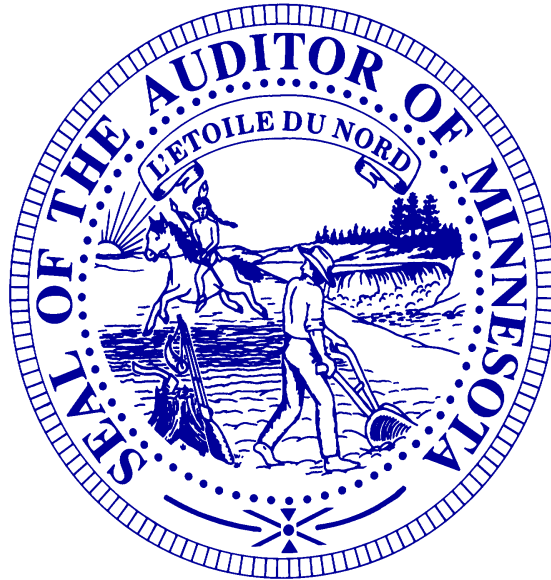


# **STATE OF MINNESOTA**

## **Office of the State Auditor**



**Patricia Anderson Awada**  
**State Auditor**

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# **Revenues, Expenditures, and Debt of Minnesota Cities**

**For the Year Ended December 31, 2002**

***“The State Auditor’s Big Book of Cities”***

## **Description of the Office of the State Auditor**

The Office of the State Auditor 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 State Auditor 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 State Auditor 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;

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

**Legal/Special Investigations** - 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.

**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;

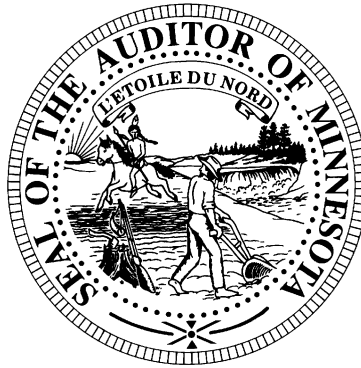
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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# **Revenues, Expenditures, and Debt of Minnesota Cities**

**For the Year Ended December 31, 2002**



December 19, 2003

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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 for calendar year 2002. These cities are required to annually submit annual financial reports to the Office of the State Auditor.

This publication combines for the first time since 1990 both cities over and under 2,500 in population. The return to this format should allow readers to examine the trends in all cities rather than just for those over or under 2,500 in population.

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 first section provides an overview of all cities and compares cities over and under 2,500 in population. The second section of the report presents a detailed overview of the financial operations of cities over 2,500 in population. The third section provides a detailed overview of the financial operations of cities under 2,500 in population.

Following the overviews, Tables 4 through 7 present a summary of the activities in the governmental funds of cities over 2,500 in population. Tables 8 through 10 present a summary of the activities in the governmental funds of cities under 2,500 in population. Tables 11 through 13 present the data by individual city.

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. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 14 through 22. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 23 details the financial operations of municipal liquor operations.<sup>1</sup>

Table 24 lists the bonded and other long-term debt outstanding as of December 31, 2002, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 25 and 26 present an analysis of the 2001 and 2002 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 25 table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 2001 to 2002, and a comparison to 2002 total current expenditures. Table 26 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures. This table also classifies the fund balances based on standards set by the Office of the State Auditor. An analysis

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<sup>1</sup> 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 in 2001*.

of unreserved fund balances for cities using a cash basis of accounting is not provided. Those cities using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. Cities using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that are reserved and unreserved. Because of the accounting differences, a comparative analysis of unreserved fund balances is not appropriate for cities that use a cash basis of accounting. Appendix B provides a more detailed discussion of fund balances.

## **Accounting Difference for Cities Over and Under 2,500 in Population**

For cities in Minnesota, the classification as over or under 2,500 in population helps to determine the type of governmental accounting to which they must adhere. All cities over 2,500 in population must have an annual audit that follows Generally Accepted Accounting Principals (GAAP) which is a modified accrual basis of accounting. Modified Accrual Basis accounting recognizes an economic transaction or event as revenues in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Cities under 2,500 may opt to use a cash basis of accounting. In 2002, 346 of the 645 small cities (54 percent) opted to use a cash basis of accounting. Cash basis accounting provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be allowed under Minnesota Statutes, it does not facilitate accurate reporting of financial position.

The 2000 census decreased the number of cities classified as under 2,500 in population from 668 to 646. 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. From 2001 through 2011, cities will be classified based on the 2000 census. Due to population growth, the following cities are no longer classified as under 2,500 in population: 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. Two cities, Lauderdale and Osseo, lost population between the 1990 and 2000 census and are now included with the group of cities under 2,500 in population. Tables that present data for 1998 through 2000 were not adjusted to reflect the change in the number of cities classified as under 2,500 in population.

In June of 2002, the city of Pleasant Lake and the town of Rockville merged with the city of Rockville. The merger between the local governments increased the city of Rockville's population from 810 to 2585. Because of the change in population, the city of Rockville is now classified as over 2,500. Because the merger happened mid-year, the 2002 report still shows financial activity for the city of Pleasant Lake in the cities under 2,500 tables.

In addition to this publication, an enhanced version of the report is available on the State Auditor's web site. The enhanced version provides additional tables and analysis of the data that were not



included in the printed copy to save money. Also, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the State Auditor's 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 State Auditor's web site address is [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

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## **Comparison and Overview**

### **2002 Finances for Cities Under and Over 2,500 in Population**

#### **Revenues**

Total revenues of the governmental funds for all Minnesota cities totaled \$3.91 billion in 2002. This represents an increase of 3.8 percent over 2001 revenues. Total revenues of cities over 2,500 in population increased 3.7 percent and cities under 2,500 in population increased 4.7 percent.

There are significant differences in how city services are funded between the two city types. Cities under 2,500 are much more dependent on intergovernmental revenues than cities over 2,500. In 2002, intergovernmental revenues accounted for 42.0 percent of total revenues for cities under 2,500 in population compared to 32.0 percent for cities over 2,500 in population. Among all cities, intergovernmental revenues accounted for 32.9 percent of total revenues.

Large cities make up for the difference in intergovernmental revenues by taking advantage of other tax revenue streams such as tax increments from tax increment financing (TIF) districts, franchise, lodging, and local sales taxes. As a whole, tax revenue from all sources accounted for 36.8 percent of large city revenues in 2002, compared to 25.5 percent of small city revenues. Large cities also utilize tax increment financing to a much greater extent than small cities. Revenue derived from TIF districts accounted for 2.3 percent of small city total revenues compared to 6.0 percent for large cities.

Property taxes account for a much closer share of total revenues for these two groups of cities. For large cities, property taxes accounted for 25.9 percent of total revenues compared to 22.9 percent for small cities. For all cities, property taxes accounted for 25.6 percent of total revenues.

On a per capita basis, large cities had total revenues of about \$104 more than small cities (\$977 to \$873).

#### **Expenditures**

Total expenditures of the governmental funds for all cities totaled \$4.55 billion in 2002. This represented an increase of 1.8 percent over 2001 and reflects an increase of 1.2 percent among large cities and 8.0 percent among small cities.

The spending priorities of cities under 2,500 in population differ from those cities over 2,500 in population. For example, cities under 2,500 tend to direct a greater percentage of their resources to general government (14.8 %) and less to culture and recreation (7.6 %) than cities over 2,500 (9.6% and 10.2 % respectively). In addition, streets and highways are the largest category of spending for cities under 2,500 (21.4 %) compared to public safety for those cities over 2,500 (21.5 %).

#### **Long-Term Debt**

Another area where small and large cities differ is in their use of debt. Overall, small cities tend to carry a greater debt burden than large cities. In 2002, small cities carried long-term debt of \$783.6 million, or \$1,972 per capita, compared to \$6.53 billion, or \$1,791 per capita for large cities.

## **Unreserved Fund Balances of the General and Special Revenue Funds**

A clear difference between the two city types is in the level of unreserved fund balances for the 505 cities using a modified accrual basis of accounting. Small cities maintain significantly higher fund balances than large cities. In 2002, unreserved fund balances as a percent of current expenditures averaged 93.5 percent for small cities compared to 51.5 percent for large cities. The State Auditor's Office recommends that most cities keep their fund balance at between 35 and 50 percent of total current expenditures. Under the Auditor's guidelines, the average fund balance of small cities would be classified as "High" and that of large cities as "Moderately High".

For cities in Minnesota, the classification "over or under 2,500 in population" helps to determine the type of governmental accounting to which cities must adhere. All cities over 2,500 must have an annual audit following Generally Accepted Accounting Principals (GAAP), a modified accrual basis of accounting. Cities under 2,500 may opt to use a cash basis of accounting. In 2002, 296 of the 645 small cities (45 %) had a GAAP audit. This difference in accounting methods is most pronounced when reporting fund balances. Cities that use a modified accrual basis of accounting report their fund balances as reserved, unreserved designated, and unreserved undesignated for each fund they have. Cities that use a cash basis of accounting report a single cash balance for all funds. Because of this difference, this report only examines the fund balance of the 505 cities (both large and small) that use a modified accrual basis of accounting.

Among the 296 small cities that use a modified accrual basis of accounting, 155 (52 %) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 209 large cities, 38 cities (18 %) had an unreserved fund balance greater than 100 percent of total current expenditures. Unreserved fund balances as a percent of total current expenditures ranged from -142.2 percent to 662.1 percent among small cities. Among large cities, the range was from -70.8 percent to 581.5 percent.

The State Auditor has concerns about the financial health of cities maintaining a fund balance below 20 percent of total current expenditures. These cities may not have enough reserves to carry them through financial downturns or unexpected contingencies. The Auditor also has concerns about cities that maintain fund balances far exceeding what is needed to carry them through financial downturns. Taxpayers in cities that have either low or high unreserved fund balances should press their local officials to explain the city's fund balance policy. It is also important to note that this analysis does not include the unreserved fund balances of capital project or debt service funds. These are the funds where one might expect to see higher fund balances, because they should be used to account for future capital projects or proceeds from borrowing.

## **Accounting Difference for Cities Over and Under 2,500 in Population**

Cities using a Modified Accrual Basis of accounting recognize an economic transaction or event as revenue in the operating statement when the revenue is both measurable and *available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Cities under 2,500 may opt to use a cash basis of accounting. In 2002, 349 of the 645 small cities (54 %) opted to use a cash basis of accounting. Cash basis accounting provides for the recording of

revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be allowed under Minnesota Statutes, it does not facilitate accurate reporting of financial position.

# Overview of Cities Over 2,500 in Population

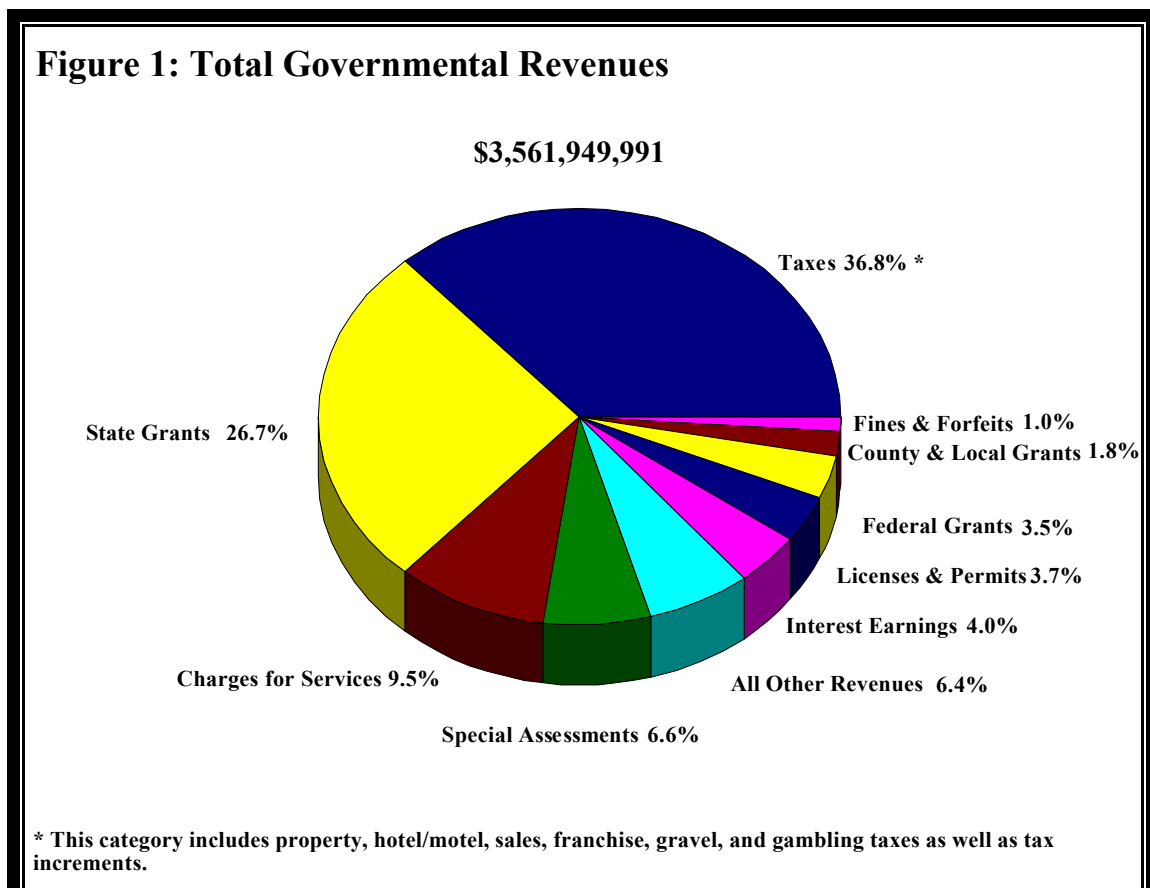
## Total Governmental Revenues

In 2002, cities over 2,500 in population raised total governmental revenues of \$3.56 billion to finance city services. This represents an increase of 3.7 percent over the amount raised in 2001. The primary funding sources for cities were taxes and state aid. These two sources accounted for 63.5 percent of all city revenues.

The sources of large city revenue that grew at the greatest rate between 2001 and 2002 were: intergovernmental revenue (12.1%), charges for services (10.3%), and property taxes (9.9%). Those sources of revenue showing the greatest decline were: tax increments (-28.4%), interest earnings (-25.6%), and franchise taxes (-4.4%). Intergovernmental revenue was affected by large increases in local government aid (LGA) and state “all other” aid. Charges for services revenues was pushed higher by a 30 percent increase in fees revenue related to recreation activities. Tax increment revenue was impacted by changes to the property tax classification rates for commercial-industrial property. Interest earnings reflect the general downturn in the stock market.

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 7.7 percent in 1998 to 9.5 percent in 2002. To further examine five-year trends in revenues, refer to Table 3.

Figure 1 shows the relative shares of total governmental revenues by source

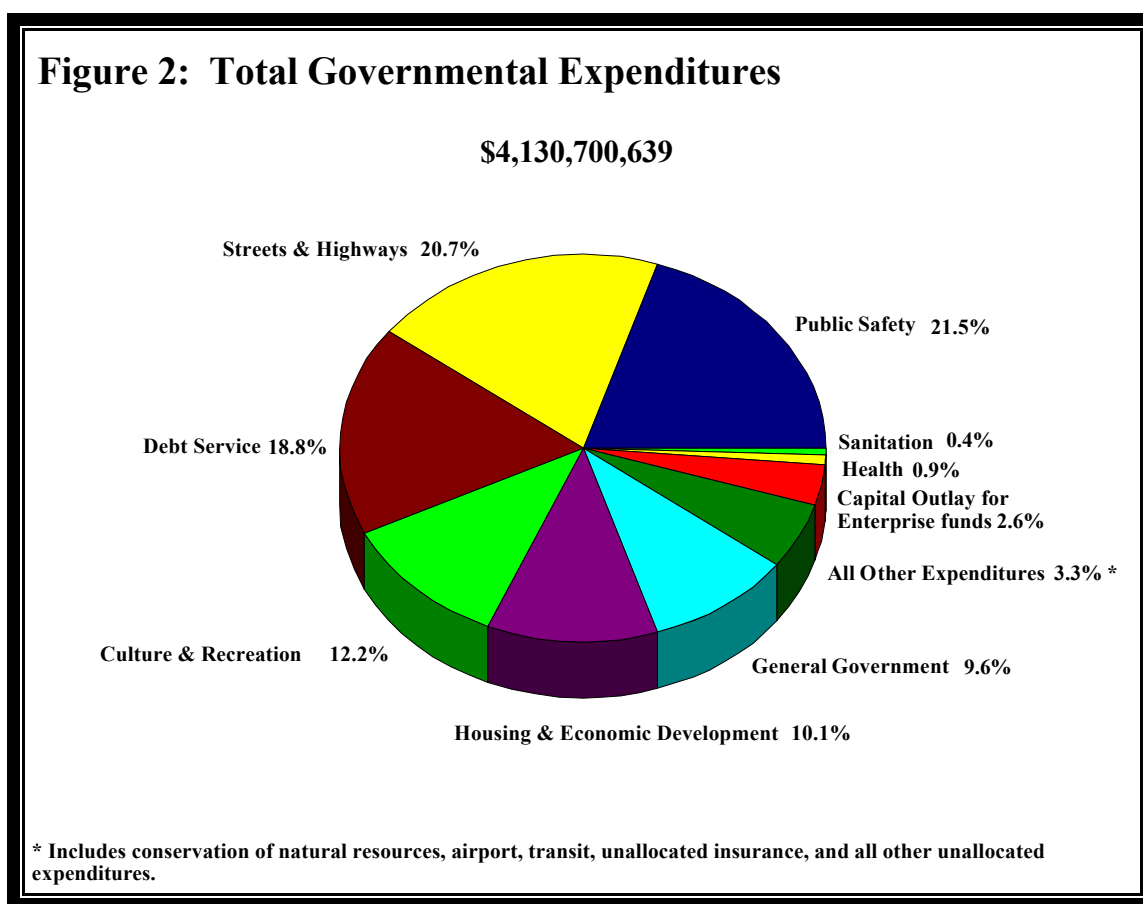


## Total Governmental Expenditures

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 2002, cities over 2,500 in population expended \$4.13 billion from these various Governmental Funds to provide city services. This represents an increase of 1.2 percent over 2001 total governmental expenditures. Total governmental expenditures includes current expenditures, capital outlays, and debt service.

Among cities over 2,500 in population, the largest category of current expenditures was public safety while streets and highways dominated capital outlay expenditures. Public safety current expenditures accounted for 37.0 percent of all current expenditures and was more than double of any other category. Streets and highways accounted for 49.1 percent of all capital expenditures and was almost 4 times greater than any other category of capital outlay.

