448	68,668	5,780	205	---	5,985	---	---	---	---	---	---	---	---
MINNEAPOLIS	382,446														
MUNICIPAL PARKING		55,322,000	40,433,000	14,889,000	1,567,000	14,286,000	2,170,000	---	---	---	(352,000)	20,342,000	15,431,000	14,286,000	31,329,000
MONTEVIDEO	5,482														
BUILDING INSPECTION		40,070	68,799	(28,729)	---	---	(28,729)	---	---	---	---	---	---	---	---
MONTICELLO	8,397														
CEMETERY	[*]	20,400	23,991	(3,591)	1,592	---	(1,999)	---	---	---	---	---	---	---	---
TRANSPORTATION	[*]	32,375	70,673	(38,298)	52,836	---	14,538	---	---	52,608	---	---	---	---	---
MOORHEAD	32,376														
AIRPORT		80,888	185,339	(104,451)	706,513	613	601,449	---	---	---	(122,530)	767,106	---	---	16,000
FORESTRY	[*]	412,958	361,319	51,639	8,304	584	59,359	---	---	---	17,541	---	---	---	---
PEST CONTROL	[*]	190,225	102,761	87,464	1,811	384	88,891	---	---	---	47,059	---	---	---	---
NEW PRAGUE	4,720														
AMBULANCE		212,815	177,364	35,451	13,587	---	49,038	---	---	5,500	---	---	---	---	---

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

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
NEW ULM	13,547														
GAS		8,441,394	8,349,098	92,296	188,383	---	280,679	---	---	2,920	---	78,656	---	---	---
HEAT		701,570	610,355	91,215	4,185	---	95,400	---	---	203	---	175,988	---	---	---
OAKDALE	26,906														
AMBULANCE		286,947	178,426	108,521	1,379	---	109,900	---	---	---	---	---	---	---	---
OWATONNA	22,780														
GAS		17,197,833	17,172,906	24,927	141,672	222,997	(56,398)	---	---	---	---	294,248	---	222,997	219,174
PERHAM	2,603														
GAS		970,662	493,121	477,541	27,917	263,829	241,629	---	---	740	101,660	82,719	---	263,829	85,000
PRINCETON	4,037														
AIRPORT		22,103	122,665	(100,562)	---	---	(100,562)	---	---	---	(51,750)	40,150	---	---	---
ROBBINSDALE	14,070														
DEPUTY REGISTRAR		299,316	280,371	18,945	17	559	18,403	---	---	---	---	---	---	---	---
ROCHESTER	89,325														
PARKING METER		3,219,222	2,874,755	344,467	506,553	126,806	724,214	---	---	577	17,097	723,584	---	---	---
ROCKFORD	3,655														
FIRE		177,410	200,893	(23,483)	17,813	11,473	(17,143)	---	---	---	---	78,128	---	---	---
SLEEPY EYE	3,513														
AMBULANCE		134,870	128,590	6,280	18,983	---	25,263	---	---	---	---	10,717	---	---	---
HEAT		31,962	47,774	(15,812)	1,141	---	(14,671)	---	---	---	---	594	---	---	---
ST. CLOUD	60,269														
PARKING SYSTEM		1,290,824	796,896	493,928	70,889	626	564,191	---	---	---	36,748	69,239	---	626	85,000
ST. PAUL	287,260														
IMPOUNDING LOT	[*]	2,103,357	1,983,286	120,071	47,602	---	167,673	---	39,668	7,934	96,147	---	---	---	---
SPECIAL SERVICES		5,593,144	5,899,820	(306,676)	50,554	---	(256,122)	---	48,480	---	(426,057)	264,271	---	---	---
ST. PETER	9,759														
TELECOMMUNICATIONS		96,453	13,385	83,068	---	---	83,068	---	---	---	---	52,092	---	---	---
TRANSIT		44,522	185,806	(141,284)	106,363	9,608	(44,529)	---	---	104,121	---	---	---	283	2,200
STILLWATER	15,589														
PARKING SYSTEM		222,910	186,013	36,897	1,509	3,229	35,177	---	---	---	---	---	---	3,229	---
THIEF RIVER FALLS	8,412														
AIRPORT		86,007	526,087	(440,080)	214,907	2,844	(228,017)	---	---	88,678	20,295	3,002	---	---	---

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

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
TWO HARBORS GAS	3,631	3,260,348	3,445,276	(184,928)	124,643	6,087	(66,372)	---	---	---	119,680	32,387	---	---	---
VADNAIS HEIGHTS WATER RESERVE	13,151	45,066	30,101	14,965	30,876	---	45,841	---	---	---	---	---	---	---	---
VIRGINIA CITY STEAM GAS	9,131	3,771,377	4,279,381	(508,004)	161,113	134,076	(480,967)	---	---	---	---	22,784	1,401,155	134,076	3,314,750
		1,830,291	1,987,574	(157,283)	148,958	---	(8,325)	---	50,000	58,864	---	404,370	28,229	---	---
WASECA AIRPORT	9,711	45,629	89,948	(44,319)	16,992	---	(27,327)	---	---	---	---	---	---	---	---
WAYZATA LICENSE BUREAU	4,106	218,555	168,487	50,068	2,993	---	53,061	---	---	---	25,000	---	---	---	---
WHITE BEAR LAKE AMBULANCE LICENSE BUREAU	24,606	558,401	488,423	69,978	17,961	---	87,939	---	---	---	---	37,834	---	---	---
		563,031	396,316	166,715	1,753	---	168,468	---	---	---	65,000	1,536	---	---	---
120 WILLMAR HEAT	18,413 [29]	752,098	635,087	117,011	34,387	91,946	59,452	---	---	---	57,634	---	---	79,791	---
WINDOM MULTI-PURPOSE CENTER	4,495	74,471	281,324	(206,853)	129,784	5,121	(82,190)	76,416	---	44,873	---	---	---	5,121	---
WINONA AIRPORT INSPECTIONS PUBLIC TRANSPORTATION	27,100	18,843	221,048	(202,205)	67,055	---	(135,150)	30,155	---	32,997	(365)	---	---	---	---
		431,535	305,520	126,015	16,531	---	142,546	---	---	---	81,772	12,297	---	---	---
		60,128	357,837	(297,709)	795,242	---	497,533	54,909	452,477	279,301	---	673,458	---	---	---
WORTHINGTON AIRPORT INDUSTRIAL WASTEWATER PARKING SYSTEM	11,272	42,959	458,877	(415,918)	513,779	---	97,861	31,784	337,744	98,207	---	312,327	---	---	---
		568,512	640,934	(72,422)	16,921	---	(55,501)	---	---	---	---	5,385	---	---	---
		12,896	15,432	(2,536)	3,406	45	825	---	---	---	---	---	---	---	---
		212,785,152	206,729,461	6,055,691	23,145,314	18,652,981	10,548,024	518,148	6,920,851	6,896,684	(1,767,392)	49,921,052	22,160,384	17,570,271	38,640,252

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

TABLE 19
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
ALEXANDRIA	9,247	2	OFF SALE ONLY	3,196,826	2,522,894	673,932	409,768	264,164	4,621	2,509	266,276	328,998	109,647	---	2,509	---
ANOKA	18,088	2	OFF SALE ONLY	3,121,138	2,353,415	767,723	605,383	162,340	43,431	---	205,771	150,000	---	---	---	---
APPLE VALLEY	46,600	2	OFF SALE ONLY	5,433,627	4,102,662	1,330,965	930,819	400,146	40,690	---	440,836	200,000	135,883	---	---	---
APPLETON	2,843	1	OFF SALE ONLY	320,585	234,285	86,300	76,048	10,252	---	---	10,252	---	722	---	---	---
BEMIDJI	12,073	2	OFF SALE ONLY	3,671,397	2,746,721	924,676	588,443	336,233	7,892	---	344,125	300,000	---	---	---	---
BENSON	3,386	1	ON & OFF SALE	789,731	495,493	294,238	279,026	15,212	5,374	---	20,586	50,000	20,152	---	---	---
BIG LAKE	6,895	1	OFF SALE ONLY	1,866,345	1,365,295	501,050	269,880	231,170	18,367	---	249,537	145,000	---	---	---	---
BLUE EARTH	3,587	1	OFF SALE ONLY	854,146	634,584	219,562	147,227	72,335	27,501	---	99,836	185,047	575	---	---	---
BROOKLYN CENTER	29,180	1	OFF SALE ONLY	3,552,152	2,696,042	856,110	643,452	212,658	60,076	---	272,734	110,000	8,599	---	---	---
BUFFALO	10,844	1	OFF SALE ONLY	1,824,495	1,246,046	578,449	305,563	272,886	8,100	---	280,986	250,000	22,279	---	---	---
CALEDONIA	2,965	1	OFF SALE ONLY	418,929	320,881	98,048	69,896	28,152	---	---	28,152	5,000	354	---	---	---
CAMBRIDGE	5,715	1	OFF SALE ONLY	2,629,666	2,003,321	626,345	364,078	262,267	17,622	8,714	271,175	150,000	6,962	---	8,714	67,736
COLUMBIA HEIGHTS	18,529	3	OFF SALE ONLY	6,796,384	5,267,398	1,528,986	1,069,409	459,577	109,279	10,000	558,856	213,000	---	---	---	---
DELANO	3,967	1	ON & OFF SALE	1,262,436	861,519	400,917	308,900	92,017	33,756	---	125,773	50,000	22,646	---	---	---
DETROIT LAKES	7,483	1	OFF SALE ONLY	3,057,040	2,295,974	761,066	271,570	489,496	58,279	3,336	544,439	289,137	---	---	---	---
EDEN PRAIRIE	55,660	3	OFF SALE ONLY	8,157,285	5,962,729	2,194,556	1,475,142	719,414	59,772	70,654	708,532	605,728	93,553	---	70,654	---
EDINA	47,465	3	OFF SALE ONLY	9,074,112	6,760,040	2,314,072	1,410,974	903,098	20	17,750	885,368	339,000	125,196	---	---	---
ELK RIVER	17,380	1	OFF SALE ONLY	3,981,509	2,962,967	1,018,542	502,656	515,886	64,444	60,960	519,370	148,300	4,809	---	60,960	80,000
FAIRMONT	10,947	1	OFF SALE ONLY	2,035,074	1,538,689	496,385	259,757	236,628	74,974	---	311,602	175,000	---	---	---	---
FARMINGTON	13,279	2	OFF SALE ONLY	2,353,687	1,762,288	591,399	396,632	194,767	10,489	2,469	202,787	100,000	5,672	---	---	---
FERGUS FALLS	13,645	1	OFF SALE ONLY	2,828,193	2,119,908	708,285	381,169	327,116	47,944	---	375,060	267,837	---	---	---	---
FRIDLEY	27,469	2	OFF SALE ONLY	5,011,326	3,907,397	1,103,929	817,303	286,626	48,433	---	335,059	300,000	---	---	---	---
GLENCOE	5,518	1	OFF SALE ONLY	1,055,646	832,670	222,976	108,887	114,089	1,363	22,085	93,367	80,000	---	---	22,085	30,000
GLENWOOD	2,601	2	ON & OFF SALE	973,824	698,976	274,848	285,017	(10,169)	---	---	(10,169)	---	114,106	---	---	---
GRANITE FALLS	3,057	1	OFF SALE ONLY	689,603	499,920	189,683	103,035	86,648	19,582	---	106,230	77,259	1,503	---	---	---
HUTCHINSON	13,185	1	OFF SALE ONLY	3,378,622	2,607,377	771,245	451,218	320,027	11,547	4,785	326,789	264,000	2,727	---	4,785	---
JACKSON	3,484	1	OFF SALE ONLY	587,899	452,552	135,347	105,106	30,241	12,914	---	43,155	10,000	---	---	---	---
KASSON	4,597	1	OFF SALE ONLY	663,552	502,273	161,279	138,444	22,835	2,890	---	25,725	1,000	86,431	---	---	---
LAKEVILLE	44,751	3	OFF SALE ONLY	8,949,804	6,798,026	2,151,778	1,246,710	905,068	47,664	66,632	886,100	989,822	20,144	---	59,911	100,000
LINDSTROM	3,219	2	ON & OFF SALE	1,907,989	1,428,896	479,093	375,048	104,045	25,513	28,496	101,062	4,166	---	---	28,496	---
LITCHFIELD	6,577	1	OFF SALE ONLY	1,394,550	1,088,980	305,570	199,484	106,086	13,700	---	119,786	64,000	7,239	---	---	---
LONG PRAIRIE	3,047	1	OFF SALE ONLY	854,918	650,896	204,022	112,149	91,873	22,307	---	114,180	74,000	20,474	---	---	---
LUVERNE	4,618	1	OFF SALE ONLY	649,255	472,876	176,379	135,504	40,875	7,484	---	48,359	35,000	---	---	---	---
MARSHALL	12,828	1	OFF SALE ONLY	2,777,370	2,064,944	712,426	276,055	436,371	23,376	---	459,747	301,230	2,384	---	---	---
MILACA	2,596	1	OFF SALE ONLY	896,984	685,668	211,316	136,866	74,450	7,520	13,332	68,638	15,000	1,805	---	13,332	20,000
MONTEVIDEO	5,482	1	OFF SALE ONLY	1,440,951	1,088,048	352,903	259,979	92,924	223	4,740	88,407	80,000	3,965	---	4,740	---