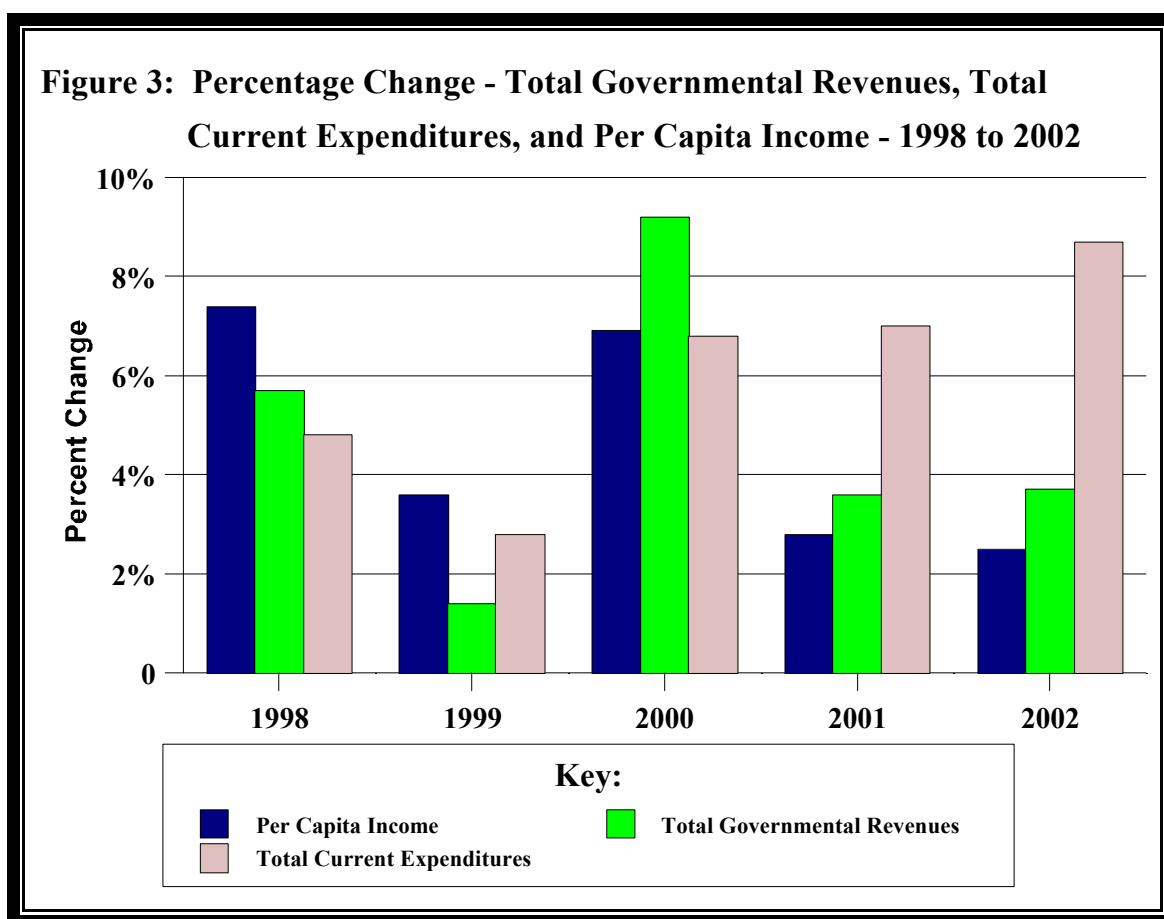
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 4.



## Growth in Government

During the five-year period of 1998 to 2002, total governmental revenues and total current expenditures of large cities increased every year.<sup>1</sup> 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.<sup>2</sup> 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.

Figure 3 compares the growth in total current expenditures and total governmental revenues of Minnesota's large cities to the change in Minnesota per capita personal income. The growth in current expenditures of large cities outpaced per capita personal income by more than two-to-one in both 2001 and 2002.



<sup>1</sup> 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.

<sup>2</sup> 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

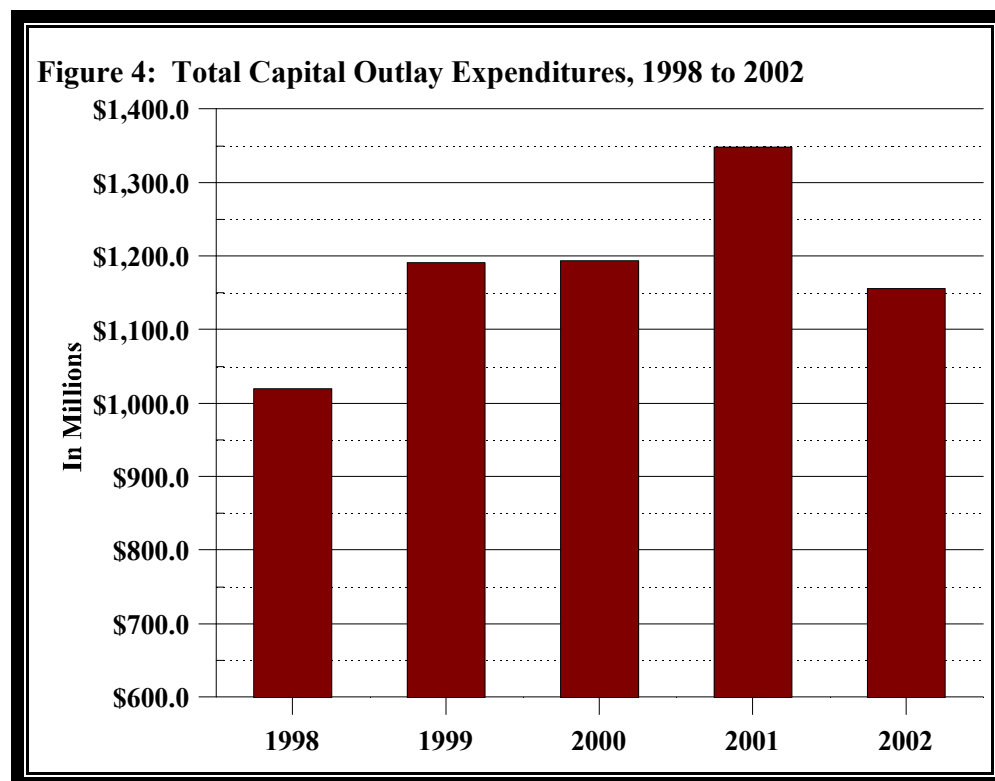
Cities over 2,500 in population expended \$1.15 billion on capital investments in 2002. This represents a decrease of 14.2 percent from the level expended in 2001. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital 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 disasters.

Table 1 shows total capital outlays in dollars and per capita for large cities. Figure 4 illustrates the trend in capital spending for the years 1998 through 2002.

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

| Year | Total Capital Outlay (actual dollars) | Per Capita * |
|------|---------------------------------------|--------------|
| 1998 | \$1,019,065,674                       | \$304        |
| 1999 | \$1,190,546,110                       | \$350        |
| 2000 | \$1,193,100,841                       | \$343        |
| 2001 | \$1,347,940,294                       | \$375        |
| 2002 | \$1,156,396,425                       | \$317        |

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



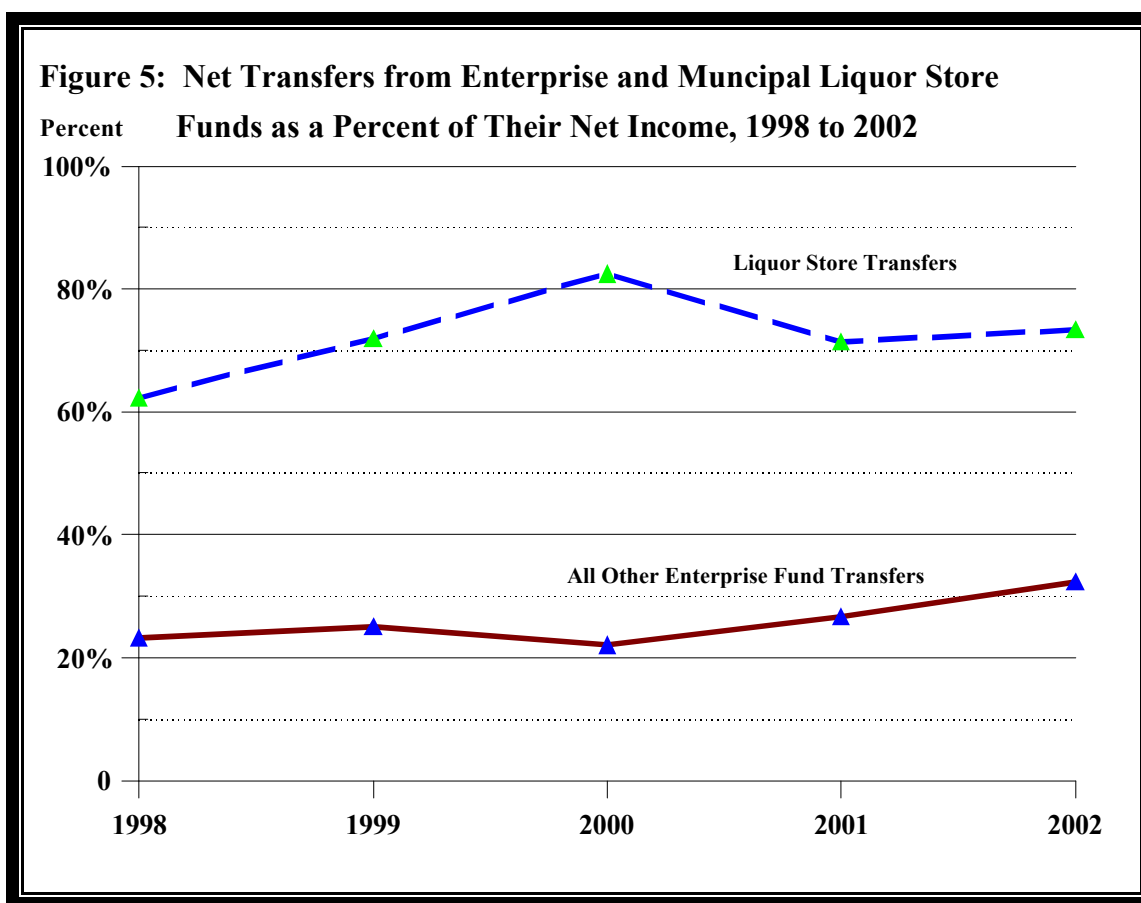
## Municipal Enterprises

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 large cities are for recreation, sewer, and water activities.

The net income of large city municipal enterprises decreased 7.5 percent between 2001 and 2002. While net income was down, transfers from enterprise funds to other governmental funds were up 11.6 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 a decrease of 3.5 percent in profits between 2001 and 2002. While profits were down, net transfers from municipal liquor operations increased 1.6 percent over the level transferred in 2001.

Figure 5 examines the five-year trend for large cities 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.



## Outstanding Long-Term Indebtedness

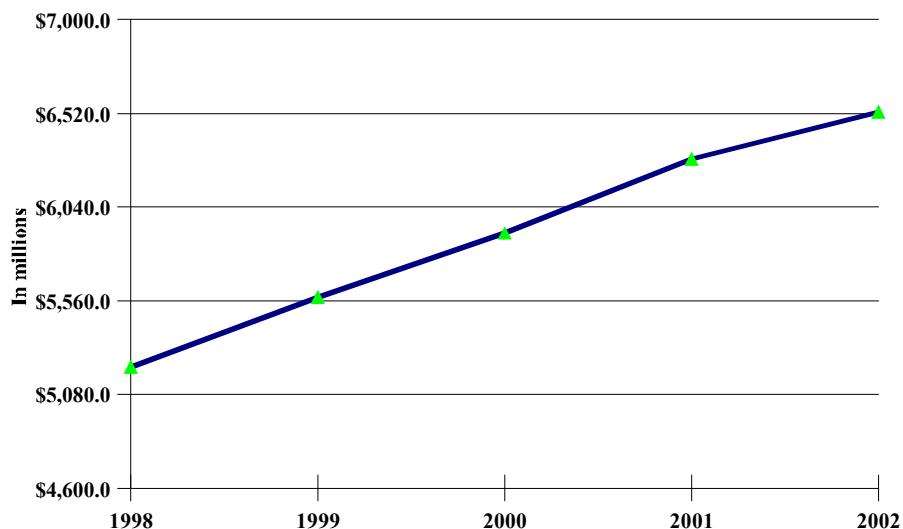
Cities over 2,500 carried long-term debt of \$6.53 billion at the end of 2002. This represented an increase of 3.9 percent over the 2001 level. Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements 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 2001 and 2002. Figure 6 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

**Table 2: Two-Year Summary of Outstanding Bonded Indebtedness**

|                                  | <u>2002 Amount</u>             | <u>2001 Amount</u>             |
|----------------------------------|--------------------------------|--------------------------------|
| General Obligation               | \$ 603,841,757                 | \$ 537,563,973                 |
| G.O. Tax Increment               | 937,317,271                    | 992,429,604                    |
| Revenue Tax Increment            | 211,710,725                    | 212,289,646                    |
| Special Assessment               | 1,349,210,154                  | 1,264,651,469                  |
| G.O. Revenue                     | 1,655,629,843                  | 1,733,655,664                  |
| Revenue                          | 966,654,884                    | 826,775,229                    |
| All Other                        | 20,984,300                     | 23,806,310                     |
| <b>Total Bonded Indebtedness</b> | <b><u>\$ 5,745,348,934</u></b> | <b><u>\$ 5,591,171,895</u></b> |

**Figure 6: Outstanding Long-Term Indebtedness, 1998 Through 2002 \***



\* Includes bonds and other types of debt such as certificates of participation, long-term leases, and notes.

## Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.13 billion in 2001.<sup>3</sup> This represents an increase of 4.0 percent over the level reported in 2001. 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 helps put the fund balances into 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 51.5 percent in 2002 compared to 53.8 percent in 2001. Among this group of cities, unreserved fund balances as a percent of total current expenditures ranged from -70.8 percent to 581.5 percent.

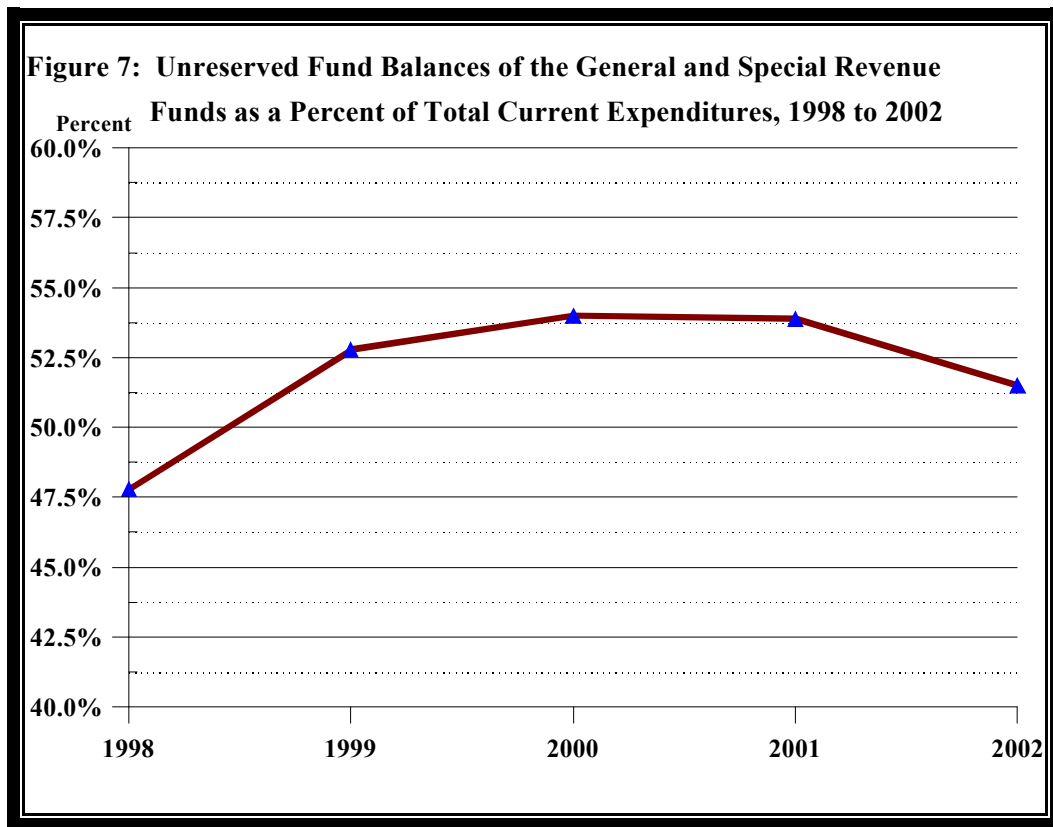
Table 25 shows the following levels of city unreserved fund balances. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total current expenditures for the General Fund and Special Revenue Funds.

| Levels of Fund Balance       | Range of Unreserved Fund Balance<br>as a Percentage of |                  |
|------------------------------|--------------------------------------------------------|------------------|
|                              | Total Current Expenditures                             | Number of Cities |
| Extremely Low Fund Balance   | Below 20 %                                             | 11               |
| Low Fund Balance             | 20% to 35%                                             | 18               |
| Acceptable Fund Balance      | 35% to 50%                                             | 35               |
| Moderately High Fund Balance | 50% to 65%                                             | 45               |
| High Fund Balance            | 65% to 100%                                            | 62               |
| Very High Fund Balance       | 100% to 150%                                           | 25               |
| Extremely High Fund Balance  | Above 150%                                             | 13               |

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<sup>3</sup> 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 for large cities. Appendix B provides an in-depth discussion of city fund balances.



# Overview of Cities Under 2,500 in Population

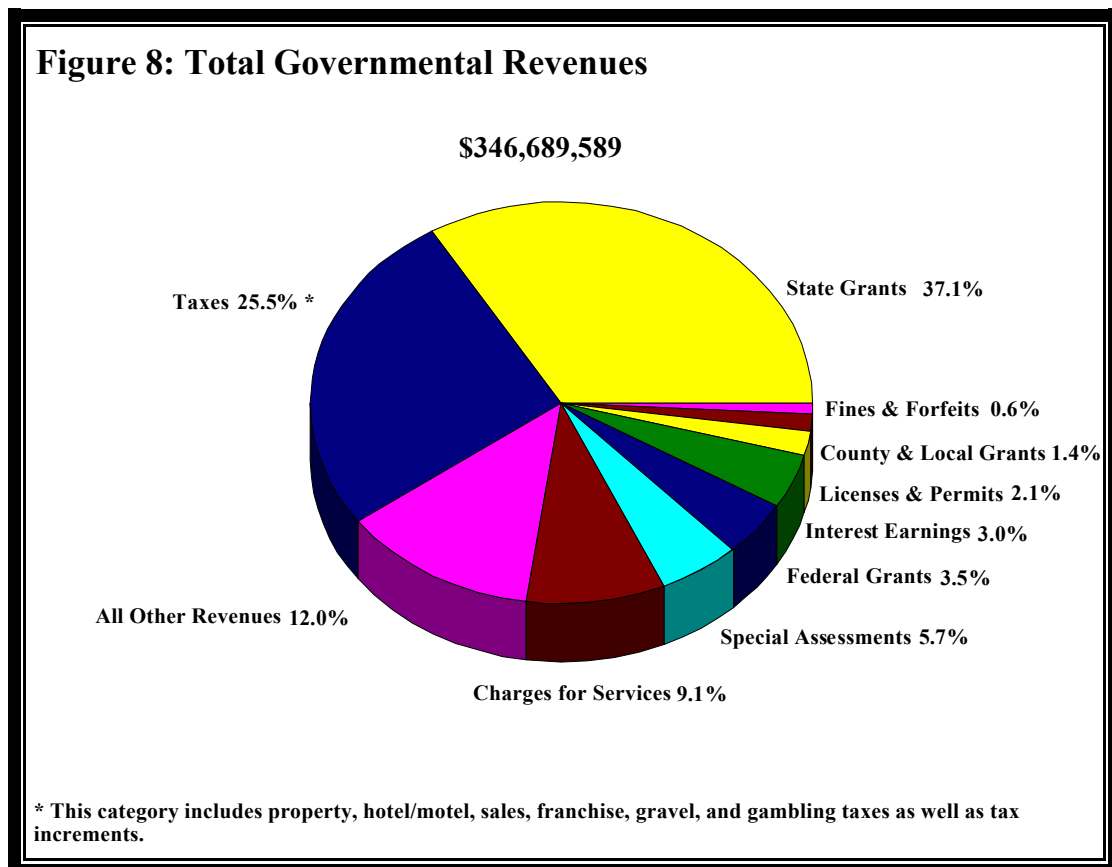
## Total Governmental Revenues

In 2002, cities under 2,500 in population raised total governmental revenues of \$346.7 million to finance city services. This represents an increase of 4.7 percent over the amount raised in 2001.

The sources of revenue that grew at the fastest rate between 2001 and 2002 were: special assessments (18.2%), state grants (14.4%), and licenses/ permits (13.4). The categories showing the greatest decrease were: interest earnings (28.1%), county grants (22.6%), and federal grants (20.2%).

Between 2001 and 2002, changes in the formula for local government aid (LGA) resulted in an increase in LGA of \$23 million or 36.4 percent for cities under 2,500. This large increase in LGA funding was tempered by the elimination of the HACA state aid program and creation of a new state aid called market value credit. The market value credit program provided about half of what the HACA program did previously. In 2001, HACA to small cities totaled \$22.5 million, while the new market value credit program provided \$10.6 million to small cities in 2002.

The main sources of revenues for small cities in 2002 were state grants and taxes, which together accounted for 63 percent of all revenues. Taxes as a percent of total revenues dropped from 26.5 percent in 2001 to 25.5 percent in 2002, while state grants as a percent of total revenues increased from 33.8 percent to 37.1 percent during the same period. Figure 8 shows the relative shares of total governmental revenues by source.



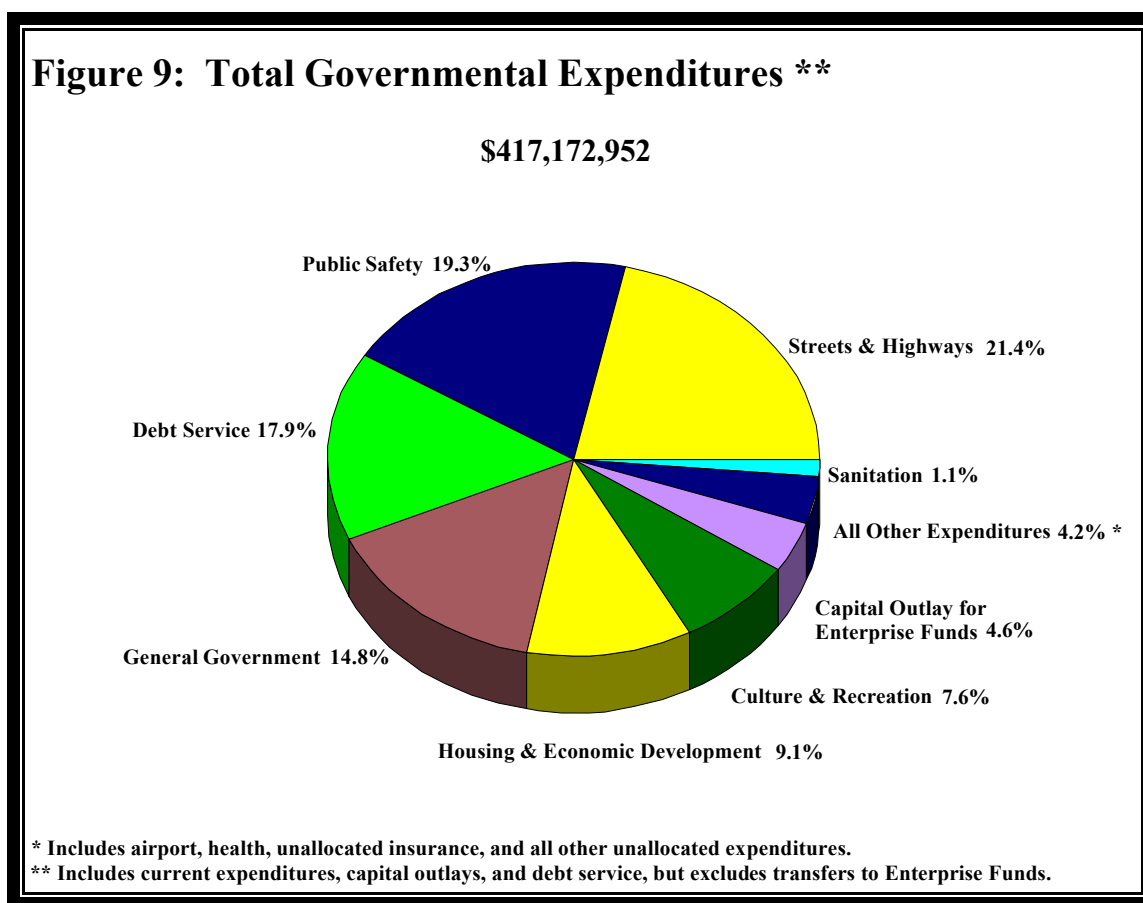
## Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, and Debt Service funds. In 2002, cities under 2,500 in population expended \$417.2 million from Governmental Funds to provide city services. This represents an increase of 8.0 percent over 2001 total governmental expenditures

Between 2001 and 2002, the categories of expenditures that grew at the fastest rate were: health (926.8%)<sup>4</sup>, debt service (24.6%), capital outlays for enterprise funds (19.8%), and libraries (13.8%). Only three categories showed a decrease between 2001 and 2002: housing and economic development (10.0%), airports (4.4%), and “all other expenditures” (0.4%).

In 2002, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service and general government. These four categories together accounted for 73.4 percent of all expenditures in 2002. Between 1998 and 2002, debt service as a percent of total expenditures decreased, while general government, public safety, and streets and highways increased.

Figure 9 shows the relative shares of total governmental expenditures of small cities by function.

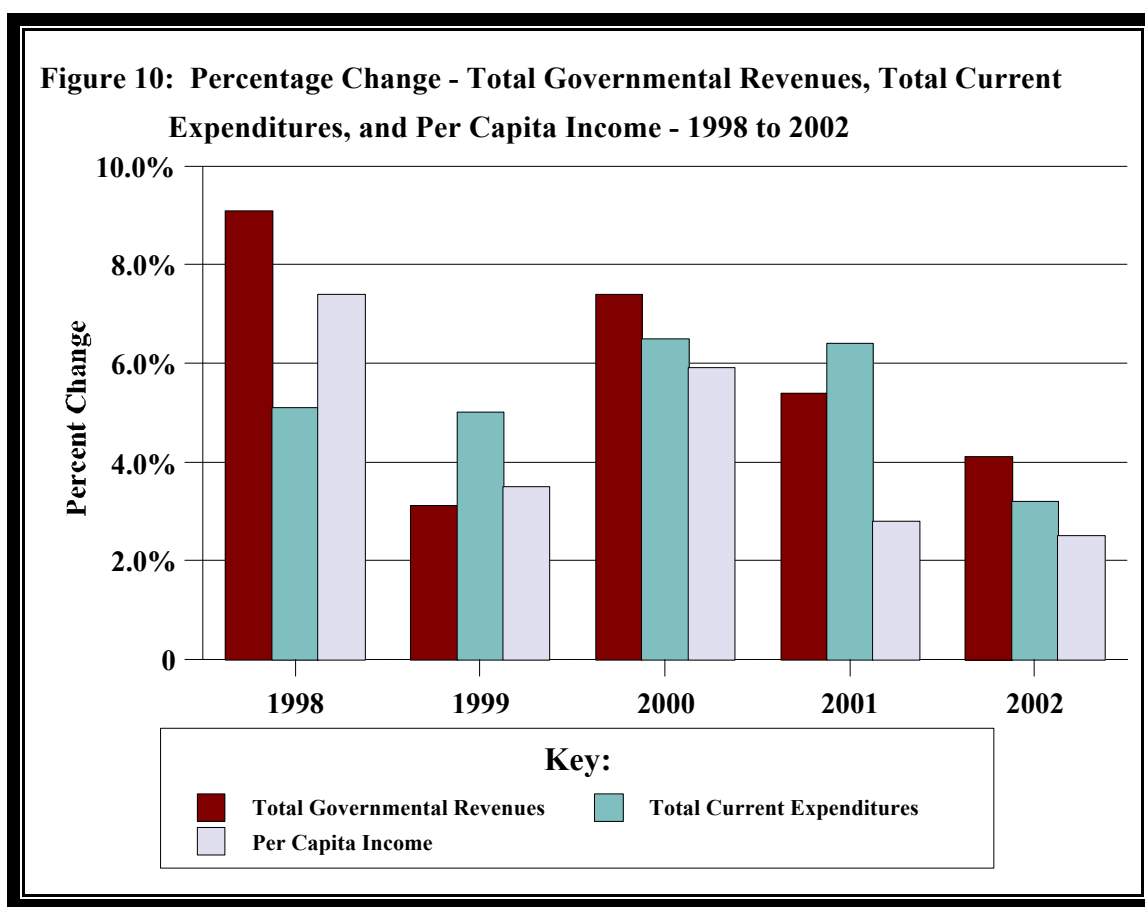


<sup>4</sup> Only 26 small cities reported any health expenditures. Three cities had relatively large capital projects in 2002 which greatly skewed the average statewide.

## Growth in Government

During the five-year period of 1998 to 2002, total governmental revenues and total current expenditures of small cities increased every year.<sup>5</sup> The rate at which they grew varied from 3.1 percent to 9.1 percent. To place this growth in perspective, Figure 10 below includes a bar showing the growth in per capita personal income for Minnesotans.<sup>6</sup> Per capita income is an indicator of the ability of citizens to pay for governmental spending. When expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

Figure 10 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income from 1998 to 2002. During this period, total current expenditures and total revenues grew faster than per capita income for four of the five years



<sup>5</sup> 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.

<sup>6</sup> Per capita income is calculated by dividing Minnesota total personal income by its total mid-year population. The figure is calculated by the Bureau of Economic Analysis, which is a part of the U. S. Census Bureau.

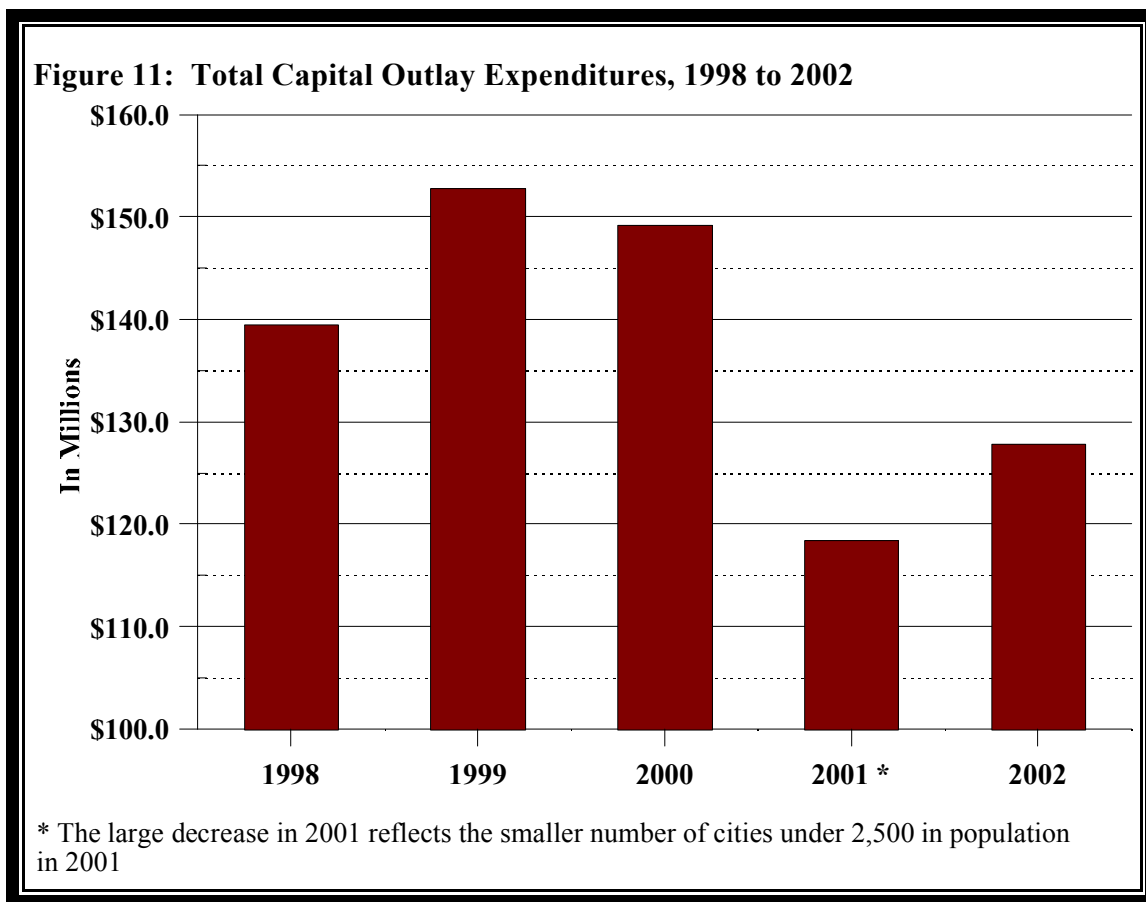


## Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$127.8 million on capital investments in 2002. This represents an increase of 7.9 percent over the level expended in 2001.

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.

Figure 11 illustrates the trend in capital spending of cities under 2,500 in population for the years 1998 through 2002.



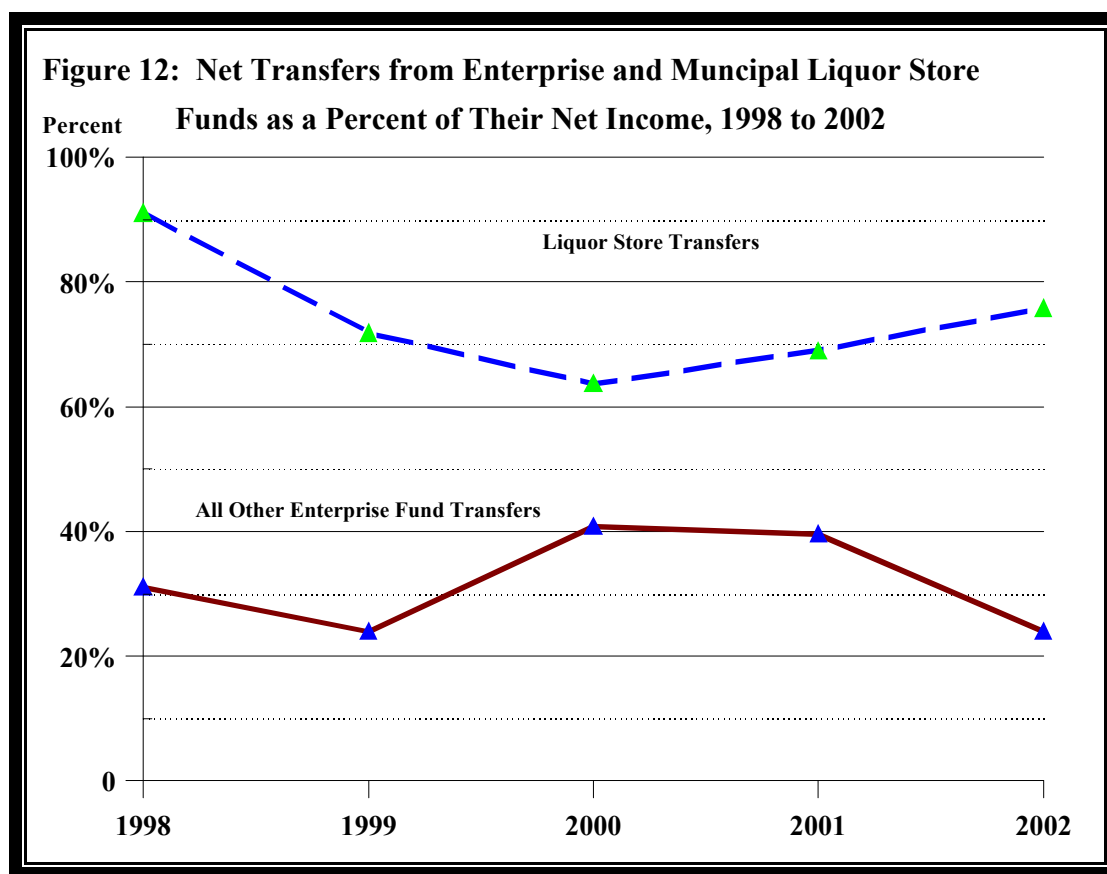
## Municipal Enterprises

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 earn a net income, most have the objective of breaking even. The most common enterprises created by cities are electric, gas, sewer, water, and heat utilities.

The net income of municipal enterprises increased 12.2 percent between 2001 and 2002. In contrast, net transfers (transfers out minus transfers in) from Enterprise Funds decreased 32.0 percent between 2001 and 2002. An example of this type of transfer is when a city transfers excess reserves from its water utility enterprise fund to the city's General Fund. Consequences of fewer revenues being transferred from enterprise funds could include cuts in city services, the need to draw down reserves, or finding alternative sources of revenues.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, showed a decrease of 9.0 percent in net income and a decrease of 0.1 percent in net transfers between 2001 and 2002. 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.

Figure 12 examines the five-year trend in net transfers from enterprise and municipal liquor store funds as a percent of net income. Tables 14 through 22 provide additional details on municipal enterprises.



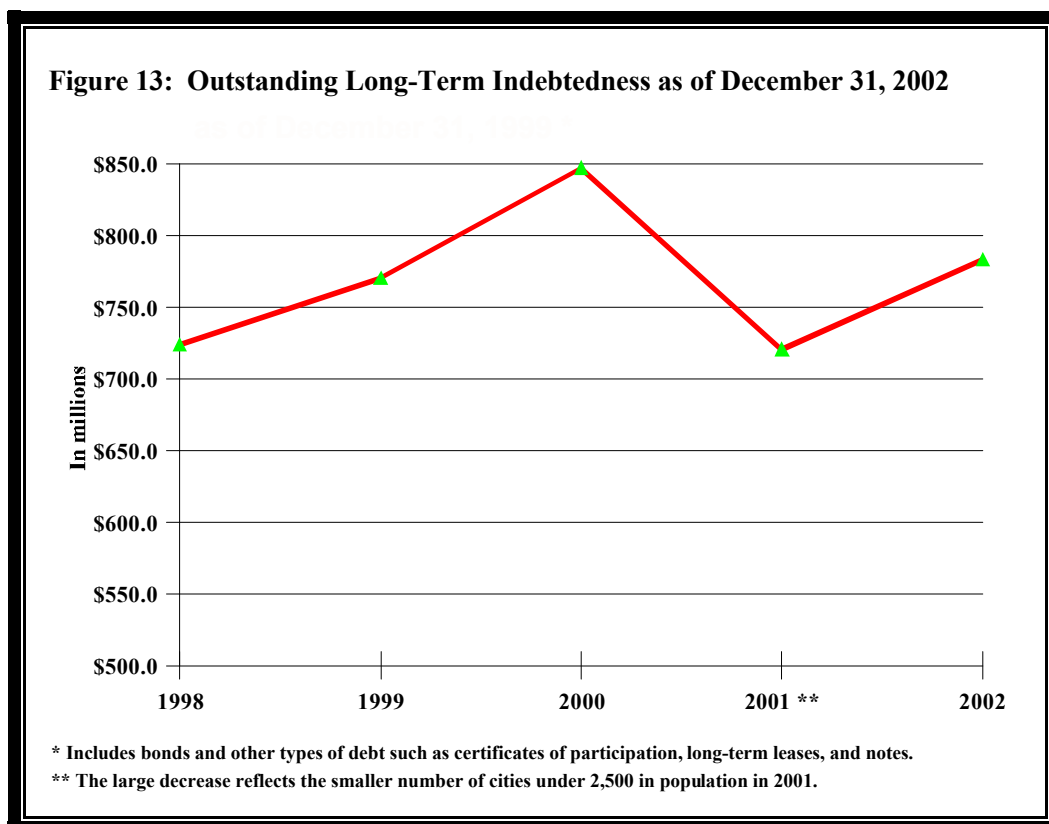
## Outstanding Long-Term Indebtedness

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. Cities are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 3 looks at outstanding bonded indebtedness for 2001 and 2002. Figure 13 shows the five-year trend of outstanding long-term debt for small cities.