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

**TABLE 19
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
MONTICELLO	8,397	1	OFF SALE ONLY	2,847,302	2,153,771	693,531	355,347	338,184	64,045	---	402,229	181,200	318,065	---	---	---
MORA	3,235	1	OFF SALE ONLY	1,971,198	1,498,180	473,018	226,784	246,234	35,395	---	281,629	260,000	3,214	---	---	---
MORRIS	5,081	1	OFF SALE ONLY	1,030,107	791,704	238,403	155,601	82,802	4,374	---	87,176	40,000	---	---	---	---
MOUND	9,454	1	OFF SALE ONLY	1,899,857	1,434,850	465,007	336,877	128,130	41,719	31,614	138,235	219,000	30,871	1,112,299	31,614	---
NORTH BRANCH	8,574	1	OFF SALE ONLY	1,355,968	1,015,238	340,730	225,375	115,355	6,797	44,359	77,793	---	33,078	---	44,041	---
NORTHFIELD	17,509	1	OFF SALE ONLY	2,038,861	1,504,563	534,298	443,373	90,925	40,443	---	131,368	180,000	---	---	---	---
OLIVIA	2,560	1	ON & OFF SALE	814,062	545,627	268,435	233,476	34,959	18,168	---	53,127	10,000	3,104	---	---	---
PARK RAPIDS	3,338	1	OFF SALE ONLY	2,158,686	1,668,509	490,177	314,968	175,209	31,988	---	207,197	417,298	141,598	---	---	---
PERHAM	2,603	1	OFF SALE ONLY	1,120,804	808,411	312,393	152,494	159,899	18,407	3,480	174,826	80,750	---	---	3,480	40,000
PINE CITY	3,071	1	OFF SALE ONLY	1,436,379	1,110,554	325,825	236,560	89,265	11,436	---	100,701	56,900	29,976	---	---	---
PIPESTONE	4,406	1	OFF SALE ONLY	845,444	627,061	218,383	143,863	74,520	16,673	---	91,193	43,520	8,980	---	---	---
PLAINVIEW	3,207	1	ON & OFF SALE	618,795	386,447	232,348	204,982	27,366	23,131	150	50,347	30,000	---	---	---	---
PRINCETON	4,037	1	OFF SALE ONLY	1,579,049	1,181,422	397,627	197,446	200,181	60,878	6,088	254,971	49,250	25,020	---	6,088	3,238
PROCTOR	2,842	1	OFF SALE ONLY	715,441	567,800	147,641	122,938	24,703	107	8,524	16,286	2,000	---	---	8,524	---
REDWOOD FALLS	5,461	1	OFF SALE ONLY	1,037,288	806,309	230,979	162,762	68,217	14,305	---	82,522	25,000	123,394	---	---	---
RICHFIELD	34,876	4	OFF SALE ONLY	9,128,171	7,041,178	2,086,993	1,484,506	602,487	66,495	10,799	658,183	792,550	---	---	---	---
ROBBINSDALE	14,070	1	OFF SALE ONLY	2,120,441	1,627,816	492,625	404,126	88,499	6,966	34,916	60,549	---	---	---	---	---
ROGERS	4,330	1	ON & OFF SALE	1,431,140	945,041	486,099	406,750	79,349	38,428	69,491	48,286	---	6,479	---	69,491	30,000
ROSEAU	2,754	1	OFF SALE ONLY	1,214,568	908,220	306,348	189,525	116,823	22,602	---	139,425	50,000	---	---	---	---
SAUK RAPIDS	10,826	1	OFF SALE ONLY	2,013,863	1,576,757	437,106	265,593	171,513	29,317	3,750	197,080	102,000	---	---	3,750	---
SAVAGE	22,622	3	OFF SALE ONLY	5,677,029	4,319,718	1,357,311	949,042	408,269	105,858	128,823	385,304	171,000	8,019	---	110,120	75,000
SHOREWOOD	7,540	3	OFF SALE ONLY	2,629,590	1,962,100	667,490	582,182	85,308	17,251	9,509	93,050	10,000	14,194	---	---	---
SLEEPY EYE	3,513	1	OFF SALE ONLY	420,096	304,817	115,279	98,965	16,314	11,908	---	28,222	50,000	2,178	---	---	---
SPRING LAKE PARK	6,777	1	OFF SALE ONLY	2,961,220	2,353,890	607,330	522,148	85,182	107,514	12,794	179,902	150,000	45,345	---	12,794	---
ST. ANTHONY	8,012	3	ON & OFF SALE	4,962,142	3,573,490	1,388,652	1,119,437	269,215	62,910	48,860	283,265	241,525	17,265	---	47,730	55,000
ST. FRANCIS	5,330	1	OFF SALE ONLY	943,074	722,953	220,121	154,391	65,730	11,646	---	77,376	11,500	206,503	---	---	---
ST. JAMES	4,701	1	OFF SALE ONLY	592,455	407,755	184,700	93,349	91,351	17,633	---	108,984	86,300	---	---	---	---
THIEF RIVER FALLS	8,412	1	OFF SALE ONLY	2,794,676	2,155,353	639,323	371,645	267,678	33,862	---	301,540	321,654	3,310	---	---	---
TWO HARBORS	3,631	1	OFF SALE ONLY	1,445,134	1,110,839	334,295	214,451	119,844	25,372	---	145,216	1,060	1,829	---	---	---
WADENA	4,300	1	OFF SALE ONLY	1,076,292	807,111	269,181	150,971	118,210	15,722	---	133,932	97,435	---	---	---	---
WATERTOWN	3,200	1	ON & OFF SALE	714,267	498,911	215,356	273,962	(58,606)	7,281	---	(51,325)	30,000	4,000	---	---	---
WAYZATA	4,106	1	ON & OFF SALE	2,977,369	1,742,981	1,234,388	953,445	280,943	36,718	---	317,661	482,500	15,036	---	---	---
WINDOM	4,495	1	OFF SALE ONLY	970,631	705,993	264,638	201,744	62,894	5,681	---	68,575	35,000	13,400	---	---	---
WORTHINGTON	11,272	1	OFF SALE ONLY	1,505,004	1,139,667	365,337	247,433	117,904	21,905	---	139,809	125,000	6,006	---	---	---
		<u>95</u>		<u>165,503,453</u>	<u>124,037,686</u>	<u>41,465,767</u>	<u>27,713,108</u>	<u>13,752,659</u>	<u>1,970,082</u>	<u>729,619</u>	<u>14,993,122</u>	<u>10,709,966</u>	<u>1,878,691</u>	<u>1,112,299</u>	<u>613,818</u>	<u>500,974</u>

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

ENTERPRISE FUND FOOTNOTES

- [*] The accrual basis of accounting is used, however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise fund operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water purchased from the city of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [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.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the Governmental Funds.

ENTERPRISE FUND FOOTNOTES

- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the General Fund, an Enterprise Fund 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.
- [28] The gas utility operations include Circle Pines and Lino Lakes.
- [29] Discretely presented component unit.
- [99] Failed to report in time for this publication.

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
AFTON	2,866	38,000	---	---	65,000	---	---	---	103,000	---	10,000
ALBERT LEA	18,364	---	933,890	---	7,340,000	2,940,000	---	80,850	11,294,740	1,340,000	746,838
ALBERTVILLE	3,997	60,000	195,000	---	1,615,000	2,550,000	850,000	---	5,270,000	---	1,118,671
ALEXANDRIA	9,247	1,220,000	---	---	3,785,000	---	5,790,000	---	10,795,000	---	329,400
ANDOVER	27,446	---	11,040,000	---	16,910,000	2,175,000	---	2,755,000	32,880,000	255,000	2,035,000
ANNANDALE	2,714	685,000	1,370,000	---	2,360,000	---	995,000	---	5,410,000	2,115,000	37,286
ANOKA	18,088	935,000	4,905,000	---	200,000	2,560,000	---	---	8,600,000	1,135,000	---
APPLE VALLEY	46,600	10,360,000	2,645,000	---	29,460,000	4,985,000	---	750,000	48,200,000	7,400,000	1,260,000
APPLETON	2,843	---	447,500	---	380,000	1,098,639	1,719,231	---	3,645,370	1,814,231	989,242
ARDEN HILLS	9,660	---	3,030,000	---	---	---	---	---	3,030,000	---	---
AUSTIN	23,376	3,000,000	4,335,000	---	7,390,000	15,790,000	10,390,000	---	40,905,000	3,405,000	1,607,346
BAXTER	5,815	---	35,000	---	9,285,000	2,755,000	---	---	12,075,000	1,470,000	858,925
BAYPORT	3,179	350,000	1,535,000	---	70,000	---	---	---	1,955,000	1,885,000	---
BECKER	2,881	10,700,000	22,035,000	---	5,585,000	---	---	---	38,320,000	28,250,000	---
BELLE PLAINE	4,124	---	2,740,000	---	8,000,000	815,000	431,000	---	11,986,000	11,986,000	175,000
BEMIDJI	12,073	185,000	3,120,000	---	3,400,000	14,290,000	3,795,000	---	24,790,000	---	446,995
BENSON	3,386	255,000	670,000	---	---	4,500,000	---	---	5,425,000	670,000	402,352
BIG LAKE	6,895	---	1,273,445	---	380,000	6,069,000	152,147	---	7,874,592	360,000	2,234,380
BLAINE	46,000	6,505,000	15,730,000	---	9,390,000	245,000	---	---	31,870,000	9,335,000	2,255,000
BLOOMINGTON	85,285	10,445,000	7,830,000	51,000,000	8,600,000	2,075,000	10,695,000	---	90,645,000	59,895,000	1,394,909
BLUE EARTH	3,587	100,000	8,360,000	---	6,515,000	5,220,000	---	---	20,195,000	7,110,000	3,349,563
BRAINERD	13,421	---	---	---	3,725,000	145,000	325,000	---	4,195,000	---	1,099,728
BRECKENRIDGE	3,558	---	146,400	---	2,695,000	998,000	---	---	3,839,400	230,000	276,007
BROOKLYN CENTER	29,180	6,760,000	7,690,000	---	6,150,000	860,000	---	1,345,000	22,805,000	2,895,000	60,465
BROOKLYN PARK	68,070	11,595,000	---	---	7,355,000	9,725,000	---	---	28,675,000	---	28,835,993
BUFFALO	10,844	4,200,000	2,695,000	---	11,282,000	29,272,620	11,350,000	---	58,799,620	9,005,000	703,461
BURNSVILLE	60,434	3,005,000	7,860,000	---	36,675,000	---	4,580,000	---	52,120,000	17,255,000	3,788,598
BYRON	3,616	---	---	---	1,965,000	260,000	---	---	2,225,000	---	341,901
CALEDONIA	2,965	1,530,000	---	---	---	---	---	---	1,530,000	45,000	1,747,846
CAMBRIDGE	5,715	873,376	1,392,000	---	11,126,624	2,222,454	---	480,000	16,094,454	6,838,376	7,642,453
CANNON FALLS	3,876	---	1,825,000	---	7,845,000	---	---	---	9,670,000	2,435,000	10,432,118
CENTERVILLE	3,331	---	---	---	2,380,000	910,000	---	---	3,290,000	230,000	112,732
CHAMPLIN	22,482	1,915,000	13,889,990	---	275,000	4,365,000	---	---	20,444,990	4,615,000	1,299,036
CHANHASSEN	21,100	6,040,000	6,855,000	---	19,411,686	3,996,350	930,000	---	37,233,036	7,415,000	2,303,500
CHASKA	18,380	760,000	49,152,374	---	8,985,000	235,000	49,305,000	---	108,437,374	18,765,000	1,762,349
CHISAGO CITY	2,726	---	---	---	1,565,000	330,000	---	---	1,895,000	1,240,000	712,517

Refunding also included in Bonded Indebtedness

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
CHISHOLM	4,929	---	210,000	---	---	1,620,609	---	---	1,830,609	---	---
CIRCLE PINES	4,670	140,000	3,900,000	---	395,000	1,500,000	420,000	---	6,355,000	955,000	---
CLOQUET	11,370	530,000	---	---	1,150,000	4,045,000	---	170,000	5,895,000	530,000	636,864
COKATO	2,762	---	77,000	---	---	224,000	---	---	301,000	---	2,867,858
COLD SPRING	3,316	---	130,000	---	3,445,000	1,285,000	---	---	4,860,000	2,545,000	531,277
COLUMBIA HEIGHTS	18,529	---	2,619,721	---	810,000	1,825,000	---	---	5,254,721	220,000	---
COON RAPIDS	61,800	5,150,000	4,025,000	---	17,675,000	12,525,000	---	---	39,375,000	10,095,000	2,606,921
CORCORAN	5,665	---	---	---	74,102	---	---	---	74,102	70,000	762,000
COTTAGE GROVE	30,753	---	1,460,000	---	11,220,000	8,305,000	---	---	20,985,000	2,090,000	1,665,164
CROOKSTON	8,166	---	7,760,000	---	2,220,000	4,432,800	---	---	14,412,800	4,865,000	1,181,322
CRYSTAL	22,748	785,000	6,210,000	---	6,715,000	---	---	---	13,710,000	5,110,000	1,104,808
DAYTON	4,705	192,000	---	---	3,140,000	330,000	---	---	3,662,000	330,000	3,540,942
DEEPHAVEN	3,860	---	---	---	---	---	---	---	---	---	---
DELANO	3,967	---	70,000	---	1,605,000	5,390,000	---	---	7,065,000	910,000	3,143,322
DETROIT LAKES	7,483	5,784,999	1,365,000	---	3,685,000	---	---	---	10,834,999	1,095,000	6,882,918
DILWORTH	3,042	---	---	---	5,074,000	---	---	---	5,074,000	375,000	1,669,432
DULUTH	86,125	28,952,800	6,899,000	19,665,646	46,888,200	26,105,000	3,336,623	2,215,000	134,062,269	32,290,646	52,160,768
EAGAN	64,300	14,505,000	---	---	14,865,000	9,950,000	---	---	39,320,000	9,195,000	2,217
EAST BETHEL	11,079	1,420,000	---	---	---	---	275,000	---	1,695,000	1,695,000	---
EAST GRAND FORKS	7,535	---	---	200,000	4,675,000	1,750,000	2,780,000	---	9,405,000	880,000	1,824,994
EDEN PRAIRIE	55,660	7,145,000	---	---	4,285,000	17,463,123	14,325,000	---	43,218,123	14,130,000	258,266
EDINA	47,465	7,250,000	47,590,000	---	---	17,625,000	---	---	72,465,000	40,085,000	518,913
ELK RIVER	17,380	---	1,560,000	---	10,375,000	11,370,000	3,045,000	---	26,350,000	4,115,000	862,860
ELY	3,680	240,000	1,335,000	---	380,000	320,000	---	---	2,275,000	560,000	4,214,962
EVELETH	3,814	---	---	---	---	1,900,000	---	---	1,900,000	---	524,748
FAIRMONT	10,947	---	1,385,000	---	11,770,000	3,655,000	---	---	16,810,000	3,035,000	129,357
FALCON HEIGHTS	5,580	---	1,620,000	---	1,830,000	---	---	---	3,450,000	---	---
FARIBAULT	21,166	5,085,000	3,145,000	---	5,630,000	8,425,000	3,440,000	---	25,725,000	1,705,000	926,589
FARMINGTON	13,279	---	4,109,955	---	7,470,000	11,914,390	---	---	23,494,345	1,049,955	974,509
FERGUS FALLS	13,645	1,760,000	1,765,000	---	13,020,000	3,275,000	---	---	19,820,000	2,870,000	5,264,766
FOREST LAKE	14,719	---	740,000	300,000	2,405,000	6,055,000	---	---	9,500,000	215,000	1,938,989
FRIDLEY	27,469	---	12,735,000	---	615,000	3,530,000	---	---	16,880,000	9,640,000	---
GLENCOE	5,518	---	595,000	---	4,135,000	1,520,000	8,340,000	990,000	15,580,000	6,070,000	1,449,376
GLENWOOD	2,601	300,000	---	---	435,000	1,407,000	235,000	---	2,377,000	1,635,000	1,083,327
GOLDEN VALLEY	20,391	---	37,785,000	---	22,440,000	---	---	---	60,225,000	7,035,000	758,287
GOODVIEW	3,379	---	485,000	---	3,055,000	---	---	---	3,540,000	330,000	69,735