**Table 3: Two-Year Summary of Outstanding Bonded Indebtedness**

|                                  | <u>2002 Amount</u>          | <u>2001 Amount</u>          |
|----------------------------------|-----------------------------|-----------------------------|
| General Obligation               | \$ 34,920,987               | \$ 35,593,279               |
| G.O. Tax Increment               | 44,834,634                  | 47,478,525                  |
| Revenue Tax Increment            | 62,000                      | 0                           |
| Special Assessment               | 211,754,696                 | 182,462,844                 |
| G.O. Revenue                     | 226,148,685                 | 199,039,200                 |
| Revenue                          | 77,514,107                  | 71,526,071                  |
| All Other                        | 3,380,901                   | 5,030,000                   |
| <b>Total Bonded Indebtedness</b> | <b><u>\$598,616,010</u></b> | <b><u>\$541,129,919</u></b> |



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## **GOVERNMENTAL TABLES**

**TABLE 4**  
**REVENUES FOR CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1998 THROUGH 2002**

|                                                     | 1998                 |               | 1999                 |               | 2000                 |               | 2001                 |               | 2002                 |               | 5-YEAR        |
|-----------------------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|---------------|
| <b>GOVERNMENTAL FUND REVENUES</b>                   | <b>AMOUNT</b>        | <b>%</b>      | <b>AMOUNT</b>        | <b>%</b>      | <b>AMOUNT</b>        | <b>%</b>      | <b>AMOUNT</b>        | <b>%</b>      | <b>AMOUNT</b>        | <b>%</b>      | <b>CHANGE</b> |
| Property Taxes                                      | 687,784,701          | 23.0%         | 717,672,477          | 23.6%         | 758,115,408          | 22.9%         | 837,890,401          | 24.4%         | 920,990,801          | 25.9%         | 33.9%         |
| Tax Increments                                      | 253,302,160          | 8.5%          | 256,368,242          | 8.4%          | 273,109,600          | 8.2%          | 297,415,538          | 8.7%          | 212,951,016          | 6.0%          | -15.9%        |
| Franchise Taxes                                     | 56,197,148           | 1.9%          | 60,172,978           | 2.0%          | 67,603,881           | 2.0%          | 72,724,954           | 2.1%          | 69,514,962           | 2.0%          | 23.7%         |
| Local Sales Tax                                     | 71,269,082           | 2.4%          | 77,237,724           | 2.5%          | 83,935,897           | 2.5%          | 85,559,245           | 2.5%          | 82,833,683           | 2.3%          | 16.2%         |
| Hotel/Motel Taxes                                   | 21,855,188           | 0.7%          | 23,086,770           | 0.8%          | 24,527,851           | 0.7%          | 23,540,675           | 0.7%          | 24,602,831           | 0.7%          | 12.6%         |
| Gravel and Gambling Taxes                           | 1,647,913            | 0.1%          | 1,650,532            | 0.1%          | 1,806,713            | 0.1%          | 1,606,184            | 0.0%          | 1,571,299            | 0.0%          | -4.6%         |
| Special Assessments                                 | 221,044,254          | 7.4%          | 218,369,549          | 7.2%          | 217,453,785          | 6.6%          | 215,498,557          | 6.3%          | 233,978,739          | 6.6%          | 5.9%          |
| Licenses and Permits                                | 99,581,182           | 3.3%          | 109,420,330          | 3.6%          | 119,034,978          | 3.6%          | 126,539,555          | 3.7%          | 132,792,877          | 3.7%          | 33.4%         |
| <b>Intergovernmental Revenues</b>                   |                      |               |                      |               |                      |               |                      |               |                      |               |               |
| Federal Grants                                      |                      |               |                      |               |                      |               |                      |               |                      |               |               |
| Community Development Block Grants                  | 59,565,819           | 2.0%          | 66,510,951           | 2.2%          | 55,520,206           | 1.7%          | 48,015,266           | 1.4%          | 51,667,938           | 1.5%          | -13.3%        |
| All Other                                           | 98,854,741           | 3.3%          | 67,137,829           | 2.2%          | 77,453,406           | 2.3%          | 67,513,422           | 2.0%          | 73,440,503           | 2.1%          | -25.7%        |
| State Grants                                        |                      |               |                      |               |                      |               |                      |               |                      |               |               |
| Local Government Aid                                | 314,404,949          | 10.5%         | 319,739,760          | 10.5%         | 325,752,828          | 9.8%          | 345,576,300          | 10.1%         | 477,452,307          | 13.4%         | 51.9%         |
| HACA/MHHC (Homestead Credit)                        | 170,403,942          | 5.7%          | 171,693,468          | 5.7%          | 175,553,467          | 5.3%          | 177,487,096          | 5.2%          | ---                  | ---           | ---           |
| Market Value Credit *                               | ---                  | ---           | ---                  | ---           | ---                  | ---           | ---                  | ---           | 76,621,072           | 2.2%          | ---           |
| Taconite Relief and Aids                            | 6,018,919            | 0.2%          | 6,569,675            | 0.2%          | 6,900,268            | 0.2%          | 7,035,391            | 0.2%          | 9,126,694            | 0.3%          | 51.6%         |
| PERA Aid                                            | 10,488,415           | 0.4%          | 4,485,430            | 0.1%          | 5,050,929            | 0.2%          | 4,386,532            | 0.1%          | 5,076,002            | 0.1%          | -51.6%        |
| Highways                                            | 115,872,908          | 3.9%          | 93,423,915           | 3.1%          | 99,898,234           | 3.0%          | 116,840,643          | 3.4%          | 116,086,712          | 3.3%          | 0.2%          |
| All Other                                           | 134,029,034          | 4.5%          | 152,630,289          | 4.9%          | 181,578,765          | 5.5%          | 187,808,285          | 5.5%          | 266,727,288          | 7.5%          | 99.0%         |
| County Grants                                       | 14,434,860           | 0.5%          | 17,204,147           | 0.6%          | 19,281,377           | 0.6%          | 25,679,414           | 0.7%          | 26,140,210           | 0.7%          | 81.1%         |
| Local Unit Grants                                   | 21,951,807           | 0.7%          | 27,899,729           | 0.9%          | 26,502,283           | 0.8%          | 36,561,580           | 1.1%          | 37,586,336           | 1.1%          | 71.2%         |
| <b>Total Intergovernmental Revenues</b>             | <b>946,025,394</b>   | <b>31.6%</b>  | <b>927,295,193</b>   | <b>30.6%</b>  | <b>973,491,763</b>   | <b>29.4%</b>  | <b>1,016,903,929</b> | <b>29.6%</b>  | <b>1,139,925,062</b> | <b>32.0%</b>  | <b>20.5%</b>  |
| <b>Departmental Fees and Service Charges</b>        |                      |               |                      |               |                      |               |                      |               |                      |               |               |
| General Government                                  | 35,276,205           | 1.2%          | 34,158,850           | 1.1%          | 35,742,830           | 1.1%          | 41,633,273           | 1.2%          | 43,434,212           | 1.2%          | 23.1%         |
| Public Safety                                       | 31,964,875           | 1.1%          | 35,960,618           | 1.2%          | 37,271,927           | 1.1%          | 44,612,061           | 1.3%          | 48,104,950           | 1.4%          | 50.5%         |
| Streets and Highways                                | 19,057,456           | 0.6%          | 24,734,104           | 0.8%          | 20,177,295           | 0.6%          | 23,936,691           | 0.7%          | 22,424,105           | 0.6%          | 17.7%         |
| Sanitation (Refuse Collection)                      | 4,754,006            | 0.2%          | 6,930,252            | 0.2%          | 6,011,697            | 0.2%          | 8,629,402            | 0.3%          | 7,900,699            | 0.2%          | 66.2%         |
| Libraries                                           | 938,879              | 0.0%          | 958,294              | 0.0%          | 727,168              | 0.0%          | 895,934              | 0.0%          | 1,012,120            | 0.0%          | 7.8%          |
| Parks and Recreation                                | 48,085,258           | 1.6%          | 53,757,360           | 1.8%          | 55,041,214           | 1.7%          | 67,460,746           | 2.0%          | 87,518,352           | 2.5%          | 82.0%         |
| Airport                                             | 3,792,889            | 0.1%          | 4,188,470            | 0.1%          | 4,474,562            | 0.1%          | 4,901,028            | 0.1%          | 5,593,593            | 0.2%          | 47.5%         |
| Transit                                             | 1,364,851            | 0.0%          | 1,489,151            | 0.0%          | 1,528,344            | 0.0%          | 1,612,961            | 0.0%          | 1,721,710            | 0.0%          | 26.1%         |
| Cemetery                                            | 769,871              | 0.0%          | 752,148              | 0.0%          | 685,823              | 0.0%          | 722,442              | 0.0%          | 803,990              | 0.0%          | 4.4%          |
| All Other                                           | 85,353,610           | 2.9%          | 86,387,412           | 2.8%          | 104,057,435          | 3.1%          | 111,081,278          | 3.2%          | 118,483,688          | 3.3%          | 38.8%         |
| <b>Total Fees and Service Charges</b>               | <b>231,357,900</b>   | <b>7.7%</b>   | <b>249,316,659</b>   | <b>8.2%</b>   | <b>265,718,295</b>   | <b>8.0%</b>   | <b>305,485,816</b>   | <b>8.9%</b>   | <b>336,997,419</b>   | <b>9.5%</b>   | <b>45.7%</b>  |
| Fines and Forfeits                                  | 29,378,988           | 1.0%          | 31,353,246           | 1.0%          | 33,809,093           | 1.0%          | 35,979,912           | 1.0%          | 35,176,127           | 1.0%          | 19.7%         |
| Interest Earnings                                   | 188,443,182          | 6.3%          | 114,433,171          | 3.8%          | 248,887,961          | 7.5%          | 193,097,134          | 5.6%          | 143,718,101          | 4.0%          | -23.7%        |
| All Other Revenues                                  | 184,431,486          | 6.2%          | 248,404,818          | 8.2%          | 246,607,069          | 7.4%          | 221,023,990          | 6.4%          | 226,897,074          | 6.4%          | 23.0%         |
| <b>Total Revenues</b>                               | <b>2,992,318,578</b> | <b>100.0%</b> | <b>3,034,781,689</b> | <b>100.0%</b> | <b>3,314,102,294</b> | <b>100.0%</b> | <b>3,433,265,890</b> | <b>100.0%</b> | <b>3,561,949,991</b> | <b>100.0%</b> | <b>19.0%</b>  |
| <b>Other Financing Sources</b>                      |                      |               |                      |               |                      |               |                      |               |                      |               |               |
| Borrowing                                           |                      |               |                      |               |                      |               |                      |               |                      |               |               |
| Bonded Indebtedness                                 | 497,639,657          |               | 635,887,114          |               | 587,003,595          |               | 543,258,146          |               | 802,415,196          |               |               |
| Other Long-term Indebtedness                        | 33,780,372           |               | 77,867,253           |               | 26,675,874           |               | 90,072,746           |               | 61,999,007           |               |               |
| Short-term Indebtedness                             | 562,267              |               | 371,500              |               | ---                  |               | ---                  |               | ---                  |               |               |
| <b>Total Borrowing</b>                              | <b>531,982,296</b>   |               | <b>714,125,867</b>   |               | <b>613,679,469</b>   |               | <b>633,330,892</b>   |               | <b>864,414,203</b>   |               |               |
| Other Financing Sources                             | 21,086,005           |               | 10,395,150           |               | 68,044,226           |               | 40,968,963           |               | 45,672,689           |               |               |
| Transfers from Enterprise Funds                     | 79,497,013           |               | 97,265,307           |               | 113,617,537          |               | 113,387,741          |               | 124,576,699          |               |               |
| Transfers from Governmental Funds                   | 492,627,073          |               | 636,757,747          |               | 589,170,721          |               | 662,161,217          |               | 621,251,990          |               |               |
| <b>Total Revenues &amp; Other Financing Sources</b> | <b>4,117,510,965</b> |               | <b>4,493,325,760</b> |               | <b>4,698,614,247</b> |               | <b>4,883,114,703</b> |               | <b>5,217,865,572</b> |               |               |

\* Market Value Credit program replaced HACA/MHHC in 2002.

**TABLE 5**  
**EXPENDITURES FOR CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1998 THROUGH 2002**

| GOVERNMENTAL FUND EXPENDITURES                       | 1998                 |               | 1999                 |               | 2000                 |               | 2001                 |               | 2002                 |               | 5-YEAR<br>CHANGE |
|------------------------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|------------------|
|                                                      | AMOUNT               | %             | AMOUNT               | %             | AMOUNT               | %             | AMOUNT               | %             | AMOUNT               | %             |                  |
| General Government                                   |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 269,951,161          | 7.9%          | 285,767,166          | 8.0%          | 313,238,442          | 8.5%          | 336,583,674          | 8.3%          | 350,902,391          | 8.5%          | 30.0%            |
| Capital Outlay                                       | 30,525,437           | 0.9%          | 28,597,689           | 0.8%          | 49,102,610           | 1.3%          | 58,802,662           | 1.4%          | 45,213,330           | 1.1%          | 48.1%            |
| Public Safety                                        |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 664,648,713          | 19.5%         | 674,675,461          | 18.9%         | 711,894,285          | 19.4%         | 764,268,819          | 18.7%         | 813,530,849          | 19.7%         | 22.4%            |
| Capital Outlay                                       | 45,867,310           | 1.3%          | 57,625,177           | 1.6%          | 49,278,728           | 1.3%          | 56,006,655           | 1.4%          | 72,673,829           | 1.8%          | 58.4%            |
| Streets and Highways                                 |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 246,643,479          | 7.3%          | 249,813,237          | 7.0%          | 263,191,468          | 7.2%          | 291,132,438          | 7.1%          | 286,871,747          | 6.9%          | 16.3%            |
| Capital Outlay                                       | 434,311,220          | 12.8%         | 449,409,283          | 12.6%         | 444,729,745          | 12.1%         | 519,184,737          | 12.7%         | 567,270,896          | 13.7%         | 30.6%            |
| Sanitation                                           |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 11,353,844           | 0.3%          | 11,024,734           | 0.3%          | 18,657,290           | 0.5%          | 13,794,403           | 0.3%          | 13,763,427           | 0.3%          | 21.2%            |
| Capital Outlay                                       | 839,153              | 0.0%          | 2,272,442            | 0.1%          | 466,129              | 0.0%          | 1,223,009            | 0.0%          | 1,075,703            | 0.0%          | 28.2%            |
| Health                                               |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 29,190,715           | 0.9%          | 29,365,092           | 0.8%          | 31,792,038           | 0.9%          | 33,198,341           | 0.8%          | 35,177,802           | 0.9%          | 20.5%            |
| Capital Outlay                                       | 1,009,548            | 0.0%          | 5,302,949            | 0.1%          | 70,794               | 0.0%          | 131,795              | 0.0%          | 108,840              | 0.0%          | -89.2%           |
| Libraries                                            |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 53,533,718           | 1.6%          | 55,180,892           | 1.5%          | 55,978,478           | 1.5%          | 61,172,956           | 1.5%          | 65,173,828           | 1.6%          | 21.7%            |
| Capital Outlay                                       | 9,859,767            | 0.3%          | 13,754,429           | 0.4%          | 11,019,400           | 0.3%          | 11,164,412           | 0.3%          | 20,728,983           | 0.5%          | 110.2%           |
| Parks and Recreation                                 |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 215,228,457          | 6.3%          | 225,141,952          | 6.3%          | 233,403,238          | 6.4%          | 255,173,084          | 6.3%          | 288,329,795          | 7.0%          | 34.0%            |
| Capital Outlay                                       | 127,169,064          | 3.7%          | 198,727,525          | 5.6%          | 216,131,553          | 5.9%          | 138,207,517          | 3.4%          | 132,310,396          | 3.2%          | 4.0%             |
| Housing/Economic Development                         |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 162,044,491          | 4.8%          | 171,152,639          | 4.8%          | 184,777,327          | 5.0%          | 193,122,340          | 4.7%          | 271,448,521          | 6.6%          | 67.5%            |
| Capital Outlay                                       | 235,463,756          | 6.9%          | 267,195,825          | 7.5%          | 216,840,110          | 5.9%          | 271,121,011          | 6.6%          | 145,094,846          | 3.5%          | -38.4%           |
| 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%          | 2,028,710            | 0.1%          | 4.2%             |
| Capital Outlay                                       | 3,230,198            | 0.1%          | 758,856              | 0.0%          | 861,148              | 0.0%          | 843,750              | 0.0%          | 775,419              | 0.0%          | -76.0%           |
| Airport                                              |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 5,765,871            | 0.2%          | 6,053,259            | 0.2%          | 6,497,098            | 0.2%          | 7,157,958            | 0.2%          | 7,592,679            | 0.2%          | 31.7%            |
| Capital Outlay                                       | 15,816,902           | 0.5%          | 13,551,871           | 0.4%          | 22,361,854           | 0.6%          | 29,473,587           | 0.7%          | 17,609,883           | 0.4%          | 11.3%            |
| Transit                                              |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 10,712,813           | 0.3%          | 12,466,449           | 0.3%          | 13,759,373           | 0.4%          | 14,724,015           | 0.4%          | 13,542,604           | 0.3%          | 26.4%            |
| Capital Outlay                                       | 954,950              | 0.0%          | 4,152,572            | 0.1%          | 6,615,153            | 0.2%          | 2,266,182            | 0.1%          | 2,267,899            | 0.1%          | 137.5%           |
| Unallocated Insurance                                | 7,930,394            | 0.2%          | 8,124,461            | 0.2%          | 9,193,433            | 0.3%          | 10,082,194           | 0.3%          | 12,141,958           | 0.3%          | 53.1%            |
| All Other Unallocated                                |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Current Expenditures                                 | 41,431,609           | 1.2%          | 37,829,586           | 1.1%          | 44,151,901           | 1.2%          | 38,224,000           | 0.9%          | 36,056,719           | 0.9%          | -13.0%           |
| Capital Outlay                                       | 31,783,709           | 0.9%          | 71,176,351           | 2.0%          | 86,840,060           | 2.4%          | 124,002,013          | 3.0%          | 45,487,653           | 1.1%          | 43.1%            |
| Capital Outlay for Enterprise Funds                  | 82,234,660           | 2.4%          | 78,021,141           | 2.2%          | 88,783,557           | 2.4%          | 135,512,964          | 3.3%          | 105,778,748          | 2.6%          | 28.6%            |
| Debt Service                                         |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Principal Payments                                   | 465,101,388          | 13.7%         | 428,848,279          | 12.0%         | 377,985,759          | 10.3%         | 492,350,285          | 12.1%         | 559,556,616          | 13.6%         | 20.3%            |
| Interest and Fiscal Charges                          | 196,860,309          | 5.8%          | 178,325,685          | 5.0%          | 208,017,656          | 5.7%          | 219,790,347          | 5.4%          | 218,186,568          | 5.3%          | 10.8%            |
| <i>Total Current Expenditures</i>                    | 1,720,382,046        | 50.6%         | 1,768,868,719        | 49.6%         | 1,888,718,549        | 51.5%         | 2,020,872,134        | 49.5%         | 2,196,561,030        | 53.2%         | 27.7%            |
| <i>Total Capital Outlay</i>                          | 1,019,065,674        | 30.0%         | 1,190,546,110        | 33.4%         | 1,193,100,841        | 32.5%         | 1,347,940,294        | 33.0%         | 1,156,396,425        | 28.0%         | 13.5%            |
| <i>Total Debt Service</i>                            | 661,961,697          | 19.5%         | 607,173,964          | 17.0%         | 586,003,415          | 16.0%         | 712,140,632          | 17.5%         | 777,743,184          | 18.8%         | 17.5%            |
| <b>Total Expenditures</b>                            | <b>3,401,409,417</b> | <b>100.0%</b> | <b>3,566,588,793</b> | <b>100.0%</b> | <b>3,667,822,805</b> | <b>100.0%</b> | <b>4,080,953,060</b> | <b>100.0%</b> | <b>4,130,700,639</b> | <b>100.0%</b> | 21.4%            |
| Other Financing Uses                                 |                      |               |                      |               |                      |               |                      |               |                      |               |                  |
| Debt Redemption - Refunded Bonds                     | 88,378,802           |               | 56,427,102           |               | 21,731,098           |               | 62,823,947           |               | 191,171,311          |               |                  |
| Other Financing Uses                                 | 10,234,702           |               | 2,739,504            |               | 53,521,583           |               | 60,368,294           |               | 34,238,607           |               |                  |
| Transfers to Enterprise Funds                        | 52,853,768           |               | 56,289,141           |               | 66,980,832           |               | 67,861,121           |               | 74,064,157           |               |                  |
| Transfers to Governmental Funds                      | 492,627,073          |               | 636,757,747          |               | 589,170,721          |               | 662,161,217          |               | 621,251,990          |               |                  |
| <b>Total Expenditures &amp; Other Financing Uses</b> | <b>4,045,503,762</b> |               | <b>4,318,802,287</b> |               | <b>4,399,227,039</b> |               | <b>4,934,167,639</b> |               | <b>5,051,426,704</b> |               |                  |