Refunding also included in Bonded Indebtedness

**TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
GRAND RAPIDS	7,824	---	2,935,000	---	9,110,000	7,505,000	---	---	19,550,000	445,000	3,317,932
GRANITE FALLS	3,057	1,475,000	---	---	2,851,000	2,640,000	2,017,519	---	8,983,519	785,000	786,727
GRANT	4,077	---	---	---	163,000	---	---	---	163,000	---	---
GREENFIELD	2,640	400,000	---	---	5,026,600	---	---	---	5,426,600	---	---
HAM LAKE	13,110	855,000	---	---	1,770,000	---	---	75,000	2,700,000	---	---
HASTINGS	18,503	4,875,000	---	---	12,250,000	14,505,000	---	---	31,630,000	9,040,000	1,699,843
HERMANTOWN	8,099	---	---	---	1,925,000	2,440,000	5,305,000	---	9,670,000	---	262,027
HIBBING	17,020	4,555,000	925,000	---	---	7,065,000	---	---	12,545,000	7,555,000	9,045,446
HOPKINS	17,250	2,760,000	13,017,696	---	2,545,000	6,740,000	---	---	25,062,696	10,682,696	---
HUGO	7,195	---	3,190,000	---	790,000	3,545,000	2,920,000	---	10,445,000	790,000	167,460
HUTCHINSON	13,185	1,170,000	720,220	---	18,135,000	18,423,646	15,410,000	---	53,858,866	16,556,072	1,487,203
INDEPENDENCE	3,346	1,315,000	---	---	2,940,000	---	---	---	4,255,000	2,045,000	410,985
INTERNATIONAL FALLS	6,606	---	---	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS	30,150	1,817,213	24,628,065	---	6,646,000	11,470,000	---	---	44,561,278	13,255,000	---
JACKSON	3,484	295,000	470,000	---	---	750,000	1,736,745	---	3,251,745	1,140,000	1,091,641
JORDAN	4,100	---	---	---	10,220,000	475,000	---	---	10,695,000	3,965,000	7,302,212
KASSON	4,597	---	---	---	2,125,000	700,000	---	---	2,825,000	700,000	2,554,731
LA CRESCENT	5,011	---	---	---	5,410,000	925,000	1,175,000	---	7,510,000	---	648,533
LAKE CITY	5,104	---	140,000	---	4,215,000	2,060,000	123,000	---	6,538,000	460,000	3,469,067
LAKE ELMO	7,036	---	---	---	1,605,000	---	---	---	1,605,000	---	51,904
LAKEVILLE	44,751	4,260,000	6,225,000	---	19,305,000	13,620,000	3,400,000	5,265,000	52,075,000	4,290,000	2,637,384
LE SUEUR	4,001	405,000	1,375,000	---	1,085,000	3,270,000	3,295,000	---	9,430,000	955,000	1,599,077
LINDSTROM	3,219	---	---	---	1,800,000	1,310,000	---	---	3,110,000	795,000	433,266
LINO LAKES	17,380	---	---	---	10,195,000	3,465,000	6,035,000	---	19,695,000	3,255,000	1,610,782
LITCHFIELD	6,577	---	---	---	3,045,000	5,705,000	---	---	8,750,000	3,165,000	6,278,886
LITTLE CANADA	9,813	265,000	3,980,000	---	905,000	---	---	---	5,150,000	265,000	---
LITTLE FALLS	7,826	660,000	2,179,152	---	11,275,000	1,465,000	---	---	15,579,152	2,425,000	125,357
LONG PRAIRIE	3,047	---	135,000	---	2,270,000	990,000	---	---	3,395,000	170,000	867,042
LUVERNE	4,618	---	2,175,000	---	1,180,000	706,000	1,619,283	---	5,680,283	80,000	724,472
MAHTOMEDI	7,977	540,000	---	---	6,835,000	530,000	---	---	7,905,000	1,440,000	---
MANKATO	32,698	2,180,000	8,515,000	---	43,240,000	26,845,000	---	---	80,780,000	6,115,000	24,405,311
MAPLE GROVE	52,350	21,430,000	4,325,000	---	21,450,000	7,705,000	23,970,000	1,255,000	80,135,000	3,710,000	6,944,130
MAPLEWOOD	35,080	7,350,000	7,632,297	---	14,325,000	---	---	---	29,307,297	9,525,000	760,888
MARSHALL	12,828	2,160,000	6,830,000	---	2,100,000	19,460,000	41,040,000	---	71,590,000	10,215,000	3,073,249
MEDINA	4,083	---	475,000	---	445,000	---	---	---	920,000	---	20,000
MELROSE	3,115	---	---	---	---	2,785,000	---	---	2,785,000	---	4,301,263

Refunding also included in Bonded Indebtedness

**TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
MENDOTA HEIGHTS	11,470	2,315,000	---	---	6,330,000	900,000	---	---	9,545,000	4,170,000	405,000
MILACA	2,596	---	85,000	---	1,835,000	1,330,000	175,000	---	3,425,000	---	---
MINNEAPOLIS	382,446	69,360,000	233,965,000	103,726,000	40,945,000	829,902,000	102,765,000	---	1,380,663,000	398,790,000	69,061,000
MINNETONKA	51,420	---	---	---	---	8,700,000	---	---	8,700,000	---	---
MINNETRISTA	4,475	---	---	---	630,000	2,300,000	---	---	2,930,000	1,395,000	---
MONTEVIDEO	5,482	1,425,000	---	---	4,856,650	6,153,350	---	1,405,460	13,840,460	---	3,020,026
MONTGOMERY	2,821	---	4,925,000	---	1,725,000	215,000	---	---	6,865,000	---	118,146
MONTICELLO	8,397	440,000	2,475,000	---	9,705,000	---	7,435,000	---	20,055,000	2,685,000	13,176,534
MOORHEAD	32,376	2,945,000	19,990,000	---	12,250,000	15,289,607	41,595,000	---	92,069,607	14,570,000	1,724,354
MORA	3,235	2,115,000	---	---	144,200	139,000	700,000	---	3,098,200	2,115,000	105,000
MORRIS	5,081	735,000	385,000	---	1,680,000	---	---	---	2,800,000	---	4,469,556
MOUND	9,454	410,000	555,000	---	780,000	2,185,000	1,155,000	---	5,085,000	620,000	194,772
MOUNDS VIEW	12,750	467,680	3,560,000	815,000	---	2,190,000	2,910,000	---	9,942,680	3,560,000	---
MOUNTAIN IRON	2,971	---	670,000	---	2,265,000	---	---	---	2,935,000	225,000	---
NEW BRIGHTON	22,215	240,000	11,500,000	---	8,760,000	1,375,000	2,695,000	---	24,570,000	240,000	1,320,900
NEW HOPE	20,910	1,475,000	2,920,000	---	7,180,000	4,015,000	---	---	15,590,000	2,775,000	1,315,000
NEW PRAGUE	4,720	590,000	1,020,000	---	7,015,000	1,505,000	2,740,477	---	12,870,477	3,330,000	489,940
NEW ULM	13,547	1,600,000	1,855,000	---	9,805,000	33,405,167	---	---	46,665,167	6,340,000	5,455,856
NEWPORT	3,725	---	6,150,000	---	225,000	---	---	---	6,375,000	2,790,000	1,610,000
NORTH BRANCH	8,574	2,185,000	2,085,000	---	7,160,000	2,310,000	2,460,000	255,000	16,455,000	570,000	832,710
NORTH MANKATO	12,054	---	990,000	---	14,990,000	8,115,000	3,165,000	---	27,260,000	---	2,816,873
NORTH OAKS	4,000	---	---	---	---	---	---	---	---	---	---
NORTH ST. PAUL	11,923	---	2,005,000	---	810,000	3,520,000	---	---	6,335,000	700,000	440,000
NORTHFIELD	17,509	2,570,000	3,485,000	---	7,990,000	26,685,000	---	---	40,730,000	2,275,000	16,420,614
NORWOOD YOUNG AMERICA	3,139	---	---	---	4,605,000	690,761	---	---	5,295,761	---	167,570
OAK GROVE	6,952	---	---	---	1,290,660	---	---	---	1,290,660	---	425,000
OAK PARK HEIGHTS	3,977	---	---	---	2,040,000	615,000	---	---	2,655,000	1,105,000	---
OAKDALE	26,906	1,045,000	2,480,000	---	12,230,000	1,415,000	---	---	17,170,000	2,625,000	1,600,578
OLIVIA	2,560	---	110,000	---	4,700,000	4,045,000	1,130,000	---	9,985,000	1,665,000	1,419,057
ORONO	7,592	---	---	---	4,700,000	280,000	2,400,000	---	7,380,000	2,680,000	---
OTSEGO	6,970	---	---	---	1,815,000	6,926,000	---	---	8,741,000	---	305,065
OWATONNA	22,780	---	775,000	---	15,945,000	---	17,950,000	---	34,670,000	14,905,000	644,749
PARK RAPIDS	3,338	---	10,000	---	5,405,000	910,000	---	---	6,325,000	45,000	10,795,191
PERHAM	2,603	65,000	---	---	4,875,200	9,060,700	6,300,000	---	20,300,900	1,010,000	3,140,035
PINE CITY	3,071	---	1,127,000	---	1,010,000	835,000	750,000	---	3,722,000	---	90,994
PIPESTONE	4,406	---	3,778,000	---	3,480,000	1,455,000	---	---	8,713,000	---	1,143,011

Refunding also included in Bonded Indebtedness

**TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
PLAINVIEW	3,207	---	---	---	210,000	380,000	250,000	---	840,000	640,000	175,000
PLYMOUTH	66,675	5,910,000	2,900,000	---	1,300,000	295,000	---	---	10,405,000	505,000	---
PRINCETON	4,037	135,000	1,325,000	---	2,580,000	---	2,580,000	---	6,620,000	2,420,000	4,161,756
PRIOR LAKE	16,457	16,095,000	---	---	7,515,000	2,240,000	---	---	25,850,000	14,015,000	---
PROCTOR	2,842	---	---	---	1,040,000	2,130,000	390,000	---	3,560,000	530,000	656,422
RAMSEY	18,668	---	11,275,000	---	---	---	1,625,000	---	12,900,000	1,545,000	196,000
RED WING	16,211	245,000	6,165,000	---	5,750,000	1,420,000	1,637,084	---	15,217,084	3,005,000	2,967,006
REDWOOD FALLS	5,461	3,300,000	99,787	---	---	1,435,000	11,110,656	---	15,945,443	955,000	572,520
RICHFIELD	34,876	---	15,040,000	---	1,635,000	2,775,000	---	---	19,450,000	2,925,000	---
ROBBINSDALE	14,070	3,345,000	2,855,000	---	---	3,000,000	1,945,000	---	11,145,000	4,655,000	449,000
ROCHESTER	89,325	---	7,444,380	---	---	36,658,673	36,715,000	---	80,818,053	8,275,000	867,287
ROCKFORD	3,655	---	1,680,000	---	5,080,000	2,335,000	1,040,000	---	10,135,000	---	1,693,734
ROGERS	4,330	---	14,740,000	---	4,320,000	---	1,070,000	---	20,130,000	2,215,000	4,473,889
ROSEAU	2,754	560,000	---	---	4,691,000	1,100,000	---	---	6,351,000	2,005,000	947,548
ROSEMOUNT	15,270	8,850,000	---	---	20,145,000	11,125,000	---	240,000	40,360,000	4,585,000	1,334,739
ROSEVILLE	33,949	---	1,815,000	---	11,055,000	---	---	---	12,870,000	5,325,000	66,883
SARTELL	10,333	---	55,000	---	27,285,000	5,220,000	3,160,000	1,565,000	37,285,000	---	220,000
SAUK CENTRE	3,937	---	4,045,126	---	3,885,000	1,345,000	1,405,000	---	10,680,126	---	3,545,440
SAUK RAPIDS	10,826	---	4,890,000	---	7,520,000	4,330,000	---	---	16,740,000	1,110,000	682,348
SAVAGE	22,622	6,560,000	8,245,000	---	38,395,000	10,425,000	2,140,000	1,535,000	67,300,000	7,125,000	11,066,395
SHAKOPEE	22,192	2,675,000	755,000	---	11,660,000	650,000	25,350,000	---	41,090,000	755,000	---
SHOREVIEW	26,374	610,000	8,875,000	---	3,255,000	2,665,000	---	---	15,405,000	5,620,000	10,858,915
SHOREWOOD	7,540	---	---	---	155,000	1,915,000	---	---	2,070,000	60,000	210,468
SLEEPY EYE	3,513	220,000	---	---	5,815,000	625,000	---	---	6,660,000	2,475,000	---
SOUTH ST. PAUL	20,174	3,035,000	6,925,000	---	7,805,000	1,970,000	---	---	19,735,000	7,585,000	---
SPRING LAKE PARK	6,777	330,040	---	---	4,900,000	---	---	---	5,230,040	330,040	557,953
SPRING VALLEY	2,546	---	---	---	3,760,000	---	410,000	---	4,170,000	785,000	425,000
ST. ANTHONY	8,012	---	3,360,000	---	4,145,000	1,610,000	740,000	1,575,000	11,430,000	---	---
ST. AUGUSTA	2,637	---	---	---	---	---	---	---	---	---	140,000
ST. CHARLES	3,351	355,000	635,000	---	---	---	145,000	---	1,135,000	---	---
ST. CLOUD	60,269	1,290,000	13,580,000	---	54,935,000	64,680,000	10,676,341	---	145,161,341	51,665,000	17,724,560
ST. FRANCIS	5,330	---	---	---	300,000	5,640,000	---	---	5,940,000	1,840,000	708,785
ST. JAMES	4,701	925,000	---	---	---	4,820,000	1,188,513	---	6,933,513	660,000	1,129,893
ST. JOSEPH	4,912	1,085,000	---	---	3,835,000	1,500,000	920,000	---	7,340,000	---	223,084
ST. LOUIS PARK	44,576	7,005,000	31,720,000	---	---	3,265,000	---	---	41,990,000	17,205,000	131,704
ST. MICHAEL	10,264	---	---	---	12,925,000	9,729,074	---	---	22,654,074	160,000	8,796,555