**TABLE 6**  
**SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION**  
**GOVERNMENTAL FUNDS BY POPULATION GROUP**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                                                | POPULATION<br>OVER 100,000<br>FIRST CLASS |        | POPULATION<br>20,000-100,000<br>SECOND CLASS |        | POPULATION<br>10,000-20,000<br>THIRD CLASS |        | POPULATION<br>2,500-10,000<br>FOURTH CLASS |        | TOTAL CITIES<br>OVER 2,500 POPULATION |        |               |        | PERCENT<br>INCREASE<br>(DECREASE) |
|------------------------------------------------|-------------------------------------------|--------|----------------------------------------------|--------|--------------------------------------------|--------|--------------------------------------------|--------|---------------------------------------|--------|---------------|--------|-----------------------------------|
|                                                |                                           |        |                                              |        |                                            |        |                                            |        | 2002                                  |        | 2001          |        |                                   |
| Population (2002 Demographer's Pop. Estimates) | 756,744                                   |        | 1,697,319                                    |        | 554,768                                    |        | 638,034                                    |        | 3,646,865                             |        | 3,599,271     |        |                                   |
| REVENUES                                       | AMOUNT                                    | %      | AMOUNT                                       | %      | AMOUNT                                     | %      | AMOUNT                                     | %      | AMOUNT                                | %      | AMOUNT        | %      |                                   |
| Property Taxes                                 | 213,760,455                               | 18.0%  | 435,016,551                                  | 32.3%  | 122,558,942                                | 26.3%  | 149,654,853                                | 26.5%  | 920,990,801                           | 25.9%  | 837,890,401   | 22.9%  | 9.9%                              |
| Tax Increments                                 | 77,374,037                                | 6.5%   | 86,678,997                                   | 6.4%   | 27,046,539                                 | 5.8%   | 21,851,443                                 | 3.9%   | 212,951,016                           | 6.0%   | 297,415,538   | 8.2%   | -28.4%                            |
| Franchise Taxes                                | 44,013,561                                | 3.7%   | 14,455,410                                   | 1.1%   | 7,100,458                                  | 1.5%   | 3,945,533                                  | 0.7%   | 69,514,962                            | 2.0%   | 72,724,954    | 2.0%   | -4.4%                             |
| Local Sales Tax                                | 69,622,313                                | 5.9%   | 11,234,546                                   | 0.8%   | 727,080                                    | 0.2%   | 1,249,744                                  | 0.2%   | 82,833,683                            | 2.3%   | 85,559,245    | 2.5%   | -3.2%                             |
| Hotel/Motel Taxes                              | 9,480,089                                 | 0.8%   | 13,361,324                                   | 1.0%   | 1,073,735                                  | 0.2%   | 687,683                                    | 0.1%   | 24,602,831                            | 0.7%   | 23,540,675    | 0.7%   | 4.5%                              |
| Gravel and Gambling Taxes                      | 726,051                                   | 0.1%   | 712,484                                      | 0.1%   | 105,585                                    | 0.0%   | 27,179                                     | 0.0%   | 1,571,299                             | 0.0%   | 1,606,184     | 0.1%   | -2.2%                             |
| Special Assessments                            | 32,409,122                                | 2.7%   | 117,366,136                                  | 8.7%   | 34,768,873                                 | 7.5%   | 49,434,608                                 | 8.8%   | 233,978,739                           | 6.6%   | 215,498,557   | 6.6%   | 8.6%                              |
| Licenses and Permits                           | 31,027,528                                | 2.6%   | 61,860,676                                   | 4.6%   | 17,150,674                                 | 3.7%   | 22,753,999                                 | 4.0%   | 132,792,877                           | 3.7%   | 126,539,555   | 3.6%   | 4.9%                              |
| Intergovernmental Revenues                     |                                           |        |                                              |        |                                            |        |                                            |        |                                       |        |               |        |                                   |
| Federal Grants                                 |                                           |        |                                              |        |                                            |        |                                            |        |                                       |        |               |        |                                   |
| Community Development Block Grants             | 34,806,459                                | 2.9%   | 9,918,337                                    | 0.7%   | 2,702,595                                  | 0.6%   | 4,240,547                                  | 0.8%   | 51,667,938                            | 1.5%   | 48,015,266    | 1.7%   | 7.6%                              |
| All Other                                      | 36,847,762                                | 3.1%   | 20,762,446                                   | 1.5%   | 3,930,207                                  | 0.8%   | 11,900,088                                 | 2.1%   | 73,440,503                            | 2.1%   | 67,513,422    | 2.3%   | 8.8%                              |
| State Grants                                   |                                           |        |                                              |        |                                            |        |                                            |        |                                       |        |               |        |                                   |
| Local Government Aid                           | 214,756,208                               | 18.1%  | 97,166,818                                   | 7.2%   | 75,151,544                                 | 16.1%  | 90,377,737                                 | 16.0%  | 477,452,307                           | 13.4%  | 345,576,300   | 9.8%   | 38.2%                             |
| HACA/MHHC (Homestead Credit)                   | ---                                       | ---    | ---                                          | ---    | ---                                        | ---    | ---                                        | ---    | ---                                   | ---    | ---           | ---    | ---                               |
| Market Value Credit *                          | 13,323,049                                | 1.1%   | 36,565,268                                   | 2.7%   | 12,286,502                                 | 2.6%   | 14,446,253                                 | 2.6%   | 76,621,072                            | 2.2%   | ---           | ---    | ---                               |
| Taconite Relief and Aids                       | ---                                       | ---    | ---                                          | ---    | 3,612,747                                  | 0.8%   | 5,513,947                                  | 1.0%   | 9,126,694                             | 0.3%   | 7,035,391     | 0.2%   | 29.7%                             |
| PERA Aids                                      | 1,365,900                                 | 0.1%   | 2,164,739                                    | 0.2%   | 865,833                                    | 0.2%   | 679,530                                    | 0.1%   | 5,076,002                             | 0.1%   | 4,386,532     | 0.2%   | 15.7%                             |
| Highways                                       | 12,201,727                                | 1.0%   | 69,620,541                                   | 5.2%   | 19,374,267                                 | 4.2%   | 14,890,177                                 | 2.6%   | 116,086,712                           | 3.3%   | 116,840,643   | 3.0%   | -0.6%                             |
| All Other                                      | 171,409,920                               | 14.5%  | 39,340,480                                   | 2.9%   | 21,569,076                                 | 4.6%   | 34,407,812                                 | 6.1%   | 266,727,288                           | 7.5%   | 187,808,285   | 5.5%   | 42.0%                             |
| County Grants                                  | 4,500,193                                 | 0.4%   | 15,419,102                                   | 1.1%   | 1,230,602                                  | 0.3%   | 4,990,313                                  | 0.9%   | 26,140,210                            | 0.7%   | 25,679,414    | 0.6%   | 1.8%                              |
| Local Unit Grants                              | 14,301,830                                | 1.2%   | 15,861,533                                   | 1.2%   | 4,534,884                                  | 1.0%   | 2,888,089                                  | 0.5%   | 37,586,336                            | 1.1%   | 36,561,580    | 0.8%   | 2.8%                              |
| Total Intergovernmental Revenues               | 503,513,048                               | 42.5%  | 306,819,264                                  | 22.8%  | 145,258,257                                | 31.2%  | 184,334,493                                | 32.6%  | 1,139,925,062                         | 32.0%  | 1,016,903,929 | 29.4%  | 12.1%                             |
| Departmental Fees and Service Charges          |                                           |        |                                              |        |                                            |        |                                            |        |                                       |        |               |        |                                   |
| General Government                             | 8,244,624                                 | 0.7%   | 19,625,056                                   | 1.5%   | 8,160,905                                  | 1.8%   | 7,403,627                                  | 1.3%   | 43,434,212                            | 1.2%   | 41,633,273    | 1.1%   | 4.3%                              |
| Public Safety                                  | 14,936,793                                | 1.3%   | 12,409,916                                   | 0.9%   | 8,478,263                                  | 1.8%   | 12,279,978                                 | 2.2%   | 48,104,950                            | 1.4%   | 44,612,061    | 1.1%   | 7.8%                              |
| Streets and Highways                           | 3,401,094                                 | 0.3%   | 15,470,332                                   | 1.1%   | 1,924,956                                  | 0.4%   | 1,627,723                                  | 0.3%   | 22,424,105                            | 0.6%   | 23,936,691    | 0.6%   | -6.3%                             |
| Sanitation (Refuse Collection)                 | ---                                       | ---    | 4,179,947                                    | 0.3%   | 2,033,195                                  | 0.4%   | 1,687,557                                  | 0.3%   | 7,900,699                             | 0.2%   | 8,629,402     | 0.2%   | -8.4%                             |
| Libraries                                      | 42,727                                    | 0.0%   | 493,636                                      | 0.0%   | 119,300                                    | 0.0%   | 356,457                                    | 0.1%   | 1,012,120                             | 0.0%   | 895,934       | 0.0%   | 13.0%                             |
| Parks and Recreation                           | 21,568,436                                | 1.8%   | 39,526,440                                   | 2.9%   | 13,940,934                                 | 3.0%   | 12,482,542                                 | 2.2%   | 87,518,352                            | 2.5%   | 67,460,746    | 1.7%   | 29.7%                             |
| Airport                                        | ---                                       | ---    | 3,825,359                                    | 0.3%   | 667,862                                    | 0.1%   | 1,100,372                                  | 0.2%   | 5,593,593                             | 0.2%   | 4,901,028     | 0.1%   | 14.1%                             |
| Transit                                        | ---                                       | ---    | 1,146,350                                    | 0.1%   | 345,334                                    | 0.1%   | 230,026                                    | 0.0%   | 1,721,710                             | 0.0%   | 1,612,961     | 0.0%   | 6.7%                              |
| Cemetery                                       | ---                                       | ---    | 73,645                                       | 0.0%   | 324,246                                    | 0.1%   | 406,099                                    | 0.1%   | 803,990                               | 0.0%   | 722,442       | 0.0%   | 11.3%                             |
| All Other                                      | 51,857,282                                | 4.4%   | 32,017,246                                   | 2.4%   | 14,296,949                                 | 3.1%   | 20,312,211                                 | 3.6%   | 118,483,688                           | 3.3%   | 111,081,278   | 3.1%   | 6.7%                              |
| Total Fees and Service Charges                 | 100,050,956                               | 8.4%   | 128,767,927                                  | 9.6%   | 50,291,944                                 | 10.8%  | 57,886,592                                 | 10.3%  | 336,997,419                           | 9.5%   | 305,485,816   | 8.0%   | 10.3%                             |
| Fines and Forfeits                             | 13,054,014                                | 1.1%   | 13,132,124                                   | 1.0%   | 3,867,630                                  | 0.8%   | 5,122,359                                  | 0.9%   | 35,176,127                            | 1.0%   | 35,979,912    | 1.0%   | -2.2%                             |
| Interest Earnings                              | 29,918,468                                | 2.5%   | 69,577,710                                   | 5.2%   | 21,287,434                                 | 4.6%   | 22,934,489                                 | 4.1%   | 143,718,101                           | 4.0%   | 193,097,134   | 7.5%   | -25.6%                            |
| All Other Revenues                             | 59,331,322                                | 5.0%   | 88,340,184                                   | 6.6%   | 34,409,872                                 | 7.4%   | 44,815,696                                 | 7.9%   | 226,897,074                           | 6.4%   | 221,023,990   | 7.4%   | 2.7%                              |
| Total Revenues                                 | 1,184,280,964                             | 100.0% | 1,347,323,333                                | 100.0% | 465,647,023                                | 100.0% | 564,698,671                                | 100.0% | 3,561,949,991                         | 100.0% | 3,433,265,890 | 100.0% | 3.7%                              |
| PERCENT OF TOTAL REVENUES                      | 33.2%                                     |        | 37.8%                                        |        | 13.1%                                      |        | 15.9%                                      |        | 100.0%                                |        | 100.0%        |        |                                   |
| Other Financing Sources                        |                                           |        |                                              |        |                                            |        |                                            |        |                                       |        |               |        |                                   |
| Borrowing                                      |                                           |        |                                              |        |                                            |        |                                            |        |                                       |        |               |        |                                   |
| Bonded Indebtedness                            | 308,731,656                               |        | 209,579,027                                  |        | 115,675,637                                |        | 168,428,876                                |        | 802,415,196                           |        | 543,258,146   |        |                                   |
| Other Long-term Indebtedness                   | 27,404,689                                |        | 15,618,467                                   |        | 6,906,630                                  |        | 12,069,221                                 |        | 61,999,007                            |        | 90,072,746    |        |                                   |
| Short-term Indebtedness                        | ---                                       |        | ---                                          |        | ---                                        |        | ---                                        |        | ---                                   |        | ---           |        |                                   |
| Total Borrowing                                | 336,136,345                               |        | 225,197,494                                  |        | 122,582,267                                |        | 180,498,097                                |        | 864,414,203                           |        | 633,330,892   |        |                                   |
| Other Financing Sources                        | 14,339,325                                |        | 14,421,810                                   |        | 3,124,644                                  |        | 13,786,910                                 |        | 45,672,689                            |        | 40,968,963    |        |                                   |
| Transfers from Enterprise Funds                | 29,794,955                                |        | 45,555,435                                   |        | 25,028,893                                 |        | 24,197,416                                 |        | 124,576,699                           |        | 113,387,741   |        |                                   |
| Transfers from Governmental Funds              | 197,324,493                               |        | 257,934,087                                  |        | 79,661,725                                 |        | 86,331,685                                 |        | 621,251,990                           |        | 662,161,217   |        |                                   |
| Total Revenues & Other Financing Sources       | 1,761,876,082                             |        | 1,890,432,159                                |        | 696,044,552                                |        | 869,512,779                                |        | 5,217,865,572                         |        | 4,883,114,703 |        |                                   |

\* Market Value Credit program replaced HACA/MHHC in 2002.