Refunding also included in Bonded Indebtedness

**TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
ST. PAUL	287,260	123,855,000	61,110,000	36,583,000	23,320,000	---	247,812,535	---	492,680,535	148,130,000	126,593,573
ST. PAUL PARK	5,081	---	---	---	30,000	420,000	---	---	450,000	420,000	1,930,000
ST. PETER	9,759	455,000	2,325,000	---	1,082,425	2,742,979	6,290,000	---	12,895,404	2,060,404	2,970,588
STAPLES	3,124	18,000	---	---	3,288,000	---	---	---	3,306,000	1,140,000	58,855
STEWARTVILLE	5,500	575,000	1,102,980	---	1,360,000	4,325,000	---	---	7,362,980	640,000	402,733
STILLWATER	15,589	8,261,665	7,060,000	---	3,990,000	7,195,000	---	---	26,506,665	2,265,000	1,045,000
THIEF RIVER FALLS	8,412	---	---	---	4,920,000	5,330,436	---	---	10,250,436	1,390,000	1,315,631
TWO HARBORS	3,631	180,000	---	---	---	---	1,225,000	---	1,405,000	180,000	2,786,914
VADNAIS HEIGHTS	13,151	---	7,090,000	---	3,865,000	1,095,000	---	---	12,050,000	3,080,000	1,095,000
VICTORIA	4,365	---	---	---	2,700,000	---	1,255,000	---	3,955,000	1,055,000	1,648,204
VIRGINIA	9,131	3,650,000	3,410,000	---	---	26,510,000	---	---	33,570,000	8,690,000	8,795,143
WABASHA	2,618	---	1,505,000	---	50,000	1,175,000	---	---	2,730,000	---	---
WACONIA	7,300	---	1,995,000	---	305,000	4,625,000	---	---	6,925,000	2,810,000	12,386,515
WADENA	4,300	---	---	---	5,035,000	---	1,064,075	---	6,099,075	---	249,512
WAITE PARK	6,644	1,020,000	3,748,626	---	7,630,000	8,640,000	1,530,000	---	22,568,626	3,005,000	1,424,387
WASECA	9,711	---	---	---	2,135,000	4,210,000	---	---	6,345,000	---	384,852
WATERTOWN	3,200	862,000	950,000	---	3,415,000	1,403,000	---	---	6,630,000	910,000	2,879,658
WAYZATA	4,106	---	12,625,000	---	85,000	---	---	---	12,710,000	1,010,000	---
WEST ST. PAUL	19,624	550,000	---	---	10,205,000	3,195,000	880,000	---	14,830,000	4,950,000	617,710
WHITE BEAR LAKE	24,606	1,830,000	7,615,000	---	---	935,000	750,000	---	11,130,000	2,045,000	691,983
WILLMAR	18,413	---	---	---	8,565,000	8,200,000	7,605,000	---	24,370,000	3,205,000	5,936,300
WINDOM	4,495	---	280,000	---	1,323,822	9,802,786	---	---	11,406,608	---	182,552
WINONA	27,100	3,495,200	265,000	---	6,674,300	13,938,500	---	---	24,373,000	4,830,000	465,000
WOODBURY	48,150	19,960,000	725,000	---	19,135,000	3,470,000	5,000,000	1,850,000	50,140,000	10,565,000	32,898,976
WORTHINGTON	11,272	750,000	---	---	6,820,000	3,085,000	6,990,000	---	17,645,000	3,085,000	---
WYOMING	3,304	---	1,295,000	---	465,000	4,020,000	---	---	5,780,000	3,730,000	608,859
ZIMMERMAN	3,052	66,000	135,000	---	217,000	785,000	---	---	1,203,000	---	4,577,259
ZUMBROTA	2,877	---	685,000	---	2,135,000	570,000	---	---	3,390,000	---	421,948
		537,563,973	992,429,604	212,289,646	1,264,651,469	1,733,655,664	826,775,229	23,806,310	5,591,171,895	1,320,298,420	696,059,487

Refunding also included in Bonded Indebtedness

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**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY CITY

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AFTON	---	188,349	188,349	---	251,168	251,168	33.4%	966,873	26.0%
ALBERT LEA	2,865,991	4,593,724	7,459,715	5,880,321	2,467,426	8,347,747	11.9%	11,223,049	74.4%
ALBERTVILLE	934,364	3,225,995	4,160,359	944,553	3,981,560	4,926,113	18.4%	1,354,308	363.7%
ALEXANDRIA	2,108,883	168,620	2,277,503	2,444,924	276,565	2,721,489	19.5%	4,952,259	55.0%
ANDOVER	2,583,650	1,425,095	4,008,745	3,338,329	1,791,510	5,129,839	28.0%	6,283,064	81.6%
ANNANDALE	856,769	(65,793)	790,976	1,138,342	(1,069)	1,137,273	43.8%	929,829	122.3%
ANOKA	3,150,000	1,092,164	4,242,164	3,450,000	1,079,487	4,529,487	6.8%	7,971,711	56.8%
APPLE VALLEY	2,700,000	12,211,678	14,911,678	2,700,000	11,727,864	14,427,864	-3.2%	16,669,445	86.6%
APPLETON	1,075,591	161,144	1,236,735	691,919	88,729	780,648	-36.9%	1,422,622	54.9%
ARDEN HILLS	613,638	298,277	911,915	674,497	655,267	1,329,764	45.8%	2,713,223	49.0%
AUSTIN	3,450,000	2,898,579	6,348,579	3,200,000	2,217,155	5,417,155	-14.7%	13,526,178	40.0%
BAXTER	655,762	645,575	1,301,337	700,469	990,624	1,691,093	30.0%	2,396,028	70.6%
BAYPORT	2,221,728	1,282,569	3,504,297	1,601,504	1,443,908	3,045,412	-13.1%	1,571,707	193.8%
BECKER	---	1,923,369	1,923,369	---	1,923,236	1,923,236	-0.0%	2,733,868	70.3%
BELLE PLAINE	---	1,189,368	1,189,368	---	1,774,923	1,774,923	49.2%	1,839,366	96.5%
BEMIDJI	3,160,762	142,403	3,303,165	3,422,428	561,761	3,984,189	20.6%	7,127,192	55.9%
BENSON	376,333	801,551	1,177,884	593,832	680,055	1,273,887	8.2%	2,216,581	57.5%
BIG LAKE	578,575	1,250,083	1,828,658	672,502	1,271,633	1,944,135	6.3%	2,269,518	85.7%
BLAINE	12,416,001	---	12,416,001	23,548,979	733,266	24,282,245	95.6%	17,182,347	141.3%
BLOOMINGTON	38,823,125	---	38,823,125	38,903,104	---	38,903,104	0.2%	48,910,498	79.5%
BLUE EARTH	1,222,758	---	1,222,758	1,267,705	(191,283)	1,076,422	-12.0%	2,153,845	50.0%
BRAINERD	1,707,285	1,103,883	2,811,168	1,294,629	1,475,929	2,770,558	-1.4%	8,366,979	33.1%
BRECKENRIDGE	1,173,849	366,016	1,539,865	1,271,898	465,666	1,737,564	12.8%	2,533,856	68.6%
BROOKLYN CENTER	6,097,387	3,066,388	9,163,775	6,437,653	4,755,492	11,193,145	22.1%	14,787,040	75.7%
BROOKLYN PARK	97,133	13,790,175	13,887,308	79,320	8,882,333	8,961,653	-35.5%	33,418,270	26.8%
BUFFALO	---	538,168	538,168	---	251,957	251,957	-53.2%	4,592,400	5.5%
BURNSVILLE	9,469,330	(42,381)	9,426,949	10,164,108	(68,284)	10,095,824	7.1%	25,285,640	39.9%
BYRON	---	629,458	629,458	356,389	317,344	673,733	7.0%	838,161	80.4%
CALEDONIA	---	(849,673)	(849,673)	---	(883,438)	(883,438)	4.0%	1,380,443	-64.0%
CAMBRIDGE	1,402,589	527,537	1,930,126	1,482,637	679,922	2,162,559	12.0%	2,410,107	89.7%
CANNON FALLS	956,700	720,096	1,676,796	975,346	1,145,216	2,120,562	26.5%	2,315,272	91.6%
CENTERVILLE	841,154	(13,135)	828,019	712,807	5,926	718,733	-13.2%	1,457,254	49.3%
CHAMPLIN	6,160,197	214,662	6,374,859	4,058,700	3,139,947	7,198,647	12.9%	6,384,529	112.8%
CHANHASSEN	3,064,587	2,324,206	5,388,793	3,363,885	2,082,302	5,446,187	1.1%	8,018,414	67.9%
CHASKA	2,706,467	(123,631)	2,582,836	3,536,047	58,298	3,594,345	39.2%	7,708,470	46.6%
CHISAGO CITY	---	1,031,233	1,031,233	---	1,427,486	1,427,486	38.4%	1,177,800	121.2%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY CITY

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CHISHOLM	---	1,548,818	1,548,818	---	1,526,729	1,526,729	-1.4%	3,506,323	43.5%
CIRCLE PINES	1,471,704	347,188	1,818,892	1,765,563	261,491	2,027,054	11.4%	1,632,899	124.1%
CLOQUET	4,684,190	669,577	5,353,767	5,004,224	1,292,015	6,296,239	17.6%	7,661,793	82.2%
COKATO	---	618,094	618,094	---	383,716	383,716	-37.9%	1,041,289	36.9%
COLD SPRING	600,293	746,118	1,346,411	673,888	848,341	1,522,229	13.1%	1,168,363	130.3%
COLUMBIA HEIGHTS	5,579,955	2,486,873	8,066,828	4,625,954	2,455,229	7,081,183	-12.2%	9,370,459	75.6%
COON RAPIDS	9,968,645	4,355,063	14,323,708	9,267,062	4,459,711	13,726,773	-4.2%	19,555,380	70.2%
CORCORAN	10,000	401,876	411,876	10,000	478,683	488,683	18.6%	1,631,543	30.0%
COTTAGE GROVE	8,350,212	(532,619)	7,817,593	9,346,899	(818,140)	8,528,759	9.1%	9,586,201	89.0%
CROOKSTON	---	2,481,965	2,481,965	---	2,602,908	2,602,908	4.9%	5,844,765	44.5%
CRYSTAL	3,541,597	6,848,458	10,390,055	4,132,873	8,145,068	12,277,941	18.2%	7,805,974	157.3%
DAYTON	735,941	---	735,941	770,167	---	770,167	4.7%	1,550,471	49.7%
DEEPHAVEN	2,606,624	---	2,606,624	2,302,200	---	2,302,200	-11.7%	2,226,988	103.4%
DELANO	---	1,542,874	1,542,874	---	1,928,866	1,928,866	25.0%	1,846,591	104.5%
DETROIT LAKES	758,458	2,014,156	2,772,614	750,378	2,177,812	2,928,190	5.6%	4,064,057	72.1%
DILWORTH	319,835	333	320,168	354,112	25,281	379,393	18.5%	1,008,523	37.6%
DULUTH	1,510,070	36,903,871	38,413,941	1,937,782	39,836,457	41,774,239	8.7%	75,941,012	55.0%
EAGAN	7,230,833	3,972,051	11,202,884	3,074,748	9,680,794	12,755,542	13.9%	19,202,181	66.4%
EAST BETHEL	828,921	(5,039)	823,882	963,522	(5,629)	957,893	16.3%	1,733,106	55.3%
EAST GRAND FORKS	601,411	560,853	1,162,264	648,868	517,744	1,166,612	0.4%	6,571,962	17.8%
EDEN PRAIRIE	3,386,872	8,136,056	11,522,928	4,212,860	8,743,014	12,955,874	12.4%	24,889,709	52.1%
EDINA	13,755,160	1,147,917	14,903,077	14,359,821	1,435,949	15,795,770	6.0%	21,452,020	73.6%
ELK RIVER	3,614,468	5,520,751	9,135,219	4,487,602	7,345,651	11,833,253	29.5%	7,736,287	153.0%
ELY	287,775	594,802	882,577	332,941	1,182,944	1,515,885	71.8%	3,272,371	46.3%
EVELETH	224,041	1,976,516	2,200,557	236,418	1,816,940	2,053,358	-6.7%	4,163,969	49.3%
FAIRMONT	3,942,206	736,333	4,678,539	4,228,642	783,131	5,011,773	7.1%	5,514,567	90.9%
FALCON HEIGHTS	633,534	1,200,155	1,833,689	658,365	417,820	1,076,185	-41.3%	1,330,209	80.9%
FARIBAULT	4,685,656	1,747,961	6,433,617	5,367,817	1,433,495	6,801,312	5.7%	11,606,216	58.6%
FARMINGTON	1,452,161	236,662	1,688,823	1,913,914	197,854	2,111,768	25.0%	6,173,192	34.2%
FERGUS FALLS	2,821,509	2,289,654	5,111,163	2,861,581	2,136,786	4,998,367	-2.2%	7,908,574	63.2%
FOREST LAKE	1,649,959	4,732,984	6,382,943	2,956,244	2,740,331	5,696,575	-10.8%	6,579,790	86.6%
FRIDLEY	9,650,512	---	9,650,512	8,927,958	(31,221)	8,896,737	-7.8%	12,963,828	68.6%
GLENCOE	597,153	18,409	615,562	1,278,936	647,443	1,926,379	212.9%	2,255,091	85.4%
GLENWOOD	327,268	1,466,344	1,793,612	2,015,587	---	2,015,587	12.4%	1,636,025	123.2%
GOLDEN VALLEY	8,443,702	248,114	8,691,816	8,452,917	293,077	8,745,994	0.6%	10,748,031	81.4%
GOODVIEW	---	331,580	331,580	---	347,424	347,424	4.8%	855,930	40.6%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY CITY

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
GRAND RAPIDS	5,483,582	(24,747)	5,458,835	6,285,238	(94,970)	6,190,268	13.4%	6,622,422	93.5%
GRANITE FALLS	313,302	594,919	908,221	274,271	251,866	526,137	-42.1%	3,105,196	16.9%
GRANT	10,111	488,412	498,523	10,279	522,778	533,057	6.9%	791,931	67.3%
GREENFIELD	755,860	(220,448)	535,412	793,042	(26,813)	766,229	43.1%	818,611	93.6%
HAM LAKE	1,883,026	182,393	2,065,419	2,154,260	208,025	2,362,285	14.4%	2,538,008	93.1%
HASTINGS	4,639,859	1,009,015	5,648,874	4,779,440	1,347,445	6,126,885	8.5%	8,623,741	71.0%
HERMANTOWN	2,356,374	446,900	2,803,274	3,084,091	147,425	3,231,516	15.3%	2,377,728	135.9%
HIBBING	2,739,605	1,061,340	3,800,945	2,713,545	1,896,260	4,609,805	21.3%	12,235,587	37.7%
HOPKINS	2,551,799	4,869,178	7,420,977	3,198,180	1,968,679	5,166,859	-30.4%	7,978,900	64.8%
HUGO	1,773,151	---	1,773,151	1,869,239	---	1,869,239	5.4%	1,763,315	106.0%
HUTCHINSON	1,065,334	2,185,166	3,250,500	964,924	2,275,553	3,240,477	-0.3%	8,575,430	37.8%
INDEPENDENCE	---	638,081	638,081	---	70,032	70,032	-89.0%	1,842,081	3.8%
INTERNATIONAL FALLS	---	6,974,232	6,974,232	---	7,440,504	7,440,504	6.7%	5,337,866	139.4%
INVER GROVE HEIGHTS	3,696,983	---	3,696,983	2,143,062	---	2,143,062	-42.0%	9,466,425	22.6%
JACKSON	1,340,129	185,118	1,525,247	1,430,531	1,388,010	2,818,541	84.8%	2,021,312	139.4%
JORDAN	615,016	73,457	688,473	1,001,175	97,432	1,098,607	59.6%	1,799,007	61.1%
KASSON	700,000	894,470	1,594,470	1,000,000	811,159	1,811,159	13.6%	1,845,731	98.1%
LA CRESCENT	359,528	105,397	464,925	407,097	106,260	513,357	10.4%	1,869,885	27.5%
LAKE CITY	943,317	1,482,770	2,426,087	928,221	1,014,116	1,942,337	-19.9%	2,763,088	70.3%
LAKE ELMO	1,390,941	---	1,390,941	1,779,944	---	1,779,944	28.0%	1,727,180	103.1%
LAKEVILLE	7,271,759	---	7,271,759	7,425,022	---	7,425,022	2.1%	13,374,818	55.5%
LE SUEUR	---	---	---	734,158	31,069	765,227		3,163,372	24.2%
LINDSTROM	525,626	1,275,051	1,800,677	600,340	1,774,179	2,374,519	31.9%	1,140,778	208.1%
LINO LAKES	3,487,863	(2,087)	3,485,776	3,859,895	---	3,859,895	10.7%	7,054,599	54.7%
LITCHFIELD	402,575	100,223	502,798	355,124	148,788	503,912	0.2%	3,816,926	13.2%
LITTLE CANADA	1,626,542	---	1,626,542	1,740,492	---	1,740,492	7.0%	2,093,083	83.2%
LITTLE FALLS	560,593	293,980	854,573	504,290	339,161	843,451	-1.3%	3,407,054	24.8%
LONG PRAIRIE	501,000	157,737	658,737	509,000	211,331	720,331	9.4%	1,251,667	57.5%
LUVERNE	827,599	46,306	873,905	1,017,340	43,216	1,060,556	21.4%	2,023,070	52.4%
MAHTOMEDI	842,607	---	842,607	1,246,110	---	1,246,110	47.9%	2,339,512	53.3%
MANKATO	7,934,115	(215,020)	7,719,095	8,739,191	523,900	9,263,091	20.0%	17,993,205	51.5%
MAPLE GROVE	266,799	6,405,345	6,672,144	274,827	8,300,067	8,574,894	28.5%	21,063,211	40.7%
MAPLEWOOD	6,083,290	777,089	6,860,379	6,532,710	151,511	6,684,221	-2.6%	15,144,854	44.1%
MARSHALL	4,014,986	2,058,758	6,073,744	5,476,555	2,293,902	7,770,457	27.9%	7,816,900	99.4%
MEDINA	1,014,126	817,414	1,831,540	1,073,873	1,465,463	2,539,336	38.6%	2,182,505	116.3%
MELROSE	3,578,172	263,897	3,842,069	3,322,150	(254,065)	3,068,085	-20.1%	1,372,794	223.5%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY CITY

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
MENDOTA HEIGHTS	1,954,005	1,869,451	3,823,456	2,223,811	1,400,865	3,624,676	-5.2%	4,452,396	81.4%
MILACA	257,300	747,640	1,004,940	412,489	860,368	1,272,857	26.7%	1,167,280	109.0%
MINNEAPOLIS	7,079,000	108,641,000	115,720,000	---	116,580,000	116,580,000	0.7%	386,350,000	30.2%
MINNETONKA	1,000,000	6,603,671	7,603,671	1,000,000	6,740,208	7,740,208	1.8%	18,974,309	40.8%
MINNETRISTA	1,151,543	547,490	1,699,033	1,155,311	638,428	1,793,739	5.6%	2,382,671	75.3%
MONTEVIDEO	824,149	397,218	1,221,367	857,109	396,638	1,253,747	2.7%	3,203,385	39.1%
MONTGOMERY	822,224	(77,062)	745,162	793,491	31,651	825,142	10.7%	1,427,215	57.8%
MONTICELLO	2,314,158	7,492,718	9,806,876	2,487,282	7,755,360	10,242,642	4.4%	5,318,263	192.6%
MOORHEAD	6,489,483	253,143	6,742,626	5,754,024	1,045,889	6,799,913	0.8%	19,936,035	34.1%
MORA	73,819	1,088,720	1,162,539	78,499	1,146,423	1,224,922	5.4%	1,669,438	73.4%
MORRIS	1,357,129	381,246	1,738,375	1,335,945	474,375	1,810,320	4.1%	3,123,308	58.0%
MOUND	323,981	1,379,865	1,703,846	354,769	1,596,537	1,951,306	14.5%	3,723,099	52.4%
MOUNDS VIEW	9,527,313	266,673	9,793,986	2,277,814	263,602	2,541,416	-74.1%	5,239,315	48.5%
MOUNTAIN IRON	---	6,208	6,208	1,104,747	7,088	1,111,835	17809.7%	2,221,461	50.0%
NEW BRIGHTON	6,949,722	---	6,949,722	3,063,241	---	3,063,241	-55.9%	8,303,868	36.9%
NEW HOPE	3,200,467	2,408,975	5,609,442	3,867,077	968,878	4,835,955	-13.8%	8,452,614	57.2%
NEW PRAGUE	1,926,343	277,300	2,203,643	2,020,343	484,147	2,504,490	13.7%	2,266,345	110.5%
NEW ULM	5,813,446	1,092,676	6,906,122	2,027,146	1,172,434	3,199,580	-53.7%	8,161,036	39.2%
NEWPORT	1,044,983	323,362	1,368,345	1,089,538	448,103	1,537,641	12.4%	1,878,272	81.9%
NORTH BRANCH	1,704,887	(306,433)	1,398,454	1,233,206	(360,458)	872,748	-37.6%	2,265,163	38.5%
NORTH MANKATO	1,764,449	(709)	1,763,740	1,615,978	8,150	1,624,128	-7.9%	4,350,945	37.3%
NORTH OAKS	430,379	977,032	1,407,411	446,418	1,114,732	1,561,150	10.9%	1,366,914	114.2%
NORTH ST. PAUL	3,219,777	---	3,219,777	3,327,978	---	3,327,978	3.4%	3,791,175	87.8%
NORTHFIELD	---	1,331,134	1,331,134	3,550,000	2,492,266	6,042,266	353.9%	8,305,383	72.8%
NORWOOD YOUNG AMERICA	---	2,277,876	2,277,876	1,259,656	367,797	1,627,453	-28.6%	976,943	166.6%
OAK GROVE	2,489,309	---	2,489,309	2,638,587	1,012,597	3,651,184	46.7%	1,422,243	256.7%
OAK PARK HEIGHTS	1,305,258	(194,455)	1,110,803	1,238,969	---	1,238,969	11.5%	2,395,662	51.7%
OAKDALE	5,368,490	1,058,031	6,426,521	5,898,690	1,251,528	7,150,218	11.3%	10,347,592	69.1%
OLIVIA	---	174,054	174,054	104,878	795,471	900,349	417.3%	1,279,767	70.4%
ORONO	186,494	3,867,147	4,053,641	1,863,468	1,399,933	3,263,401	-19.5%	4,443,338	73.4%
OTSEGO	---	1,535,357	1,535,357	---	2,233,862	2,233,862	45.5%	1,712,220	130.5%
OWATONNA	4,016,243	916,239	4,932,482	9,075,568	519,540	9,595,108	94.5%	13,104,292	73.2%
PARK RAPIDS	648,717	590,724	1,239,441	655,217	791,403	1,446,620	16.7%	2,258,127	64.1%
PERHAM	61,086	532,037	593,123	112,872	459,914	572,786	-3.4%	1,531,485	37.4%
PINE CITY	---	1,168,195	1,168,195	---	1,099,783	1,099,783	-5.9%	1,430,583	76.9%
PIPESTONE	2,455,268	325,283	2,780,551	3,053,802	317,227	3,371,029	21.2%	2,307,816	146.1%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY CITY

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
PLAINVIEW	1,033,084	553,421	1,586,505	1,168,145	131,547	1,299,692	-18.1%	1,393,369	93.3%
PLYMOUTH	8,241,058	---	8,241,058	9,875,793	---	9,875,793	19.8%	24,846,339	39.7%
PRINCETON	921,100	554,410	1,475,510	1,009,000	739,595	1,748,595	18.5%	1,902,358	91.9%
PRIOR LAKE	5,081,119	---	5,081,119	6,327,838	---	6,327,838	24.5%	6,833,655	92.6%
PROCTOR	---	551,160	551,160	---	595,560	595,560	8.1%	1,436,297	41.5%
RAMSEY	2,689,760	5,772,218	8,461,978	3,008,557	9,046,903	12,055,460	42.5%	6,293,236	191.6%
RED WING	5,223,073	(2,849,741)	2,373,332	10,227,411	(2,676,226)	7,551,185	218.2%	14,764,168	51.1%
REDWOOD FALLS	869,569	879,619	1,749,188	544	1,856,491	1,857,035	6.2%	3,744,597	49.6%
RICHFIELD	5,023,791	271,028	5,294,819	5,634,914	370,907	6,005,821	13.4%	21,600,459	27.8%
ROBBINSDALE	235,199	7,850,209	8,085,408	6,549,307	(652,438)	5,896,869	-27.1%	7,926,557	74.4%
ROCHESTER	7,496,493	15,313,625	22,810,118	7,889,158	13,418,891	21,308,049	-6.6%	53,281,436	40.0%
ROCKFORD	589,767	(14,400)	575,367	717,617	(34,184)	683,433	18.8%	1,058,331	64.6%
ROGERS	---	2,386,171	2,386,171	28,053	443,084	471,137	-80.3%	2,231,127	21.1%
ROSEAU	---	671,349	671,349	---	(170,051)	(170,051)	-125.3%	1,575,349	-10.8%
ROSEMOUNT	3,605,002	1,791,759	5,396,761	3,608,285	1,097,096	4,705,381	-12.8%	5,738,186	82.0%
ROSEVILLE	17,734,205	(662,334)	17,071,871	5,583,523	(1,017,199)	4,566,324	-73.3%	15,259,961	29.9%
SARTELL	1,353,332	---	1,353,332	1,294,270	---	1,294,270	-4.4%	3,509,734	36.9%
SAUK CENTRE	508,761	164,528	673,289	621,640	342,828	964,468	43.2%	2,363,622	40.8%
SAUK RAPIDS	2,404,858	(17,836)	2,387,022	2,997,416	(99,602)	2,897,814	21.4%	4,250,711	68.2%
SAVAGE	1,658,313	3,996,589	5,654,902	599,424	3,293,311	3,892,735	-31.2%	8,506,304	45.8%
SHAKOPEE	---	4,673,116	4,673,116	200,000	2,944,560	3,144,560	-32.7%	9,198,172	34.2%
SHOREVIEW	3,094,916	---	3,094,916	3,610,100	---	3,610,100	16.6%	9,873,384	36.6%
SHOREWOOD	1,713,680	---	1,713,680	1,905,309	(8,342)	1,896,967	10.7%	2,495,803	76.0%
SLEEPY EYE	---	770,668	770,668	---	991,133	991,133	28.6%	1,832,792	54.1%
SOUTH ST. PAUL	82,555	985,512	1,068,067	111,516	1,433,815	1,545,331	44.7%	10,711,841	14.4%
SPRING LAKE PARK	1,114,655	450,566	1,565,221	907,728	472,808	1,380,536	-11.8%	2,753,201	50.1%
SPRING VALLEY	294,242	1,105,390	1,399,632	411,069	1,165,624	1,576,693	12.7%	1,566,644	100.6%
ST. ANTHONY	1,365,369	---	1,365,369	1,365,591	---	1,365,591	0.0%	4,218,484	32.4%
ST. AUGUSTA	---	435,035	435,035	---	545,068	545,068	25.3%	474,391	114.9%
ST. CHARLES	135,120	771,435	906,555	237,766	895,686	1,133,452	25.0%	1,274,812	88.9%
ST. CLOUD	14,581,863	3,060,262	17,642,125	14,616,746	5,925,943	20,542,689	16.4%	33,512,609	61.3%
ST. FRANCIS	554,561	---	554,561	959,916	---	959,916	73.1%	2,252,397	42.6%
ST. JAMES	1,243,506	---	1,243,506	1,380,430	3,133	1,383,563	11.3%	2,014,686	68.7%
ST. JOSEPH	903,044	695,820	1,598,864	972,398	751,799	1,724,197	7.8%	1,372,882	125.6%
ST. LOUIS PARK	11,093,878	---	11,093,878	20,020,502	---	20,020,502	80.5%	26,727,261	74.9%
ST. MICHAEL	1,829,701	23,807	1,853,508	1,959,234	1,903,813	3,863,047	108.4%	2,668,587	144.8%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY CITY