**TABLE 7**  
**SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION**  
**GOVERNMENTAL FUNDS BY POPULATION GROUP**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| EXPENDITURES                                         | POPULATION<br>OVER 100,000<br>FIRST CLASS |               | POPULATION<br>20,000-100,000<br>SECOND CLASS |               | POPULATION<br>10,000-20,000<br>THIRD CLASS |               | POPULATION<br>2,500-10,000<br>FOURTH CLASS |               | TOTAL CITIES<br>OVER 2,500 POPULATION |               |                      |               | PERCENT<br>INCREASE<br>(DECREASE) |
|------------------------------------------------------|-------------------------------------------|---------------|----------------------------------------------|---------------|--------------------------------------------|---------------|--------------------------------------------|---------------|---------------------------------------|---------------|----------------------|---------------|-----------------------------------|
|                                                      | AMOUNT                                    | %             | AMOUNT                                       | %             | AMOUNT                                     | %             | AMOUNT                                     | %             | 2002                                  | %             | 2001                 | %             |                                   |
| General Government - Current Expenditures            | 112,528,027                               | 8.6%          | 125,806,472                                  | 8.1%          | 48,713,825                                 | 8.8%          | 63,854,067                                 | 9.0%          | 350,902,391                           | 8.5%          | 336,583,674          | 8.5%          | 4.3%                              |
| - Capital Outlay                                     | 5,489,568                                 | 0.4%          | 20,466,063                                   | 1.3%          | 5,221,963                                  | 0.9%          | 14,035,736                                 | 2.0%          | 45,213,330                            | 1.1%          | 58,802,662           | 1.3%          | -23.1%                            |
| Public Safety                                        |                                           |               |                                              |               |                                            |               |                                            |               |                                       |               |                      |               |                                   |
| Police and Ambulance - Current Expenditures          | 181,525,570                               | 13.8%         | 205,517,063                                  | 13.3%         | 72,952,599                                 | 13.1%         | 75,086,149                                 | 10.6%         | 535,081,381                           | 13.0%         | 505,256,967          | 12.8%         | 5.9%                              |
| - Capital Outlay                                     | 3,348,995                                 | 0.3%          | 15,278,720                                   | 1.0%          | 11,944,770                                 | 2.1%          | 4,904,781                                  | 0.7%          | 35,477,266                            | 0.9%          | 21,487,878           | 0.5%          | 65.1%                             |
| Fire - Current Expenditures                          | 92,181,512                                | 7.0%          | 66,750,546                                   | 4.3%          | 22,239,785                                 | 4.0%          | 21,637,663                                 | 3.0%          | 202,809,506                           | 4.9%          | 191,737,173          | 4.9%          | 5.8%                              |
| - Capital Outlay                                     | 2,950,566                                 | 0.2%          | 11,500,887                                   | 0.7%          | 3,645,603                                  | 0.7%          | 15,096,831                                 | 2.1%          | 33,193,887                            | 0.8%          | 23,072,650           | 0.5%          | 43.9%                             |
| Other Public Safety - Current Expenditures           | 27,608,125                                | 2.1%          | 26,478,548                                   | 1.7%          | 6,786,551                                  | 1.2%          | 14,766,738                                 | 2.1%          | 75,639,962                            | 1.8%          | 67,274,679           | 1.7%          | 12.4%                             |
| - Capital Outlay                                     | 164,942                                   | 0.0%          | 1,409,839                                    | 0.1%          | 374,220                                    | 0.1%          | 2,053,675                                  | 0.3%          | 4,002,676                             | 0.1%          | 11,446,127           | 0.4%          | -65.0%                            |
| Streets and Highways - Maintenance                   | 66,567,291                                | 5.1%          | 106,982,592                                  | 6.9%          | 41,807,692                                 | 7.5%          | 49,382,030                                 | 6.9%          | 264,739,605                           | 6.4%          | 264,371,612          | 6.5%          | 0.1%                              |
| - Lighting                                           | 5,993,008                                 | 0.5%          | 8,707,316                                    | 0.6%          | 2,972,073                                  | 0.5%          | 4,459,745                                  | 0.6%          | 22,132,142                            | 0.5%          | 26,760,826           | 0.6%          | -17.3%                            |
| - Construction                                       | 63,208,790                                | 4.8%          | 271,689,361                                  | 17.5%         | 90,899,910                                 | 16.3%         | 96,490,807                                 | 13.6%         | 522,288,868                           | 12.6%         | 480,967,206          | 11.2%         | 8.6%                              |
| - Other Capital Outlay                               | 11,212,985                                | 0.9%          | 9,573,525                                    | 0.6%          | 11,360,385                                 | 2.0%          | 12,835,133                                 | 1.8%          | 44,982,028                            | 1.1%          | 38,217,531           | 1.0%          | 17.7%                             |
| Sanitation - Refuse Collection & Disposal            | ---                                       | ---           | 2,617,207                                    | 0.2%          | 867,073                                    | 0.2%          | 1,085,959                                  | 0.2%          | 4,570,239                             | 0.1%          | 5,206,473            | 0.1%          | -12.2%                            |
| - Other Sanitation                                   | 3,240,246                                 | 0.2%          | 2,776,920                                    | 0.2%          | 725,689                                    | 0.1%          | 2,450,333                                  | 0.3%          | 9,193,188                             | 0.2%          | 8,587,930            | 0.4%          | 7.0%                              |
| - Capital Outlay                                     | ---                                       | ---           | 14,174                                       | 0.0%          | 874,409                                    | 0.2%          | 187,120                                    | 0.0%          | 1,075,703                             | 0.0%          | 1,223,009            | 0.0%          | -12.0%                            |
| Health - Current Expenditures                        | 28,156,552                                | 2.1%          | 6,846,316                                    | 0.4%          | 15,000                                     | 0.0%          | 159,934                                    | 0.0%          | 35,177,802                            | 0.9%          | 33,198,341           | 0.9%          | 6.0%                              |
| - Capital Outlay                                     | 9,000                                     | 0.0%          | 28,241                                       | 0.0%          | ---                                        | ---           | 71,599                                     | 0.0%          | 108,840                               | 0.0%          | 131,795              | 0.0%          | -17.4%                            |
| Culture and Recreation                               |                                           |               |                                              |               |                                            |               |                                            |               |                                       |               |                      |               |                                   |
| Libraries - Current Expenditures                     | 40,584,148                                | 3.1%          | 8,638,687                                    | 0.6%          | 7,793,583                                  | 1.4%          | 8,157,410                                  | 1.1%          | 65,173,828                            | 1.6%          | 61,172,956           | 1.5%          | 6.5%                              |
| - Capital Outlay                                     | 12,611,453                                | 1.0%          | 1,041,271                                    | 0.1%          | 497,555                                    | 0.1%          | 6,578,704                                  | 0.9%          | 20,728,983                            | 0.5%          | 11,164,412           | 0.3%          | 85.7%                             |
| Parks and Recreation - Current Expenditures          | 102,460,906                               | 7.8%          | 113,341,586                                  | 7.3%          | 39,334,140                                 | 7.1%          | 33,193,163                                 | 4.7%          | 288,329,795                           | 7.0%          | 255,173,084          | 6.4%          | 13.0%                             |
| - Capital Outlay                                     | 36,025,428                                | 2.7%          | 53,003,801                                   | 3.4%          | 22,534,503                                 | 4.1%          | 20,746,664                                 | 2.9%          | 132,310,396                           | 3.2%          | 138,207,517          | 5.9%          | -4.3%                             |
| Housing/Economic Development - Current Expend.       | 159,487,506                               | 12.1%         | 64,861,566                                   | 4.2%          | 18,889,556                                 | 3.4%          | 28,209,893                                 | 4.0%          | 271,448,521                           | 6.6%          | 193,122,340          | 5.0%          | 40.6%                             |
| - Capital Outlay                                     | 21,376,915                                | 1.6%          | 62,646,640                                   | 4.0%          | 14,078,220                                 | 2.5%          | 46,993,071                                 | 6.6%          | 145,094,846                           | 3.5%          | 271,121,011          | 5.9%          | -46.5%                            |
| Conservation - Current Expenditures                  | ---                                       | ---           | 1,596,110                                    | 0.1%          | 158,026                                    | 0.0%          | 274,574                                    | 0.0%          | 2,028,710                             | 0.0%          | 2,237,912            | 0.1%          | -9.3%                             |
| - Capital Outlay                                     | ---                                       | ---           | 544,222                                      | 0.0%          | 23,971                                     | 0.0%          | 207,226                                    | 0.0%          | 775,419                               | 0.0%          | 843,750              | 0.0%          | -8.1%                             |
| Airport - Current Expenditures                       | ---                                       | ---           | 3,920,311                                    | 0.3%          | 1,329,444                                  | 0.2%          | 2,342,924                                  | 0.3%          | 7,592,679                             | 0.2%          | 7,157,958            | 0.2%          | 6.1%                              |
| - Capital Outlay                                     | ---                                       | ---           | 5,266,295                                    | 0.3%          | 7,287,696                                  | 1.3%          | 5,055,892                                  | 0.7%          | 17,609,883                            | 0.4%          | 29,473,587           | 0.6%          | -40.3%                            |
| Transit - Current Expenditures                       | 4,800                                     | 0.0%          | 10,155,078                                   | 0.7%          | 2,133,210                                  | 0.4%          | 1,249,516                                  | 0.2%          | 13,542,604                            | 0.3%          | 14,724,015           | 0.4%          | -8.0%                             |
| - Capital Outlay                                     | ---                                       | ---           | 1,417,360                                    | 0.1%          | 665,224                                    | 0.1%          | 185,315                                    | 0.0%          | 2,267,899                             | 0.1%          | 2,266,182            | 0.2%          | 0.1%                              |
| Unallocated Insurance                                | 3,943,265                                 | 0.3%          | 3,633,711                                    | 0.2%          | 2,193,386                                  | 0.4%          | 2,371,596                                  | 0.3%          | 12,141,958                            | 0.3%          | 10,082,194           | 0.3%          | 20.4%                             |
| All Other Unallocated - Current Expenditures         | 12,252,450                                | 0.9%          | 9,779,795                                    | 0.6%          | 4,774,980                                  | 0.9%          | 9,249,494                                  | 1.3%          | 36,056,719                            | 0.9%          | 38,224,000           | 1.2%          | -5.7%                             |
| - Capital Outlay                                     | 31,275,239                                | 2.4%          | 5,397,075                                    | 0.3%          | 3,454,847                                  | 0.6%          | 5,360,492                                  | 0.8%          | 45,487,653                            | 1.1%          | 124,002,013          | 2.4%          | -63.3%                            |
| Capital Outlay for Enterprise Funds                  | 1,000                                     | 0.0%          | 63,333,774                                   | 4.1%          | 6,038,288                                  | 1.1%          | 36,405,686                                 | 5.1%          | 105,778,748                           | 2.6%          | 135,512,964          | 2.4%          | -21.9%                            |
| Debt Service - Principal Payments                    | 213,787,524                               | 16.3%         | 185,094,792                                  | 11.9%         | 73,911,875                                 | 13.3%         | 86,762,425                                 | 12.2%         | 559,556,616                           | 13.5%         | 492,350,285          | 10.3%         | 13.7%                             |
| - Interest and Fiscal Charges                        | 75,429,561                                | 5.7%          | 73,310,093                                   | 4.7%          | 29,655,520                                 | 5.3%          | 39,791,394                                 | 5.6%          | 218,186,568                           | 5.3%          | 219,790,347          | 5.7%          | -0.7%                             |
| <i>Total Current Expenditures</i>                    | 836,533,406                               | 63.7%         | 768,409,824                                  | 49.6%         | 273,686,612                                | 49.2%         | 317,931,188                                | 44.7%         | 2,196,561,030                         | 53.2%         | 2,020,872,134        | 51.5%         | 8.7%                              |
| <i>Total Capital Outlay</i>                          | 187,674,881                               | 14.3%         | 522,611,248                                  | 33.7%         | 178,901,564                                | 32.2%         | 267,208,732                                | 37.5%         | 1,156,396,425                         | 28.0%         | 1,347,940,294        | 32.5%         | -14.2%                            |
| <i>Total Debt Service</i>                            | 289,217,085                               | 22.0%         | 258,404,885                                  | 16.7%         | 103,567,395                                | 18.6%         | 126,553,819                                | 17.8%         | 777,743,184                           | 18.8%         | 712,140,632          | 16.0%         | 9.2%                              |
| <b>Total Expenditures</b>                            | <b>1,313,425,372</b>                      | <b>100.0%</b> | <b>1,549,425,957</b>                         | <b>100.0%</b> | <b>556,155,571</b>                         | <b>100.0%</b> | <b>711,693,739</b>                         | <b>100.0%</b> | <b>4,130,700,639</b>                  | <b>100.0%</b> | <b>4,080,953,060</b> | <b>100.0%</b> | <b>1.2%</b>                       |
| PERCENT OF TOTAL EXPENDITURES                        | 31.8%                                     |               | 37.5%                                        |               | 13.5%                                      |               | 17.4%                                      |               | 100.0%                                |               | 100.0%               |               |                                   |
| <b>Other Financing Uses</b>                          |                                           |               |                                              |               |                                            |               |                                            |               |                                       |               |                      |               |                                   |
| Debt Redemption - Refunded Bonds                     | 160,268,463                               |               | 10,923,630                                   |               | 7,406,402                                  |               | 12,572,816                                 |               | 191,171,311                           |               | 62,823,947           |               |                                   |
| Other Financing Uses                                 | 25,264,000                                |               | 5,572,249                                    |               | 539,428                                    |               | 2,862,930                                  |               | 34,238,607                            |               | 60,368,294           |               |                                   |
| Transfers to Enterprise Funds                        | 37,185,618                                |               | 27,109,823                                   |               | 3,988,486                                  |               | 5,780,230                                  |               | 74,064,157                            |               | 67,861,121           |               |                                   |
| Transfers to Governmental Funds                      | 197,324,493                               |               | 257,934,087                                  |               | 79,661,725                                 |               | 86,331,685                                 |               | 621,251,990                           |               | 662,161,217          |               |                                   |
| <b>Total Expenditures &amp; Other Financing Uses</b> | <b>1,733,467,946</b>                      |               | <b>1,850,965,746</b>                         |               | <b>647,751,612</b>                         |               | <b>819,241,400</b>                         |               | <b>5,051,426,704</b>                  |               | <b>4,934,167,639</b> |               |                                   |
| <b>Unreserved Fund Balance</b>                       |                                           |               |                                              |               |                                            |               |                                            |               |                                       |               |                      |               |                                   |
| General Fund Unreserved Fund Balance                 | 87,106,258                                |               | 304,083,681                                  |               | 133,453,237                                |               | 157,949,110                                |               | 682,592,286                           |               | 638,811,623          |               |                                   |
| Special Revenue Fund Unreserved Fund Balance         | 174,596,202                               |               | 116,259,544                                  |               | 63,722,676                                 |               | 94,024,376                                 |               | 448,602,798                           |               | 448,720,871          |               |                                   |
| <b>Total</b>                                         | <b>261,702,460</b>                        |               | <b>420,343,225</b>                           |               | <b>197,175,913</b>                         |               | <b>251,973,486</b>                         |               | <b>1,131,195,084</b>                  |               | <b>1,087,532,494</b> |               |                                   |
| <i>As a percent of total current expenditures</i>    | 31.3%                                     |               | 54.7%                                        |               | 72.0%                                      |               | 79.3%                                      |               | 51.5%                                 |               | 53.8%                |               |                                   |

**Table 8**  
**Governmental Funds Revenues and Expenditures - Five Year Change**  
**Cities Under 2,500 in Population**  
**For the Years Ended December 31, 1998 Through 2002**

| GOVERNMENTAL FUNDS                             | 1998               |               | 1999               |               | 2000               |               | 2001               |               | 2002               |               | 5-Year<br>Change |
|------------------------------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|------------------|
|                                                | Amount             | %             | Amount             | %             | Amount             | %             | Amount             | %             | Amount             | %             |                  |
| <b>REVENUES</b>                                |                    |               |                    |               |                    |               |                    |               |                    |               |                  |
| Taxes                                          | 91,116,506         | 26.4%         | 95,717,911         | 26.9%         | 107,868,746        | 28.3%         | 88,283,736         | 26.5%         | 88,314,539         | 25.5%         | -3.1%            |
| Special Assessments                            | 17,998,339         | 5.2%          | 19,115,114         | 5.4%          | 20,646,819         | 5.4%          | 16,829,443         | 5.1%          | 19,894,535         | 5.7%          | 10.5%            |
| Licenses and Permits                           | 6,219,715          | 1.8%          | 6,655,139          | 1.9%          | 8,520,882          | 2.2%          | 6,373,720          | 1.9%          | 7,227,241          | 2.1%          | 16.2%            |
| Intergovernmental Revenues                     |                    |               |                    |               |                    |               |                    |               |                    |               |                  |
| Federal Grants                                 | 19,693,900         | 5.7%          | 21,489,311         | 6.0%          | 21,037,057         | 5.5%          | 15,337,269         | 4.6%          | 12,231,793         | 3.5%          | -37.9%           |
| State Grants                                   | 110,152,652        | 32.0%         | 114,733,979        | 32.3%         | 117,207,910        | 30.7%         | 112,497,919        | 33.8%         | 128,731,501        | 37.1%         | 16.9%            |
| County Grants                                  | 4,297,404          | 1.2%          | 2,674,312          | 0.8%          | 3,194,232          | 0.8%          | 2,841,773          | 0.9%          | 2,199,907          | 0.6%          | -48.8%           |
| Local Units Grants                             | 3,507,649          | 1.0%          | 5,754,194          | 1.6%          | 2,986,979          | 0.8%          | 2,386,819          | 0.7%          | 2,529,561          | 0.7%          | -27.9%           |
| <b>Total Intergovernmental Revenues</b>        | <b>137,651,605</b> | <b>39.9%</b>  | <b>144,651,796</b> | <b>40.7%</b>  | <b>144,426,178</b> | <b>37.8%</b>  | <b>133,063,780</b> | <b>39.9%</b>  | <b>145,692,762</b> | <b>42.0%</b>  | <b>5.8%</b>      |
| Charges for Services                           | 28,742,355         | 8.3%          | 30,478,409         | 8.6%          | 34,604,981         | 9.1%          | 29,669,939         | 8.9%          | 31,464,337         | 9.1%          | 9.5%             |
| Fines and Forfeits                             | 2,019,558          | 0.6%          | 2,254,849          | 0.6%          | 2,313,461          | 0.6%          | 2,007,397          | 0.6%          | 2,042,449          | 0.6%          | 1.1%             |
| Interest Earnings                              | 15,758,360         | 4.6%          | 15,216,689         | 4.3%          | 19,406,625         | 5.1%          | 14,514,451         | 4.4%          | 10,431,065         | 3.0%          | -33.8%           |
| All Other Revenues                             | 45,173,867         | 13.1%         | 41,167,482         | 11.6%         | 43,793,793         | 11.5%         | 42,397,152         | 12.7%         | 41,622,661         | 12.0%         | -7.9%            |
| <b>Total Revenues</b>                          | <b>344,680,305</b> | <b>100.0%</b> | <b>355,257,389</b> | <b>100.0%</b> | <b>381,581,485</b> | <b>100.0%</b> | <b>333,139,618</b> | <b>100.0%</b> | <b>346,689,589</b> | <b>100.0%</b> | <b>0.6%</b>      |
| <b>OTHER FINANCING SOURCES:</b>                |                    |               |                    |               |                    |               |                    |               |                    |               |                  |
| Borrowing                                      | 97,757,058         |               | 96,428,773         |               | 85,254,363         |               | 73,154,132         |               | 90,002,887         |               |                  |
| Transfers from Enterprise Funds                | 17,263,656         |               | 18,796,902         |               | 23,020,756         |               | 18,774,202         |               | 17,737,491         |               |                  |
| <b>Total Revenues and Other Sources</b>        | <b>459,701,019</b> |               | <b>470,483,064</b> |               | <b>489,856,604</b> |               | <b>425,067,952</b> |               | <b>454,429,967</b> |               |                  |
| <b>EXPENDITURES (INCLUDING CAPITAL OUTLAY)</b> |                    |               |                    |               |                    |               |                    |               |                    |               |                  |
| General Government                             | 58,219,432         | 13.7%         | 59,668,061         | 13.3%         | 64,736,337         | 14.4%         | 58,545,896         | 15.2%         | 61,932,182         | 14.8%         | 6.4%             |
| Public Safety                                  | 72,356,326         | 17.0%         | 78,373,141         | 17.5%         | 82,997,185         | 18.4%         | 75,573,037         | 19.6%         | 80,691,932         | 19.3%         | 11.5%            |
| Streets and Highways                           | 83,274,058         | 19.6%         | 95,055,460         | 21.3%         | 96,286,822         | 21.4%         | 84,007,234         | 21.7%         | 89,293,259         | 21.4%         | 7.2%             |
| Sanitation                                     | 4,803,714          | 1.1%          | 4,935,805          | 1.1%          | 4,401,928          | 1.0%          | 4,427,746          | 1.1%          | 4,436,807          | 1.1%          | -7.6%            |
| Health                                         | 1,099,102          | 0.3%          | 373,551            | 0.1%          | 222,449            | 0.0%          | 215,142            | 0.1%          | 2,209,080          | 0.5%          | 101.0%           |
| Libraries                                      | 5,374,879          | 1.3%          | 5,322,360          | 1.2%          | 5,505,328          | 1.2%          | 6,034,947          | 1.6%          | 6,865,389          | 1.6%          | 27.7%            |
| Parks and Recreation                           | 23,917,106         | 5.6%          | 29,148,317         | 6.5%          | 28,229,738         | 6.3%          | 24,252,853         | 6.3%          | 25,031,105         | 6.0%          | 4.7%             |
| Housing and Economic Development               | 38,039,247         | 9.0%          | 45,492,279         | 10.2%         | 43,078,711         | 9.6%          | 42,311,773         | 11.0%         | 38,080,049         | 9.1%          | 0.1%             |
| Airports                                       | 3,368,911          | 0.8%          | 2,307,158          | 0.5%          | 1,468,940          | 0.3%          | 3,806,006          | 1.0%          | 3,639,689          | 0.9%          | 8.0%             |
| All Other Expenditures                         | 16,455,269         | 3.9%          | 13,659,952         | 3.1%          | 15,873,288         | 3.5%          | 11,326,789         | 2.9%          | 11,251,993         | 2.7%          | -31.6%           |
| Capital Outlay for Enterprise Funds            | 33,689,902         | 7.9%          | 29,645,611         | 6.6%          | 31,218,325         | 6.9%          | 15,905,569         | 4.1%          | 19,059,885         | 4.6%          | -43.4%           |
| Debt Service                                   | 84,411,428         | 19.9%         | 82,983,509         | 18.6%         | 76,005,433         | 16.9%         | 59,958,855         | 15.5%         | 74,681,582         | 17.9%         | -11.5%           |
| <b>Total Expenditures</b>                      | <b>425,009,374</b> | <b>100.0%</b> | <b>446,965,204</b> | <b>100.0%</b> | <b>450,024,484</b> | <b>100.0%</b> | <b>386,365,847</b> | <b>100.0%</b> | <b>417,172,952</b> | <b>100.0%</b> | <b>-1.8%</b>     |
| <b>OTHER FINANCING USES:</b>                   |                    |               |                    |               |                    |               |                    |               |                    |               |                  |
| Transfers to Enterprise Funds                  | 4,384,429          |               | 6,969,450          |               | 5,703,913          |               | 5,995,869          |               | 8,136,968          |               |                  |
| <b>Total Expenditures and Other Uses</b>       | <b>429,393,803</b> |               | <b>453,934,654</b> |               | <b>455,728,397</b> |               | <b>392,361,716</b> |               | <b>425,309,920</b> |               |                  |