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ST. PAUL	49,754,456	37,764,835	87,519,291	53,191,899	36,255,306	89,447,205	2.2%	261,241,851	34.2%
ST. PAUL PARK	860,716	1,256,410	2,117,126	990,804	1,123,323	2,114,127	-0.1%	1,555,517	135.9%
ST. PETER	---	3,416,576	3,416,576	---	3,867,515	3,867,515	13.2%	5,388,408	71.8%
STAPLES	625,000	1,745,153	2,370,153	625,000	1,644,468	2,269,468	-4.2%	1,100,690	206.2%
STEWARTVILLE	960,893	902,146	1,863,039	1,059,240	682,364	1,741,604	-6.5%	1,428,297	121.9%
STILLWATER	2,937,092	---	2,937,092	3,938,289	---	3,938,289	34.1%	9,238,839	42.6%
THIEF RIVER FALLS	---	173,009	173,009	---	227,672	227,672	31.6%	5,684,272	4.0%
TWO HARBORS	---	(268,689)	(268,689)	---	35,162	35,162	-113.1%	2,660,332	1.3%
VADNAIS HEIGHTS	2,227,742	7,658,543	9,886,285	3,125,956	---	3,125,956	-68.4%	3,409,654	91.7%
VICTORIA	---	3,615,599	3,615,599	---	3,622,218	3,622,218	0.2%	2,228,833	162.5%
VIRGINIA	8,356,547	8,335,163	16,691,710	6,793,830	10,009,681	16,803,511	0.7%	9,194,921	182.7%
WABASHA	---	---	---	---	3,543,162	3,543,162		1,660,529	213.4%
WACONIA	77,415	5,525,263	5,602,678	94,806	5,864,427	5,959,233	6.4%	2,910,124	204.8%
WADENA	1,021,547	293,559	1,315,106	917,408	291,055	1,208,463	-8.1%	1,960,770	61.6%
WAITE PARK	1,892,878	2,576,986	4,469,864	4,108,637	283,584	4,392,221	-1.7%	3,038,083	144.6%
WASECA	2,747,718	(10,155)	2,737,563	2,778,509	(46,830)	2,731,679	-0.2%	4,439,978	61.5%
WATERTOWN	307,723	1,098,784	1,406,507	665,108	611,570	1,276,678	-9.2%	1,192,126	107.1%
WAYZATA	1,778,061	---	1,778,061	1,748,979	---	1,748,979	-1.6%	3,095,415	56.5%
WEST ST. PAUL	4,149,749	281,424	4,431,173	4,484,387	270,565	4,754,952	7.3%	8,052,029	59.1%
WHITE BEAR LAKE	2,175,000	1,790,717	3,965,717	2,310,000	869,416	3,179,416	-19.8%	7,571,196	42.0%
WILLMAR	17,782,107	---	17,782,107	18,098,503	---	18,098,503	1.8%	8,880,642	203.8%
WINDOM	---	581,025	581,025	---	557,397	557,397	-4.1%	2,343,979	23.8%
WINONA	6,802,286	---	6,802,286	2,510,717	---	2,510,717	-63.1%	13,581,184	18.5%
WOODBURY	11,123,465	929,654	12,053,119	9,379,613	1,518,071	10,897,684	-9.6%	17,465,992	62.4%
WORTHINGTON	1,741,757	---	1,741,757	1,711,838	---	1,711,838	-1.7%	5,958,281	28.7%
WYOMING	257,476	189,291	446,767	298,043	329,291	627,334	40.4%	1,123,391	55.8%
ZIMMERMAN	430,152	325,626	755,778	497,853	256,363	754,216	-0.2%	1,514,456	49.8%
ZUMBROTA	1,394,986	205,777	1,600,763	889,825	239,891	1,129,716	-29.4%	1,483,018	76.2%
	<u>587,136,604</u>	<u>461,506,734</u>	<u>1,048,643,338</u>	<u>619,050,653</u>	<u>468,481,841</u>	<u>1,087,532,494</u>	<u>3.7%</u>	<u>2,020,872,134</u>	<u>53.8%</u>

TABLE 22
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY PERCENTAGE

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Extremely Low Fund Balance									
CALEDONIA	---	(849,673)	(849,673)	---	(883,438)	(883,438)	4.0%	1,380,443	-64.0%
ROSEAU	---	671,349	671,349	---	(170,051)	(170,051)	-125.3%	1,575,349	-10.8%
TWO HARBORS	---	(268,689)	(268,689)	---	35,162	35,162	-113.1%	2,660,332	1.3%
INDEPENDENCE	---	638,081	638,081	---	70,032	70,032	-89.0%	1,842,081	3.8%
THIEF RIVER FALLS	---	173,009	173,009	---	227,672	227,672	31.6%	5,684,272	4.0%
BUFFALO	---	538,168	538,168	---	251,957	251,957	-53.2%	4,592,400	5.5%
LITCHFIELD	402,575	100,223	502,798	355,124	148,788	503,912	0.2%	3,816,926	13.2%
SOUTH ST. PAUL	82,555	985,512	1,068,067	111,516	1,433,815	1,545,331	44.7%	10,711,841	14.4%
GRANITE FALLS	313,302	594,919	908,221	274,271	251,866	526,137	-42.1%	3,105,196	16.9%
EAST GRAND FORKS	601,411	560,853	1,162,264	648,868	517,744	1,166,612	0.4%	6,571,962	17.8%
WINONA	6,802,286	---	6,802,286	2,510,717	---	2,510,717	-63.1%	13,581,184	18.5%
Low Fund Balance									
ROGERS	---	2,386,171	2,386,171	28,053	443,084	471,137	-80.3%	2,231,127	21.1%
INVER GROVE HEIGHTS	3,696,983	---	3,696,983	2,143,062	---	2,143,062	-42.0%	9,466,425	22.6%
WINDOM	---	581,025	581,025	---	557,397	557,397	-4.1%	2,343,979	23.8%
LE SUEUR	---	---	---	734,158	31,069	765,227		3,163,372	24.2%
LITTLE FALLS	560,593	293,980	854,573	504,290	339,161	843,451	-1.3%	3,407,054	24.8%
AFTON	---	188,349	188,349	---	251,168	251,168	33.4%	966,873	26.0%
BROOKLYN PARK	97,133	13,790,175	13,887,308	79,320	8,882,333	8,961,653	-35.5%	33,418,270	26.8%
LA CRESCENT	359,528	105,397	464,925	407,097	106,260	513,357	10.4%	1,869,885	27.5%
RICHFIELD	5,023,791	271,028	5,294,819	5,634,914	370,907	6,005,821	13.4%	21,600,459	27.8%
WORTHINGTON	1,741,757	---	1,741,757	1,711,838	---	1,711,838	-1.7%	5,958,281	28.7%
ROSEVILLE	17,734,205	(662,334)	17,071,871	5,583,523	(1,017,199)	4,566,324	-73.3%	15,259,961	29.9%
CORCORAN	10,000	401,876	411,876	10,000	478,683	488,683	18.6%	1,631,543	30.0%
MINNEAPOLIS	7,079,000	108,641,000	115,720,000	---	116,580,000	116,580,000	0.7%	386,350,000	30.2%
ST. ANTHONY	1,365,369	---	1,365,369	1,365,591	---	1,365,591	0.0%	4,218,484	32.4%
BRAINERD	1,707,285	1,103,883	2,811,168	1,294,629	1,475,929	2,770,558	-1.4%	8,366,979	33.1%
MOORHEAD	6,489,483	253,143	6,742,626	5,754,024	1,045,889	6,799,913	0.8%	19,936,035	34.1%
SHAKOPEE	---	4,673,116	4,673,116	200,000	2,944,560	3,144,560	-32.7%	9,198,172	34.2%
FARMINGTON	1,452,161	236,662	1,688,823	1,913,914	197,854	2,111,768	25.0%	6,173,192	34.2%
ST. PAUL	49,754,456	37,764,835	87,519,291	53,191,899	36,255,306	89,447,205	2.2%	261,241,851	34.2%
Acceptable Fund Balance									
SHOREVIEW	3,094,916	---	3,094,916	3,610,100	---	3,610,100	16.6%	9,873,384	36.6%
COKATO	---	618,094	618,094	---	383,716	383,716	-37.9%	1,041,289	36.9%
SARTELL	1,353,332	---	1,353,332	1,294,270	---	1,294,270	-4.4%	3,509,734	36.9%
NEW BRIGHTON	6,949,722	---	6,949,722	3,063,241	---	3,063,241	-55.9%	8,303,868	36.9%
NORTH MANKATO	1,764,449	(709)	1,763,740	1,615,978	8,150	1,624,128	-7.9%	4,350,945	37.3%
PERHAM	61,086	532,037	593,123	112,872	459,914	572,786	-3.4%	1,531,485	37.4%
DILWORTH	319,835	333	320,168	354,112	25,281	379,393	18.5%	1,008,523	37.6%
HIBBING	2,739,605	1,061,340	3,800,945	2,713,545	1,896,260	4,609,805	21.3%	12,235,587	37.7%