**Table 9**  
**Summary of Governmental Funds Revenues by Population Type**  
**Cities Under 2,500 in Population**  
**For the Year Ended December 31, 2002**

|                                                   | Population<br>2,000 - 2,500 |               | Population<br>1,500 - 2,000 |               | Population<br>1,000 - 1,500 |               | Population<br>500 - 1,000 |               | Population<br>Under 500 |               | Total Cities       |               |                    |               | Percent<br>Increase<br>(Decrease) |
|---------------------------------------------------|-----------------------------|---------------|-----------------------------|---------------|-----------------------------|---------------|---------------------------|---------------|-------------------------|---------------|--------------------|---------------|--------------------|---------------|-----------------------------------|
|                                                   | Type 1                      |               | Type 2                      |               | Type 3                      |               | Type 4                    |               | Type 5                  |               | 2002               |               | 2001               |               |                                   |
| Population - 2002 Estimate                        | 60,059                      |               | 68,983                      |               | 71,704                      |               | 112,903                   |               | 83,687                  |               | 397,336            |               | 393,927            |               | 0.9%                              |
| Revenues                                          | Amount                      | %             | Amount                      | %             | Amount                      | %             | Amount                    | %             | Amount                  | %             | Amount             | %             | Amount             | %             |                                   |
| Property Taxes                                    | 13,183,545                  | 23.8%         | 13,025,084                  | 19.0%         | 15,178,106                  | 22.5%         | 23,725,337                | 25.5%         | 14,074,656              | 22.6%         | 79,186,728         | 22.8%         | 76,642,207         | 24.6%         | 3.3%                              |
| Tax Increment Taxes                               | 1,800,378                   | 3.3%          | 2,196,946                   | 3.2%          | 1,658,363                   | 2.5%          | 1,587,567                 | 1.7%          | 704,825                 | 1.1%          | 7,948,079          | 2.3%          | 10,527,332         | 3.5%          | -24.5%                            |
| Franchise Taxes                                   | 314,353                     | 0.6%          | 211,926                     | 0.3%          | 139,955                     | 0.2%          | 146,805                   | 0.2%          | 31,719                  | 0.1%          | 844,758            | 0.2%          | 759,684            | 0.2%          | 11.2%                             |
| Local Sales & Hotel/Motel Taxes                   | 6,511                       | 0.0%          | 56,808                      | 0.1%          | 166,538                     | 0.2%          | 55,524                    | 0.1%          | 18,621                  | 0.0%          | 304,002            | 0.1%          | 263,810            | 0.1%          | 15.2%                             |
| Gravel & Gambling Taxes                           | 2,291                       | 0.0%          | 8,125                       | 0.0%          | 233                         | 0.0%          | 10,721                    | 0.0%          | 9,602                   | 0.0%          | 30,972             | 0.0%          | 90,703             | 0.0%          | -65.9%                            |
| Special Assessments                               | 5,426,634                   | 9.8%          | 3,363,228                   | 4.9%          | 4,111,305                   | 6.1%          | 4,556,386                 | 4.9%          | 2,436,982               | 3.9%          | 19,894,535         | 5.7%          | 16,829,443         | 5.4%          | 18.2%                             |
| Licenses and Permits                              | 1,019,472                   | 1.8%          | 1,003,329                   | 1.5%          | 1,716,851                   | 2.5%          | 1,924,028                 | 2.1%          | 1,563,561               | 2.5%          | 7,227,241          | 2.1%          | 6,373,720          | 2.2%          | 13.4%                             |
| Intergovernmental Revenues                        |                             |               |                             |               |                             |               |                           |               |                         |               |                    |               |                    |               |                                   |
| Federal - Comm. Dev. Block Grants                 | 288,323                     | 0.5%          | 541,832                     | 0.8%          | 1,482,248                   | 2.2%          | 1,179,064                 | 1.3%          | 1,163,681               | 1.9%          | 4,655,148          | 1.3%          | 7,322,400          | 2.8%          | -36.4%                            |
| - Other                                           | 264,035                     | 0.5%          | 2,515,126                   | 3.7%          | 295,391                     | 0.4%          | 1,297,160                 | 1.4%          | 3,204,933               | 5.1%          | 7,576,645          | 2.2%          | 8,014,869          | 2.8%          | -5.5%                             |
| State - Local Government Aid                      | 13,935,568                  | 25.2%         | 17,140,007                  | 25.0%         | 16,368,749                  | 24.3%         | 24,578,701                | 26.4%         | 14,020,508              | 22.5%         | 86,043,533         | 24.8%         | 63,063,866         | 17.1%         | 36.4%                             |
| - HACA                                            | ---                         | ---           | ---                         | ---           | ---                         | ---           | ---                       | ---           | ---                     | ---           | ---                | ---           | 22,530,188         | 6.7%          | ---                               |
| -Market Value Credit *                            | 1,599,429                   | 2.9%          | 1,816,633                   | 2.6%          | 2,045,514                   | 3.0%          | 3,141,915                 | 3.4%          | 2,018,847               | 3.2%          | 10,622,338         | 3.1%          | ---                | ---           | ---                               |
| - Taconite Aids                                   | 1,531,432                   | 2.8%          | 2,051,607                   | 3.0%          | 602,422                     | 0.9%          | 824,509                   | 0.9%          | 337,289                 | 0.5%          | 5,347,259          | 1.5%          | 4,690,456          | 1.2%          | 14.0%                             |
| - Highways                                        | ---                         | ---           | 4,086,128                   | 6.0%          | 4,525,081                   | 6.7%          | 1,625,310                 | 1.7%          | 167,113                 | 0.3%          | 10,403,632         | 3.0%          | 1,726,516          | 0.8%          | 502.6%                            |
| - Other                                           | 1,619,763                   | 2.9%          | 4,796,622                   | 7.0%          | 2,749,666                   | 4.1%          | 3,426,322                 | 3.7%          | 3,722,366               | 6.0%          | 16,314,739         | 4.7%          | 20,486,893         | 5.0%          | -20.4%                            |
| County - Highways                                 | 71,713                      | 0.1%          | 217,163                     | 0.3%          | 208,487                     | 0.3%          | 280,094                   | 0.3%          | 91,519                  | 0.1%          | 868,976            | 0.3%          | 1,405,436          | 0.4%          | -38.2%                            |
| - Other                                           | 348,756                     | 0.6%          | 256,034                     | 0.4%          | 226,375                     | 0.3%          | 244,200                   | 0.3%          | 255,566                 | 0.4%          | 1,330,931          | 0.4%          | 1,436,337          | 0.4%          | -7.3%                             |
| Local - IRRRB                                     | 513,000                     | 0.9%          | 536,681                     | 0.8%          | 253,842                     | 0.4%          | 10,211                    | 0.0%          | 119,187                 | 0.2%          | 1,432,921          | 0.4%          | 1,723,135          | 0.5%          | -16.8%                            |
| - Other                                           | 398,070                     | 0.7%          | 109,313                     | 0.2%          | 340,630                     | 0.5%          | 173,557                   | 0.2%          | 75,070                  | 0.1%          | 1,096,640          | 0.3%          | 663,684            | 0.3%          | 65.2%                             |
| Total Intergovernmental Revenues                  | 20,570,089                  | 37.2%         | 34,067,146                  | 49.6%         | 29,098,405                  | 43.1%         | 36,781,043                | 39.6%         | 25,176,079              | 40.4%         | 145,692,762        | 42.0%         | 133,063,780        | 37.8%         | 9.5%                              |
| Charges for Services                              |                             |               |                             |               |                             |               |                           |               |                         |               |                    |               |                    |               |                                   |
| General Government                                | 467,306                     | 0.8%          | 164,313                     | 0.2%          | 296,437                     | 0.4%          | 192,828                   | 0.2%          | 202,904                 | 0.3%          | 1,323,788          | 0.4%          | 1,419,237          | 0.5%          | -6.7%                             |
| Public Safety                                     | 1,225,092                   | 2.2%          | 2,250,644                   | 3.3%          | 2,829,486                   | 4.2%          | 4,914,533                 | 5.3%          | 3,886,313               | 6.2%          | 15,106,068         | 4.4%          | 14,712,394         | 4.1%          | 2.7%                              |
| Streets and Highways                              | 132,498                     | 0.2%          | 110,129                     | 0.2%          | 81,589                      | 0.1%          | 136,077                   | 0.1%          | 76,039                  | 0.1%          | 536,332            | 0.2%          | 613,178            | 0.1%          | -12.5%                            |
| Sanitation                                        | 249,536                     | 0.5%          | 807,608                     | 1.2%          | 653,274                     | 1.0%          | 908,561                   | 1.0%          | 816,073                 | 1.3%          | 3,435,052          | 1.0%          | 3,490,757          | 0.9%          | -1.6%                             |
| Libraries                                         | 9,568                       | 0.0%          | 70,808                      | 0.1%          | 31,568                      | 0.0%          | 107,783                   | 0.1%          | 27,732                  | 0.0%          | 247,459            | 0.1%          | 265,747            | 0.0%          | -6.9%                             |
| Parks and Recreation                              | 1,259,892                   | 2.3%          | 1,377,965                   | 2.0%          | 1,320,261                   | 2.0%          | 1,342,966                 | 1.4%          | 1,026,823               | 1.6%          | 6,327,907          | 1.8%          | 5,745,207          | 1.7%          | 10.1%                             |
| Airports                                          | 51,923                      | 0.1%          | 214,123                     | 0.3%          | 28,275                      | 0.0%          | 51,461                    | 0.1%          | 33,938                  | 0.1%          | 379,720            | 0.1%          | 395,692            | 0.1%          | -4.0%                             |
| Transit                                           | ---                         | ---           | 24,452                      | 0.0%          | ---                         | ---           | 13,661                    | 0.0%          | ---                     | ---           | 38,113             | 0.0%          | 34,438             | 0.0%          | 10.7%                             |
| Cemetery                                          | 81,628                      | 0.1%          | 59,120                      | 0.1%          | 25,963                      | 0.0%          | 83,620                    | 0.1%          | 62,904                  | 0.1%          | 313,235            | 0.1%          | 309,162            | 0.1%          | 1.3%                              |
| All Other                                         | 276,364                     | 0.5%          | 825,115                     | 1.2%          | 1,248,119                   | 1.8%          | 868,713                   | 0.9%          | 538,352                 | 0.9%          | 3,756,663          | 1.1%          | 2,684,127          | 1.4%          | 40.0%                             |
| Total Charges for Services                        | 3,753,807                   | 6.8%          | 5,904,277                   | 8.6%          | 6,514,972                   | 9.7%          | 8,620,203                 | 9.3%          | 6,671,078               | 10.7%         | 31,464,337         | 9.1%          | 29,669,939         | 9.1%          | 6.0%                              |
| Fines and Forfeits                                | 488,017                     | 0.9%          | 387,387                     | 0.6%          | 402,089                     | 0.6%          | 587,008                   | 0.6%          | 177,948                 | 0.3%          | 2,042,449          | 0.6%          | 2,007,397          | 0.6%          | 1.7%                              |
| Interest Earnings                                 | 2,428,031                   | 4.4%          | 2,072,469                   | 3.0%          | 1,712,582                   | 2.5%          | 2,434,994                 | 2.6%          | 1,782,989               | 2.9%          | 10,431,065         | 3.0%          | 14,514,451         | 5.1%          | -28.1%                            |
| All Other Revenues                                | 6,288,444                   | 11.4%         | 6,333,825                   | 9.2%          | 6,770,764                   | 10.0%         | 12,500,709                | 13.5%         | 9,728,919               | 15.6%         | 41,622,661         | 12.0%         | 42,397,152         | 11.5%         | -1.8%                             |
| <b>Total Revenues</b>                             | <b>55,281,572</b>           | <b>100.0%</b> | <b>68,630,550</b>           | <b>100.0%</b> | <b>67,470,163</b>           | <b>100.0%</b> | <b>92,930,325</b>         | <b>100.0%</b> | <b>62,376,979</b>       | <b>100.0%</b> | <b>346,689,589</b> | <b>100.0%</b> | <b>333,139,618</b> | <b>100.0%</b> | <b>4.1%</b>                       |
| Other Financing Sources                           |                             |               |                             |               |                             |               |                           |               |                         |               |                    |               |                    |               |                                   |
| Borrowing - Bonds Issued                          | 19,723,421                  |               | 12,310,909                  |               | 21,653,433                  |               | 18,542,110                |               | 7,871,722               |               | 80,101,595         |               | 63,403,255         |               |                                   |
| - Other Long-term Debt Issued                     | 701,276                     |               | 1,704,248                   |               | 1,084,008                   |               | 2,912,961                 |               | 2,829,538               |               | 9,232,031          |               | 9,072,088          |               |                                   |
| - Short-term Debt Issued                          | ---                         |               | ---                         |               | 218,025                     |               | 185,989                   |               | 265,247                 |               | 669,261            |               | 678,789            |               |                                   |
| Other Financing Sources                           | 212,958                     |               | 928,573                     |               | 588,604                     |               | 762,755                   |               | 500,036                 |               | 2,992,926          |               | 1,323,695          |               |                                   |
| Transfers from - Enterprise Funds                 | 3,404,672                   |               | 3,942,517                   |               | 3,972,234                   |               | 3,518,380                 |               | 2,899,688               |               | 17,737,491         |               | 18,774,202         |               |                                   |
| - Governmental Funds                              | 10,055,524                  |               | 9,219,372                   |               | 8,434,352                   |               | 7,405,334                 |               | 4,431,891               |               | 39,546,473         |               | 33,081,020         |               |                                   |
| <b>Total Revenues and Other Financing Sources</b> | <b>89,379,423</b>           |               | <b>96,736,169</b>           |               | <b>103,420,819</b>          |               | <b>126,257,854</b>        |               | <b>81,175,101</b>       |               | <b>496,969,366</b> |               | <b>459,472,667</b> |               |                                   |

\* Market Value Credit program replaced HACA/MMHC in 2002.

**Table 10**  
**Summary of Governmental Funds Expenditures by Population Type**  
**Cities Under 2,500 in Population**  
**For the Year Ended December 31, 2002**