TABLE 22
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY PERCENTAGE

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
HUTCHINSON	1,065,334	2,185,166	3,250,500	964,924	2,275,553	3,240,477	-0.3%	8,575,430	37.8%
NORTH BRANCH	1,704,887	(306,433)	1,398,454	1,233,206	(360,458)	872,748	-37.6%	2,265,163	38.5%
MONTEVIDEO	824,149	397,218	1,221,367	857,109	396,638	1,253,747	2.7%	3,203,385	39.1%
NEW ULM	5,813,446	1,092,676	6,906,122	2,027,146	1,172,434	3,199,580	-53.7%	8,161,036	39.2%
PLYMOUTH	8,241,058	---	8,241,058	9,875,793	---	9,875,793	19.8%	24,846,339	39.7%
BURNSVILLE	9,469,330	(42,381)	9,426,949	10,164,108	(68,284)	10,095,824	7.1%	25,285,640	39.9%
ROCHESTER	7,496,493	15,313,625	22,810,118	7,889,158	13,418,891	21,308,049	-6.6%	53,281,436	40.0%
AUSTIN	3,450,000	2,898,579	6,348,579	3,200,000	2,217,155	5,417,155	-14.7%	13,526,178	40.0%
GOODVIEW	---	331,580	331,580	---	347,424	347,424	4.8%	855,930	40.6%
MAPLE GROVE	266,799	6,405,345	6,672,144	274,827	8,300,067	8,574,894	28.5%	21,063,211	40.7%
MINNETONKA	1,000,000	6,603,671	7,603,671	1,000,000	6,740,208	7,740,208	1.8%	18,974,309	40.8%
SAUK CENTRE	508,761	164,528	673,289	621,640	342,828	964,468	43.2%	2,363,622	40.8%
PROCTOR	---	551,160	551,160	---	595,560	595,560	8.1%	1,436,297	41.5%
WHITE BEAR LAKE	2,175,000	1,790,717	3,965,717	2,310,000	869,416	3,179,416	-19.8%	7,571,196	42.0%
ST. FRANCIS	554,561	---	554,561	959,916	---	959,916	73.1%	2,252,397	42.6%
STILLWATER	2,937,092	---	2,937,092	3,938,289	---	3,938,289	34.1%	9,238,839	42.6%
CHISHOLM	---	1,548,818	1,548,818	---	1,526,729	1,526,729	-1.4%	3,506,323	43.5%
MAPLEWOOD	6,083,290	777,089	6,860,379	6,532,710	151,511	6,684,221	-2.6%	15,144,854	44.1%
CROOKSTON	---	2,481,965	2,481,965	---	2,602,908	2,602,908	4.9%	5,844,765	44.5%
SAVAGE	1,658,313	3,996,589	5,654,902	599,424	3,293,311	3,892,735	-31.2%	8,506,304	45.8%
ELY	287,775	594,802	882,577	332,941	1,182,944	1,515,885	71.8%	3,272,371	46.3%
CHASKA	2,706,467	(123,631)	2,582,836	3,536,047	58,298	3,594,345	39.2%	7,708,470	46.6%
MOUNDS VIEW	9,527,313	266,673	9,793,986	2,277,814	263,602	2,541,416	-74.1%	5,239,315	48.5%
ARDEN HILLS	613,638	298,277	911,915	674,497	655,267	1,329,764	45.8%	2,713,223	49.0%
EVELETH	224,041	1,976,516	2,200,557	236,418	1,816,940	2,053,358	-6.7%	4,163,969	49.3%
CENTERVILLE	841,154	(13,135)	828,019	712,807	5,926	718,733	-13.2%	1,457,254	49.3%
REDWOOD FALLS	869,569	879,619	1,749,188	544	1,856,491	1,857,035	6.2%	3,744,597	49.6%
DAYTON	735,941	---	735,941	770,167	---	770,167	4.7%	1,550,471	49.7%
ZIMMERMAN	430,152	325,626	755,778	497,853	256,363	754,216	-0.2%	1,514,456	49.8%
BLUE EARTH	1,222,758	---	1,222,758	1,267,705	(191,283)	1,076,422	-12.0%	2,153,845	50.0%
Moderately High Fund Balance									
MOUNTAIN IRON	---	6,208	6,208	1,104,747	7,088	1,111,835	17809.7%	2,221,461	50.0%
SPRING LAKE PARK	1,114,655	450,566	1,565,221	907,728	472,808	1,380,536	-11.8%	2,753,201	50.1%
RED WING	5,223,073	(2,849,741)	2,373,332	10,227,411	(2,676,226)	7,551,185	218.2%	14,764,168	51.1%
MANKATO	7,934,115	(215,020)	7,719,095	8,739,191	523,900	9,263,091	20.0%	17,993,205	51.5%
OAK PARK HEIGHTS	1,305,258	(194,455)	1,110,803	1,238,969	---	1,238,969	11.5%	2,395,662	51.7%
EDEN PRAIRIE	3,386,872	8,136,056	11,522,928	4,212,860	8,743,014	12,955,874	12.4%	24,889,709	52.1%
MOUND	323,981	1,379,865	1,703,846	354,769	1,596,537	1,951,306	14.5%	3,723,099	52.4%
LUVERNE	827,599	46,306	873,905	1,017,340	43,216	1,060,556	21.4%	2,023,070	52.4%
MAHTOMEDI	842,607	---	842,607	1,246,110	---	1,246,110	47.9%	2,339,512	53.3%
SLEEPY EYE	---	770,668	770,668	---	991,133	991,133	28.6%	1,832,792	54.1%
LINO LAKES	3,487,863	(2,087)	3,485,776	3,859,895	---	3,859,895	10.7%	7,054,599	54.7%

TABLE 22
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY PERCENTAGE

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
APPLETON	1,075,591	161,144	1,236,735	691,919	88,729	780,648	-36.9%	1,422,622	54.9%
ALEXANDRIA	2,108,883	168,620	2,277,503	2,444,924	276,565	2,721,489	19.5%	4,952,259	55.0%
DULUTH	1,510,070	36,903,871	38,413,941	1,937,782	39,836,457	41,774,239	8.7%	75,941,012	55.0%
EAST BETHEL	828,921	(5,039)	823,882	963,522	(5,629)	957,893	16.3%	1,733,106	55.3%
LAKEVILLE	7,271,759	---	7,271,759	7,425,022	---	7,425,022	2.1%	13,374,818	55.5%
WYOMING	257,476	189,291	446,767	298,043	329,291	627,334	40.4%	1,123,391	55.8%
BEMIDJI	3,160,762	142,403	3,303,165	3,422,428	561,761	3,984,189	20.6%	7,127,192	55.9%
WAYZATA	1,778,061	---	1,778,061	1,748,979	---	1,748,979	-1.6%	3,095,415	56.5%
ANOKA	3,150,000	1,092,164	4,242,164	3,450,000	1,079,487	4,529,487	6.8%	7,971,711	56.8%
NEW HOPE	3,200,467	2,408,975	5,609,442	3,867,077	968,878	4,835,955	-13.8%	8,452,614	57.2%
BENSON	376,333	801,551	1,177,884	593,832	680,055	1,273,887	8.2%	2,216,581	57.5%
LONG PRAIRIE	501,000	157,737	658,737	509,000	211,331	720,331	9.4%	1,251,667	57.5%
MONTGOMERY	822,224	(77,062)	745,162	793,491	31,651	825,142	10.7%	1,427,215	57.8%
MORRIS	1,357,129	381,246	1,738,375	1,335,945	474,375	1,810,320	4.1%	3,123,308	58.0%
FARIBAULT	4,685,656	1,747,961	6,433,617	5,367,817	1,433,495	6,801,312	5.7%	11,606,216	58.6%
WEST ST. PAUL	4,149,749	281,424	4,431,173	4,484,387	270,565	4,754,952	7.3%	8,052,029	59.1%
JORDAN	615,016	73,457	688,473	1,001,175	97,432	1,098,607	59.6%	1,799,007	61.1%
ST. CLOUD	14,581,863	3,060,262	17,642,125	14,616,746	5,925,943	20,542,689	16.4%	33,512,609	61.3%
WASECA	2,747,718	(10,155)	2,737,563	2,778,509	(46,830)	2,731,679	-0.2%	4,439,978	61.5%
WADENA	1,021,547	293,559	1,315,106	917,408	291,055	1,208,463	-8.1%	1,960,770	61.6%
WOODBURY	11,123,465	929,654	12,053,119	9,379,613	1,518,071	10,897,684	-9.6%	17,465,992	62.4%
FERGUS FALLS	2,821,509	2,289,654	5,111,163	2,861,581	2,136,786	4,998,367	-2.2%	7,908,574	63.2%
PARK RAPIDS	648,717	590,724	1,239,441	655,217	791,403	1,446,620	16.7%	2,258,127	64.1%
ROCKFORD	589,767	(14,400)	575,367	717,617	(34,184)	683,433	18.8%	1,058,331	64.6%
HOPKINS	2,551,799	4,869,178	7,420,977	3,198,180	1,968,679	5,166,859	-30.4%	7,978,900	64.8%
High Fund Balance									
EAGAN	7,230,833	3,972,051	11,202,884	3,074,748	9,680,794	12,755,542	13.9%	19,202,181	66.4%
GRANT	10,111	488,412	498,523	10,279	522,778	533,057	6.9%	791,931	67.3%
CHANHASSEN	3,064,587	2,324,206	5,388,793	3,363,885	2,082,302	5,446,187	1.1%	8,018,414	67.9%
SAUK RAPIDS	2,404,858	(17,836)	2,387,022	2,997,416	(99,602)	2,897,814	21.4%	4,250,711	68.2%
BRECKENRIDGE	1,173,849	366,016	1,539,865	1,271,898	465,666	1,737,564	12.8%	2,533,856	68.6%
FRIDLEY	9,650,512	---	9,650,512	8,927,958	(31,221)	8,896,737	-7.8%	12,963,828	68.6%
ST. JAMES	1,243,506	---	1,243,506	1,380,430	3,133	1,383,563	11.3%	2,014,686	68.7%
OAKDALE	5,368,490	1,058,031	6,426,521	5,898,690	1,251,528	7,150,218	11.3%	10,347,592	69.1%
COON RAPIDS	9,968,645	4,355,063	14,323,708	9,267,062	4,459,711	13,726,773	-4.2%	19,555,380	70.2%
LAKE CITY	943,317	1,482,770	2,426,087	928,221	1,014,116	1,942,337	-19.9%	2,763,088	70.3%
BECKER	---	1,923,369	1,923,369	---	1,923,236	1,923,236	-0.0%	2,733,868	70.3%
OLIVIA	---	174,054	174,054	104,878	795,471	900,349	417.3%	1,279,767	70.4%
BAXTER	655,762	645,575	1,301,337	700,469	990,624	1,691,093	30.0%	2,396,028	70.6%
HASTINGS	4,639,859	1,009,015	5,648,874	4,779,440	1,347,445	6,126,885	8.5%	8,623,741	71.0%
ST. PETER	---	3,416,576	3,416,576	---	3,867,515	3,867,515	13.2%	5,388,408	71.8%
DETROIT LAKES	758,458	2,014,156	2,772,614	750,378	2,177,812	2,928,190	5.6%	4,064,057	72.1%

TABLE 22
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY PERCENTAGE

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NORTHFIELD	---	1,331,134	1,331,134	3,550,000	2,492,266	6,042,266	353.9%	8,305,383	72.8%
OWATONNA	4,016,243	916,239	4,932,482	9,075,568	519,540	9,595,108	94.5%	13,104,292	73.2%
MORA	73,819	1,088,720	1,162,539	78,499	1,146,423	1,224,922	5.4%	1,669,438	73.4%
ORONO	186,494	3,867,147	4,053,641	1,863,468	1,399,933	3,263,401	-19.5%	4,443,338	73.4%
EDINA	13,755,160	1,147,917	14,903,077	14,359,821	1,435,949	15,795,770	6.0%	21,452,020	73.6%
ALBERT LEA	2,865,991	4,593,724	7,459,715	5,880,321	2,467,426	8,347,747	11.9%	11,223,049	74.4%
ROBBINSDALE	235,199	7,850,209	8,085,408	6,549,307	(652,438)	5,896,869	-27.1%	7,926,557	74.4%
ST. LOUIS PARK	11,093,878	---	11,093,878	20,020,502	---	20,020,502	80.5%	26,727,261	74.9%
MINNETRISTA	1,151,543	547,490	1,699,033	1,155,311	638,428	1,793,739	5.6%	2,382,671	75.3%
COLUMBIA HEIGHTS	5,579,955	2,486,873	8,066,828	4,625,954	2,455,229	7,081,183	-12.2%	9,370,459	75.6%
BROOKLYN CENTER	6,097,387	3,066,388	9,163,775	6,437,653	4,755,492	11,193,145	22.1%	14,787,040	75.7%
SHOREWOOD	1,713,680	---	1,713,680	1,905,309	(8,342)	1,896,967	10.7%	2,495,803	76.0%
ZUMBROTA	1,394,986	205,777	1,600,763	889,825	239,891	1,129,716	-29.4%	1,483,018	76.2%
PINE CITY	---	1,168,195	1,168,195	---	1,099,783	1,099,783	-5.9%	1,430,583	76.9%
BLOOMINGTON	38,823,125	---	38,823,125	38,903,104	---	38,903,104	0.2%	48,910,498	79.5%
BYRON	---	629,458	629,458	356,389	317,344	673,733	7.0%	838,161	80.4%
FALCON HEIGHTS	633,534	1,200,155	1,833,689	658,365	417,820	1,076,185	-41.3%	1,330,209	80.9%
GOLDEN VALLEY	8,443,702	248,114	8,691,816	8,452,917	293,077	8,745,994	0.6%	10,748,031	81.4%
MENDOTA HEIGHTS	1,954,005	1,869,451	3,823,456	2,223,811	1,400,865	3,624,676	-5.2%	4,452,396	81.4%
ANDOVER	2,583,650	1,425,095	4,008,745	3,338,329	1,791,510	5,129,839	28.0%	6,283,064	81.6%
NEWPORT	1,044,983	323,362	1,368,345	1,089,538	448,103	1,537,641	12.4%	1,878,272	81.9%
ROSEMOUNT	3,605,002	1,791,759	5,396,761	3,608,285	1,097,096	4,705,381	-12.8%	5,738,186	82.0%
CLOQUET	4,684,190	669,577	5,353,767	5,004,224	1,292,015	6,296,239	17.6%	7,661,793	82.2%
LITTLE CANADA	1,626,542	---	1,626,542	1,740,492	---	1,740,492	7.0%	2,093,083	83.2%
GLENCOE	597,153	18,409	615,562	1,278,936	647,443	1,926,379	212.9%	2,255,091	85.4%
BIG LAKE	578,575	1,250,083	1,828,658	672,502	1,271,633	1,944,135	6.3%	2,269,518	85.7%
APPLE VALLEY	2,700,000	12,211,678	14,911,678	2,700,000	11,727,864	14,427,864	-3.2%	16,669,445	86.6%
FOREST LAKE	1,649,959	4,732,984	6,382,943	2,956,244	2,740,331	5,696,575	-10.8%	6,579,790	86.6%
NORTH ST. PAUL	3,219,777	---	3,219,777	3,327,978	---	3,327,978	3.4%	3,791,175	87.8%
ST. CHARLES	135,120	771,435	906,555	237,766	895,686	1,133,452	25.0%	1,274,812	88.9%
COTTAGE GROVE	8,350,212	(532,619)	7,817,593	9,346,899	(818,140)	8,528,759	9.1%	9,586,201	89.0%
CAMBRIDGE	1,402,589	527,537	1,930,126	1,482,637	679,922	2,162,559	12.0%	2,410,107	89.7%
FAIRMONT	3,942,206	736,333	4,678,539	4,228,642	783,131	5,011,773	7.1%	5,514,567	90.9%
CANNON FALLS	956,700	720,096	1,676,796	975,346	1,145,216	2,120,562	26.5%	2,315,272	91.6%
VADNAIS HEIGHTS	2,227,742	7,658,543	9,886,285	3,125,956	---	3,125,956	-68.4%	3,409,654	91.7%
PRINCETON	921,100	554,410	1,475,510	1,009,000	739,595	1,748,595	18.5%	1,902,358	91.9%
PRIOR LAKE	5,081,119	---	5,081,119	6,327,838	---	6,327,838	24.5%	6,833,655	92.6%
HAM LAKE	1,883,026	182,393	2,065,419	2,154,260	208,025	2,362,285	14.4%	2,538,008	93.1%
PLAINVIEW	1,033,084	553,421	1,586,505	1,168,145	131,547	1,299,692	-18.1%	1,393,369	93.3%
GRAND RAPIDS	5,483,582	(24,747)	5,458,835	6,285,238	(94,970)	6,190,268	13.4%	6,622,422	93.5%
GREENFIELD	755,860	(220,448)	535,412	793,042	(26,813)	766,229	43.1%	818,611	93.6%
BELLE PLAINE	---	1,189,368	1,189,368	---	1,774,923	1,774,923	49.2%	1,839,366	96.5%
KASSON	700,000	894,470	1,594,470	1,000,000	811,159	1,811,159	13.6%	1,845,731	98.1%

TABLE 22
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IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY PERCENTAGE

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
MARSHALL	4,014,986	2,058,758	6,073,744	5,476,555	2,293,902	7,770,457	27.9%	7,816,900	99.4%
Very High Fund Balance									
SPRING VALLEY	294,242	1,105,390	1,399,632	411,069	1,165,624	1,576,693	12.7%	1,566,644	100.6%
LAKE ELMO	1,390,941	---	1,390,941	1,779,944	---	1,779,944	28.0%	1,727,180	103.1%
DEEPHAVEN	2,606,624	---	2,606,624	2,302,200	---	2,302,200	-11.7%	2,226,988	103.4%
DELANO	---	1,542,874	1,542,874	---	1,928,866	1,928,866	25.0%	1,846,591	104.5%
HUGO	1,773,151	---	1,773,151	1,869,239	---	1,869,239	5.4%	1,763,315	106.0%
WATERTOWN	307,723	1,098,784	1,406,507	665,108	611,570	1,276,678	-9.2%	1,192,126	107.1%
MILACA	257,300	747,640	1,004,940	412,489	860,368	1,272,857	26.7%	1,167,280	109.0%
NEW PRAGUE	1,926,343	277,300	2,203,643	2,020,343	484,147	2,504,490	13.7%	2,266,345	110.5%
CHAMPLIN	6,160,197	214,662	6,374,859	4,058,700	3,139,947	7,198,647	12.9%	6,384,529	112.8%
NORTH OAKS	430,379	977,032	1,407,411	446,418	1,114,732	1,561,150	10.9%	1,366,914	114.2%
ST. AUGUSTA	---	435,035	435,035	---	545,068	545,068	25.3%	474,391	114.9%
MEDINA	1,014,126	817,414	1,831,540	1,073,873	1,465,463	2,539,336	38.6%	2,182,505	116.3%
CHISAGO CITY	---	1,031,233	1,031,233	---	1,427,486	1,427,486	38.4%	1,177,800	121.2%
STEWARTVILLE	960,893	902,146	1,863,039	1,059,240	682,364	1,741,604	-6.5%	1,428,297	121.9%
ANNANDALE	856,769	(65,793)	790,976	1,138,342	(1,069)	1,137,273	43.8%	929,829	122.3%
GLENWOOD	327,268	1,466,344	1,793,612	2,015,587	---	2,015,587	12.4%	1,636,025	123.2%
CIRCLE PINES	1,471,704	347,188	1,818,892	1,765,563	261,491	2,027,054	11.4%	1,632,899	124.1%
ST. JOSEPH	903,044	695,820	1,598,864	972,398	751,799	1,724,197	7.8%	1,372,882	125.6%
COLD SPRING	600,293	746,118	1,346,411	673,888	848,341	1,522,229	13.1%	1,168,363	130.3%
OTSEGO	---	1,535,357	1,535,357	---	2,233,862	2,233,862	45.5%	1,712,220	130.5%
HERMANTOWN	2,356,374	446,900	2,803,274	3,084,091	147,425	3,231,516	15.3%	2,377,728	135.9%
ST. PAUL PARK	860,716	1,256,410	2,117,126	990,804	1,123,323	2,114,127	-0.1%	1,555,517	135.9%
INTERNATIONAL FALLS	---	6,974,232	6,974,232	---	7,440,504	7,440,504	6.7%	5,337,866	139.4%
JACKSON	1,340,129	185,118	1,525,247	1,430,531	1,388,010	2,818,541	84.8%	2,021,312	139.4%
BLAINE	12,416,001	---	12,416,001	23,548,979	733,266	24,282,245	95.6%	17,182,347	141.3%
WAITE PARK	1,892,878	2,576,986	4,469,864	4,108,637	283,584	4,392,221	-1.7%	3,038,083	144.6%
ST. MICHAEL	1,829,701	23,807	1,853,508	1,959,234	1,903,813	3,863,047	108.4%	2,668,587	144.8%
PIPESTONE	2,455,268	325,283	2,780,551	3,053,802	317,227	3,371,029	21.2%	2,307,816	146.1%
Extremely High Fund Balance									
ELK RIVER	3,614,468	5,520,751	9,135,219	4,487,602	7,345,651	11,833,253	29.5%	7,736,287	153.0%
CRYSTAL	3,541,597	6,848,458	10,390,055	4,132,873	8,145,068	12,277,941	18.2%	7,805,974	157.3%
VICTORIA	---	3,615,599	3,615,599	---	3,622,218	3,622,218	0.2%	2,228,833	162.5%
NORWOOD YOUNG AMERICA	---	2,277,876	2,277,876	1,259,656	367,797	1,627,453	-28.6%	976,943	166.6%
VIRGINIA	8,356,547	8,335,163	16,691,710	6,793,830	10,009,681	16,803,511	0.7%	9,194,921	182.7%
RAMSEY	2,689,760	5,772,218	8,461,978	3,008,557	9,046,903	12,055,460	42.5%	6,293,236	191.6%
MONTICELLO	2,314,158	7,492,718	9,806,876	2,487,282	7,755,360	10,242,642	4.4%	5,318,263	192.6%
BAYPORT	2,221,728	1,282,569	3,504,297	1,601,504	1,443,908	3,045,412	-13.1%	1,571,707	193.8%
WILLMAR	17,782,107	---	17,782,107	18,098,503	---	18,098,503	1.8%	8,880,642	203.8%
WACONIA	77,415	5,525,263	5,602,678	94,806	5,864,427	5,959,233	6.4%	2,910,124	204.8%
STAPLES	625,000	1,745,153	2,370,153	625,000	1,644,468	2,269,468	-4.2%	1,100,690	206.2%

TABLE 22
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2000 TO 2001
2001 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES
BY PERCENTAGE

Name of City	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LINDSTROM	525,626	1,275,051	1,800,677	600,340	1,774,179	2,374,519	31.9%	1,140,778	208.1%
WABASHA	---	---	---	---	3,543,162	3,543,162		1,660,529	213.4%
MELROSE	3,578,172	263,897	3,842,069	3,322,150	(254,065)	3,068,085	-20.1%	1,372,794	223.5%
OAK GROVE	2,489,309	---	2,489,309	2,638,587	1,012,597	3,651,184	46.7%	1,422,243	256.7%
ALBERTVILLE	934,364	3,225,995	4,160,359	944,553	3,981,560	4,926,113	18.4%	1,354,308	363.7%
	<u>587,136,604</u>	<u>461,506,734</u>	<u>1,048,643,338</u>	<u>619,050,653</u>	<u>468,481,841</u>	<u>1,087,532,494</u>	<u>3.7%</u>	<u>2,020,872,134</u>	<u>53.8%</u>

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APPENDIX A

FACTORS INFLUENCING CITY FINANCES

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Appendix A

Factors Influencing City Finances

The finances of cities are affected by many different factors. Some of the variation results from decisions made by city officials. Some is due to factors outside the control of the elected officials, such as a city's size, the economic status of its residents or the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by rising or falling property values, the use of fee-based services, intergovernmental grants for projects, access to taconite aid, and many other factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the city. Large swings in expenditures may reflect demands caused by extraordinary weather events such as floods and tornados, high levels of snowfall, public safety events such as forest or brush fires, or large-scale investigations of high-profile crimes. Some factors have an on-going effect on city finances, while others might be one-time events.

A. Demographics

Age of Housing. In the metropolitan area, the average age of housing in a city reflects not only the probable condition of the city's infrastructure, but several other conditions as well. The League of Minnesota Cities found the average age of housing to be indicative of a variety of characteristics, including a higher relative rate of poverty, more tax exempt property, more subsidized housing, and a declining population base. Each of these factors tends to contribute to a demand for public services.

Population. Cities with larger populations face certain challenges not encountered by smaller cities. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's streets and highways. Large populations may also indicate high population densities that in turn are associated with higher poverty and crime rates.

Population Decline. A large loss of population can have a very significant effect upon a city's spending. The costs of a city's infrastructure and many of its services do not go down immediately when a number of city residents move away. The city must then make decisions to do without certain services or to raise the property taxes on the remaining citizens to pay for the services.

Income. Income is indirectly related to a city's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a city's tax capacity. Poverty rates, in turn, will be higher creating greater demand for public services.

Crime Rate. Higher crime rates require a correspondingly higher level of public safety services. Cities that host sporting and other entertainment events can draw large crowds of nonresidents and create unusual public safety service demands. In addition, higher levels of poverty are also associated with the crime rate of a city and contribute to an overall greater demand for police protection. In addition to these demands, expenditures can be affected by a number of different factors, which include the number, type and use of personnel, the scope of services, and amount of shared services. In addition, the demographics and mix of facilities within the city may affect expenditures for public safety.

B. Geographic Location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a reduction of the tax capacity of the area. Trends in agriculture may result in lower property values and a decline in revenues for cities in regions whose economies are primarily based on agriculture. Cities located in these areas may experience difficulty raising revenues at the same time that they face higher demands for public services.

C. Revenue Sources

Tax Capacity. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs.

Taconite Aid. Many cities located in the “Iron Range” are eligible to receive special funding in the form of taconite aid. For a number of years, revenues in these cities were greater than they might have been without the distribution of taconite aid, especially for cities without taconite processing plants. In addition, the availability of taconite aid enabled these cities to spend without raising property taxes.

Enterprise Funds. Services provided through enterprise funds allow cities to pass the costs of services directly onto the users of the services. By using this type of accounting mechanism, cities may be able to keep down the level of general property taxes needed to provide services.

D. Shared Services, Joint Powers Agreements

A significant practice among cities is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59. Such arrangements allow cities to provide services jointly with other cities and thus pool their resources. For example, the metropolitan cities of Circle Pines, Lexington, and Centerville have a joint powers agreement to provide police protection services.

A number of cities share services through the use of contracts. For example, the City of St. Paul contracts with several other cities in Ramsey County for the provision of water. The City of St. Anthony contracts with Falcon Heights and Lauderdale to provide police protection. In Greater Minnesota, the City of Thief River Falls provides fire services to five townships on a contractual basis.

Shared service arrangements are not necessarily formal; some cities provide services to other jurisdictions on an informal basis. By sharing the costs of services, cities can achieve greater economies of scale and avoid duplicating services and capital investments. Cities that provide a service to a number of entities may show higher expenditures for that service, but will have these costs defrayed by fees provided by the other participating entities.

E. Proximity to County, Regional, or State-Run Programs/Facilities

Cities that are located near county, regional or state-run facilities may decide to have their citizens take advantage of those facilities and services rather than provide them on their own. For example, the city that houses the county library probably won't build their own. Similarly, cities located close to a regional or state park may opt not to develop or expand their own park program. Smaller cities located near larger cities may do the same.

The degree of isolation experienced by a community, whether geographic or technological (e.g., lack of advanced telecommunications capability), can also affect service demands and costs. Cities that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Types of Industry Present and Service Demands

One factor that can have a significant effect on an individual city's situation is the type of industry present in the city. For example, industries such as paper mills may place particularly heavy burdens on the city's water supply, sewers, fire department, or streets. At the same time, the presence of these industries contributes to the property tax base of the city. Expenditures for these services may be higher than for other cities, but the cost is not necessarily borne by the residents of the city.

G. Source of Labor

Numerous factors can impact local governments' levels of expenditures for labor. Use of part-time employees, reliance on volunteers, unionization of workers, retention of workers, and use of independent contractors for specific projects or general services can all effect the salary and fringe benefit costs paid by local governments.

H. Other Factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Cities affected by floods and tornadoes may have higher public safety, streets and highways, and other infrastructure costs. During winters in which there is an unusually high snow fall, cities may have increased expenditures for snow removal. There are many other incidental factors not included in this list. Explanations of differences in city expenditures should be pursued with city officials.

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APPENDIX B

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESERVED FUND BALANCES

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Appendix B

Factors Influencing General and Special Revenue Unreserved Fund Balances

Minnesota cities report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities have excessive amounts of revenue held in reserve. In reality, city fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid to local governments, and property tax credits comprise the majority of city discretionary revenues. Minnesota statutes govern the flow of these major revenue sources into city treasuries.

- ! Counties distribute the cities' share of the first-half property tax levies in late May and early June.
- ! Cities receive the first half of their state aid and property tax credits from the state in July of each year.
- ! Counties distribute the cities' share of the second-half property tax levies in late October and early November.
- ! Cities receive the second half of their state aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary source of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered in determining the size of a fund balance necessary for a city to avoid short-term borrowing.

- ! If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- ! Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities with the ability to generate significant revenues from sources other than property taxes and state aid payments are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

GLOSSARY

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Glossary

BORROWING - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY - These expenditures include the purchase, construction or permanent improvements of buildings, 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 - The 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.

CASH BASIS OF ACCOUNTING - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CHARGES FOR SERVICES - These revenues reflect 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.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

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

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

FRANCHISE TAXES - These revenues reflect 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 - These expenditures reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

Glossary

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 - These revenues are derived from taxes imposed by the local government for aggregate material removal.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

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

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET TAX LEVY - The city net property taxes, after 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 from other funds.

OTHER FINANCING USES - Transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

Glossary

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

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

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

SPECIAL ASSESSMENTS - These revenues refer to levies 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 - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

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 - These revenues refer to the amount of resources cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

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

Glossary

TOTAL REVENUES - This category reflects all sources of revenue 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 a water utility transferring money to the General Fund.

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

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

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