| Expenditures                        |                                | Population<br>2,000 - 2,500 |        | Population<br>1,500 - 2,000 |        | Population<br>1,000 - 1,500 |        | Population<br>500 - 1,000 |        | Population<br>Under 500 |        | Total Cities |        |             |        | Percent<br>Increase |
|-------------------------------------|--------------------------------|-----------------------------|--------|-----------------------------|--------|-----------------------------|--------|---------------------------|--------|-------------------------|--------|--------------|--------|-------------|--------|---------------------|
|                                     |                                | Type 1                      |        | Type 2                      |        | Type 3                      |        | Type 4                    |        | Type 5                  |        | 2002         |        | 2001        |        | (Decrease)          |
|                                     |                                | Amount                      | %      | Amount                      | %      | Amount                      | %      | Amount                    | %      | Amount                  | %      | Amount       | %      | Amount      | %      |                     |
| General Government                  | - Current Expenditures         | 8,175,866                   | 10.7%  | 8,443,922                   | 10.8%  | 9,628,764                   | 11.1%  | 15,985,405                | 14.8%  | 13,228,633              | 19.4%  | 55,462,590   | 13.3%  | 52,791,580  | 13.7%  | 5.1%                |
|                                     | - Capital Outlay               | 2,151,160                   | 2.8%   | 687,277                     | 0.9%   | 761,544                     | 0.9%   | 1,640,545                 | 1.5%   | 1,229,066               | 1.8%   | 6,469,592    | 1.6%   | 5,754,316   | 1.5%   | 12.4%               |
| Public Safety                       |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Police                              | - Current Expenditures         | 6,798,883                   | 8.9%   | 8,007,129                   | 10.3%  | 6,826,531                   | 7.9%   | 10,090,293                | 9.3%   | 2,470,913               | 3.6%   | 34,193,749   | 8.2%   | 32,140,651  | 8.3%   | 6.4%                |
|                                     | - Capital Outlay               | 216,471                     | 0.3%   | 345,309                     | 0.4%   | 487,052                     | 0.6%   | 640,283                   | 0.6%   | 83,850                  | 0.1%   | 1,772,965    | 0.4%   | 1,540,339   | 0.4%   | 15.1%               |
| Ambulance                           | - Current Expenditures         | 528,609                     | 0.7%   | 723,767                     | 0.9%   | 885,000                     | 1.0%   | 1,455,377                 | 1.3%   | 622,359                 | 0.9%   | 4,215,112    | 1.0%   | 3,861,725   | 1.0%   | 9.2%                |
|                                     | - Capital Outlay               | 202,401                     | 0.3%   | 128,999                     | 0.2%   | 241,736                     | 0.3%   | 416,441                   | 0.4%   | 169,646                 | 0.2%   | 1,159,223    | 0.3%   | 1,431,375   | 0.4%   | -19.0%              |
| Fire                                | - Current Expenditures         | 2,368,948                   | 3.1%   | 2,597,570                   | 3.3%   | 3,031,290                   | 3.5%   | 6,144,281                 | 5.7%   | 6,245,592               | 9.2%   | 20,387,681   | 4.9%   | 19,023,876  | 4.9%   | 7.2%                |
|                                     | - Capital Outlay               | 1,734,679                   | 2.3%   | 2,212,827                   | 2.8%   | 1,797,188                   | 2.1%   | 4,219,494                 | 3.9%   | 4,010,435               | 5.9%   | 13,974,623   | 3.3%   | 11,392,079  | 2.9%   | 22.7%               |
| Other Protection                    | - Current Expenditures         | 739,334                     | 1.0%   | 664,390                     | 0.9%   | 873,660                     | 1.0%   | 1,009,193                 | 0.9%   | 448,037                 | 0.7%   | 3,734,614    | 0.9%   | 2,788,843   | 0.7%   | 33.9%               |
|                                     | - Capital Outlay               | 31,768                      | 0.0%   | 947,573                     | 1.2%   | 42,091                      | 0.0%   | 179,874                   | 0.2%   | 52,659                  | 0.1%   | 1,253,965    | 0.3%   | 3,394,149   | 0.9%   | -63.1%              |
| Streets and Highways                | - Maintenance                  | 5,264,285                   | 6.9%   | 6,796,917                   | 8.7%   | 7,851,138                   | 9.1%   | 11,298,847                | 10.5%  | 6,295,984               | 9.3%   | 37,507,171   | 9.0%   | 37,792,077  | 9.8%   | -0.8%               |
|                                     | - Street Lighting              | 476,083                     | 0.6%   | 706,777                     | 0.9%   | 761,842                     | 0.9%   | 1,501,925                 | 1.4%   | 1,426,054               | 2.1%   | 4,872,681    | 1.2%   | 5,016,595   | 1.3%   | -2.9%               |
|                                     | - Construction                 | 8,793,715                   | 11.5%  | 7,083,551                   | 9.1%   | 11,258,535                  | 13.0%  | 10,120,406                | 9.4%   | 2,836,693               | 4.2%   | 40,092,900   | 9.6%   | 33,815,335  | 8.8%   | 18.6%               |
|                                     | - Other Capital Outlay         | 865,442                     | 1.1%   | 1,346,429                   | 1.7%   | 1,522,416                   | 1.8%   | 1,999,532                 | 1.9%   | 1,086,688               | 1.6%   | 6,820,507    | 1.6%   | 7,383,227   | 1.9%   | -7.6%               |
| Sanitation                          | - Current Expenditures         | 376,707                     | 0.5%   | 921,094                     | 1.2%   | 810,876                     | 0.9%   | 1,063,127                 | 1.0%   | 1,234,197               | 1.8%   | 4,406,001    | 1.1%   | 4,366,386   | 1.1%   | 0.9%                |
|                                     | - Capital Outlay               | ---                         | ---    | 8,218                       | 0.0%   | ---                         | ---    | 6,051                     | 0.0%   | 16,537                  | 0.0%   | 30,806       | 0.0%   | 61,360      | 0.0%   | -49.8%              |
| Health                              | - Current Expenditures         | 6,522                       | 0.0%   | 11,236                      | 0.0%   | 36,138                      | 0.0%   | 210,045                   | 0.2%   | 1,654                   | 0.0%   | 265,595      | 0.1%   | 153,881     | 0.0%   | 72.6%               |
|                                     | - Capital Outlay               | 1,170,688                   | 1.5%   | ---                         | ---    | 2,246                       | 0.0%   | 624,960                   | 0.6%   | 145,591                 | 0.2%   | 1,943,485    | 0.5%   | 61,261      | 0.0%   | 3072.5%             |
| Culture and Recreation              |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Libraries                           | - Current Expenditures         | 1,009,460                   | 1.3%   | 1,584,228                   | 2.0%   | 898,993                     | 1.0%   | 1,176,943                 | 1.1%   | 194,604                 | 0.3%   | 4,864,228    | 1.2%   | 4,364,191   | 1.1%   | 11.5%               |
|                                     | - Capital Outlay               | 177,690                     | 0.2%   | 833,980                     | 1.1%   | 324,690                     | 0.4%   | 645,703                   | 0.6%   | 19,098                  | 0.0%   | 2,001,161    | 0.5%   | 1,670,756   | 0.4%   | 19.8%               |
| Parks and Recreation                | - Current Expenditures         | 4,100,275                   | 5.4%   | 3,676,925                   | 4.7%   | 3,296,796                   | 3.8%   | 3,685,547                 | 3.4%   | 2,771,450               | 4.1%   | 17,530,993   | 4.2%   | 17,040,640  | 4.4%   | 2.9%                |
|                                     | - Capital Outlay               | 1,978,179                   | 2.6%   | 1,130,483                   | 1.5%   | 1,011,537                   | 1.2%   | 2,208,004                 | 2.0%   | 1,171,909               | 1.7%   | 7,500,112    | 1.8%   | 7,212,213   | 1.9%   | 4.0%                |
| Housing                             | - Current Expenditures         | 156,271                     | 0.2%   | 171,114                     | 0.2%   | 244,056                     | 0.3%   | 840,869                   | 0.8%   | 1,004,677               | 1.5%   | 2,416,987    | 0.6%   | 3,962,760   | 1.0%   | -39.0%              |
|                                     | - Capital Outlay               | 7,295                       | 0.0%   | 361,814                     | 0.5%   | 4,256,268                   | 4.9%   | 1,520,525                 | 1.4%   | 2,439,307               | 3.6%   | 8,585,209    | 2.1%   | 6,238,079   | 1.6%   | 37.6%               |
| Economic Development                | - Current Expenditures         | 2,810,026                   | 3.7%   | 4,043,462                   | 5.2%   | 3,368,540                   | 3.9%   | 2,780,379                 | 2.6%   | 1,260,559               | 1.9%   | 14,262,966   | 3.4%   | 14,214,794  | 3.7%   | 0.3%                |
|                                     | - Capital Outlay               | 3,762,724                   | 4.9%   | 2,974,633                   | 3.8%   | 2,812,236                   | 3.2%   | 2,353,126                 | 2.2%   | 912,168                 | 1.3%   | 12,814,887   | 3.1%   | 17,896,140  | 4.6%   | -28.4%              |
| Airport                             | - Current Expenditures         | 168,726                     | 0.2%   | 349,577                     | 0.4%   | 82,910                      | 0.1%   | 85,491                    | 0.1%   | 127,888                 | 0.2%   | 814,592      | 0.2%   | 838,605     | 0.2%   | -2.9%               |
|                                     | - Capital Outlay               | 553,244                     | 0.7%   | 1,900,079                   | 2.4%   | 69,423                      | 0.1%   | 130,692                   | 0.1%   | 171,659                 | 0.3%   | 2,825,097    | 0.7%   | 2,967,401   | 0.8%   | -4.8%               |
| Unallocated Pension Costs           |                                | 64,161                      | 0.1%   | 185,029                     | 0.2%   | 161,535                     | 0.2%   | 381,660                   | 0.4%   | 183,324                 | 0.3%   | 975,709      | 0.2%   | 733,849     | 0.2%   | 33.0%               |
| Unallocated Insurance Costs         |                                | 177,070                     | 0.2%   | 522,233                     | 0.7%   | 892,311                     | 1.0%   | 1,134,820                 | 1.1%   | 1,056,682               | 1.6%   | 3,783,116    | 0.9%   | 3,343,955   | 0.9%   | 13.1%               |
| All Other                           | - Current Expenditures         | 489,982                     | 0.6%   | 711,057                     | 0.9%   | 842,804                     | 1.0%   | 1,411,238                 | 1.3%   | 1,540,523               | 2.3%   | 4,995,604    | 1.2%   | 5,564,153   | 1.4%   | -10.2%              |
|                                     | - Capital Outlay               | 105,634                     | 0.1%   | 386,914                     | 0.5%   | 503,238                     | 0.6%   | 211,486                   | 0.2%   | 290,292                 | 0.4%   | 1,497,564    | 0.4%   | 1,684,832   | 0.4%   | -11.1%              |
| Capital Outlay for Enterprise Funds |                                | 1,291,376                   | 1.7%   | 3,707,402                   | 4.8%   | 5,850,817                   | 6.8%   | 2,787,784                 | 2.6%   | 5,422,506               | 8.0%   | 19,059,885   | 4.6%   | 15,905,569  | 4.1%   | 19.8%               |
| Debt Service                        | - Principal Payment on Bonds   | 13,603,674                  | 17.8%  | 8,243,387                   | 10.6%  | 9,971,724                   | 11.5%  | 10,550,485                | 9.8%   | 4,036,823               | 5.9%   | 46,406,093   | 11.1%  | 32,988,257  | 8.5%   | 40.7%               |
|                                     | - Other Long-term & Short-term | 1,279,785                   | 1.7%   | 1,010,444                   | 1.3%   | 1,239,596                   | 1.4%   | 2,484,318                 | 2.3%   | 1,589,421               | 2.3%   | 7,603,564    | 1.8%   | 6,695,396   | 1.7%   | 13.6%               |
|                                     | - Interest and Fiscal Charges  | 4,938,241                   | 6.4%   | 4,530,395                   | 5.8%   | 3,910,891                   | 4.5%   | 5,035,885                 | 4.7%   | 2,256,513               | 3.3%   | 20,671,925   | 5.0%   | 20,275,202  | 5.2%   | 2.0%                |
|                                     |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Total Current Expenditures          |                                | 33,711,208                  | 44.0%  | 40,116,427                  | 51.5%  | 40,493,184                  | 46.8%  | 60,255,440                | 55.8%  | 40,113,130              | 58.9%  | 214,689,389  | 51.5%  | 207,998,561 | 53.8%  | 3.2%                |
| Total Capital Outlay                |                                | 23,042,466                  | 30.1%  | 24,055,488                  | 30.9%  | 30,941,017                  | 35.7%  | 29,704,906                | 27.5%  | 20,058,104              | 29.5%  | 127,801,981  | 30.6%  | 118,408,431 | 30.6%  | 7.9%                |
| Total Debt Service                  |                                | 19,821,700                  | 25.9%  | 13,784,226                  | 17.7%  | 15,122,211                  | 17.5%  | 18,070,688                | 16.7%  | 7,882,757               | 11.6%  | 74,681,582   | 17.9%  | 59,958,855  | 15.5%  | 24.6%               |
|                                     |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Total Expenditures                  |                                | 76,575,374                  | 100.0% | 77,956,141                  | 100.0% | 86,556,412                  | 100.0% | 108,031,034               | 100.0% | 68,053,991              | 100.0% | 417,172,952  | 100.0% | 386,365,847 | 100.0% | 8.0%                |
|                                     |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Other Financing Uses                |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Debt Redemption - Refunded Bonds    |                                | 810,000                     |        | 2,725,735                   |        | 195,000                     |        | ---                       |        | 1,185,000               |        | 4,915,735    |        | 6,144,450   |        |                     |
| Other Financing Uses                |                                | ---                         |        | 165,478                     |        | 228,580                     |        | 267,081                   |        | 52,919                  |        | 714,058      |        | 450,348     |        |                     |
| Transfers to - Enterprise Funds     |                                | 668,263                     |        | 2,412,371                   |        | 1,137,636                   |        | 1,790,259                 |        | 2,128,439               |        | 8,136,968    |        | 5,995,869   |        |                     |
| - Governmental Funds                |                                | 10,055,524                  |        | 9,219,372                   |        | 8,434,352                   |        | 7,405,334                 |        | 4,431,891               |        | 39,546,473   |        | 33,081,020  |        |                     |
|                                     |                                |                             |        |                             |        |                             |        |                           |        |                         |        |              |        |             |        |                     |
| Total Expenditures and Other Uses   |                                | 88,109,161                  |        | 92,479,097                  |        | 96,551,980                  |        | 117,493,708               |        | 75,852,240              |        | 470,486,186  |        | 432,037,534 |        |                     |

**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues     |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                | Other Financing Sources |                         |                  |                    | Total Revenues and Other Sources |
|--------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|----------------|-------------------------|-------------------------|------------------|--------------------|----------------------------------|
| Name of City | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing               | Other Financing Sources | Transfers        |                    |                                  |
|              |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         | Enterprise Funds | Governmental Funds |                                  |
| ADA          | 285,638    | 6,513               | 6,401                | 373,949        | 828,639      | 133,101      | 1,335,689                        | 217,362              | 4,510              | 62,770            | 41,090             | 1,959,973      | ---                     | 125,100                 | 265,860          | 196,588            | 2,547,521                        |
| ADAMS        | 79,797     | 70,064              | 1,757                | 550            | 241,981      | ---          | 242,531                          | 60,784               | 1,606              | 35,510            | 122,697            | 614,746        | 560,001                 | 6,155                   | 3,904            | 168,400            | 1,353,206                        |
| ADRIAN       | 217,984    | 6,430               | 6,798                | ---            | 415,883      | ---          | 415,883                          | 101,192              | 1,234              | 41,402            | 18,473             | 809,396        | 637,478                 | 401,880                 | 168,316          | 512,892            | 2,529,962                        |
| AFTON        | 835,421    | 18,725              | 183,645              | 5,317          | 85,153       | 13,053       | 103,523                          | 7,926                | 32,217             | 5,281             | 16,688             | 1,203,426      | ---                     | ---                     | ---              | 36,102             | 1,239,528                        |
| AITKIN       | 273,282    | 41,373              | 21,984               | 28,238         | 605,575      | 29,361       | 663,174                          | 65,268               | 6,240              | 70,715            | 40,852             | 1,182,888      | ---                     | ---                     | 259,454          | 106,869            | 1,549,211                        |
| AKELEY       | 33,703     | ---                 | 426                  | ---            | 98,352       | ---          | 98,352                           | 50,944               | ---                | 4,898             | 23,574             | 211,897        | 28,291                  | ---                     | ---              | 13,067             | 253,255                          |
| ALBANY       | 525,133    | 411,464             | 17,091               | ---            | 518,603      | ---          | 518,603                          | 89,366               | 11,676             | 22,016            | 74,420             | 1,669,769      | 347,760                 | ---                     | ---              | ---                | 2,017,529                        |
| ALBERT LEA   | 2,803,129  | 1,105,425           | 268,140              | ---            | 7,515,899    | 306,350      | 7,822,249                        | 913,721              | 130,867            | 1,048,239         | 743,402            | 14,835,172     | ---                     | ---                     | ---              | 3,737,651          | 18,572,823                       |
| ALBERTA      | 46,112     | 5,627               | 1,840                | ---            | 20,683       | ---          | 20,683                           | 10,859               | ---                | 1,278             | 36                 | 86,435         | ---                     | ---                     | 2,761            | 5,627              | 94,823                           |
| ALBERTVILLE  | 1,473,046  | 434,376             | 587,020              | ---            | 201,191      | ---          | 201,191                          | 1,725,558            | ---                | 98,587            | 67,553             | 4,587,331      | ---                     | 497,386                 | ---              | 15,000             | 5,099,717                        |
| ALDEN        | 187,241    | 17,052              | 920                  | ---            | 201,823      | ---          | 201,823                          | 24,420               | 4,552              | 9,722             | 37,402             | 483,132        | 130,000                 | ---                     | 1,530            | 8,000              | 622,662                          |
| ALDRICH      | 3,102      | ---                 | 3,635                | ---            | 3,635        | ---          | 3,635                            | 14                   | ---                | 49                | 2,793              | 13,130         | ---                     | ---                     | ---              | ---                | 13,130                           |
| ALEXANDRIA   | 2,280,697  | 719,140             | 384,541              | 238,775        | 3,681,217    | ---          | 3,919,992                        | 564,586              | 128,600            | 228,282           | 1,162,202          | 9,388,040      | 4,103,833               | 35,450                  | 300,000          | 3,520,971          | 17,348,294                       |
| ALPHA        | 24,214     | ---                 | 5                    | ---            | 42,359       | ---          | 42,359                           | 15,011               | ---                | 1,866             | 25,714             | 109,169        | ---                     | ---                     | ---              | 24,566             | 133,735                          |
| ALTURA       | 30,975     | 854                 | 12,250               | ---            | 95,710       | ---          | 95,710                           | 76,289               | ---                | 32,304            | 61,794             | 310,176        | ---                     | ---                     | ---              | 4,161              | 314,337                          |
| ALVARADO     | 8,886      | 61,991              | 975                  | ---            | 41,615       | ---          | 41,615                           | 4,972                | ---                | 4,695             | 49,975             | 173,109        | ---                     | ---                     | 154,000          | ---                | 327,109                          |
| AMBOY        | 90,460     | ---                 | 2,054                | ---            | 161,623      | 600          | 162,223                          | 6,573                | 2,103              | 15,510            | 28,919             | 307,842        | ---                     | ---                     | ---              | 77,941             | 385,783                          |
| ANDOVER      | 5,938,620  | 4,183,796           | 588,965              | 101,083        | 1,558,309    | 104,686      | 1,764,078                        | 2,583,413            | 73,475             | 812,896           | 188,415            | 16,133,658     | ---                     | 2,139,961               | 754,062          | 4,449,206          | 23,476,887                       |
| ANNANDALE    | 720,224    | 496,041             | 91,828               | ---            | 535,322      | 1,372        | 536,694                          | 466,163              | 16,640             | 114,431           | 767,259            | 3,209,280      | ---                     | ---                     | 288,653          | 449,194            | 3,947,127                        |
| ANOKA        | 6,677,737  | 118,713             | 328,237              | 120,732        | 3,065,275    | 150,786      | 3,336,793                        | 887,794              | 175,848            | 545,586           | 479,053            | 12,549,761     | 6,413,201               | ---                     | 2,210,000        | 2,556,000          | 23,728,962                       |
| APPLE VALLEY | 16,065,929 | 9,302,445           | 1,128,727            | 15,286         | 3,826,602    | 31,150       | 3,873,038                        | 873,192              | 228,065            | 1,378,235         | 3,918,738          | 36,768,369     | 2,405,000               | ---                     | 1,254,985        | 6,749,689          | 47,178,043                       |
| APPLETON     | 456,512    | 14,044              | 16,758               | 53,931         | 1,025,836    | ---          | 1,079,767                        | 187,667              | 15,388             | 22,397            | 366,130            | 2,158,663      | 380,000                 | ---                     | 10,000           | ---                | 2,548,663                        |
| ARCO         | 8,987      | ---                 | 1,093                | ---            | 27,522       | ---          | 27,522                           | 1,405                | ---                | 1,835             | 7,384              | 48,226         | ---                     | ---                     | ---              | ---                | 48,226                           |
| ARDEN HILLS  | 2,348,102  | 70,894              | 299,719              | ---            | 202,990      | 36,341       | 239,331                          | 216,660              | 41,782             | 454,802           | 351,760            | 4,023,050      | ---                     | ---                     | ---              | 584,660            | 4,607,710                        |
| ARGYLE       | 75,119     | 54,204              | 774                  | ---            | 235,057      | 3,422        | 238,479                          | 11,013               | ---                | 1,995             | 124,477            | 506,061        | ---                     | ---                     | ---              | 163,518            | 669,579                          |
| ARLINGTON    | 450,841    | 148,389             | 60,858               | ---            | 663,928      | ---          | 663,928                          | 192,240              | 14,254             | 198,894           | 208,380            | 1,937,784      | ---                     | ---                     | 90,000           | ---                | 2,027,784                        |
| ASHBY        | 62,616     | 34                  | 1,114                | 11,374         | 127,739      | ---          | 139,113                          | 402                  | 5,177              | 2,886             | 15,039             | 226,381        | ---                     | ---                     | ---              | ---                | 226,381                          |
| ASKOV        | 48,418     | ---                 | 5,501                | ---            | 73,328       | ---          | 73,328                           | 27,120               | ---                | 4,526             | 37,918             | 196,811        | ---                     | ---                     | ---              | ---                | 196,811                          |
| ATWATER      | 237,156    | 86,568              | 10,961               | 7,137          | 342,058      | ---          | 349,195                          | 67,851               | 7,655              | 76,115            | 16,859             | 852,360        | ---                     | 112,390                 | 34,500           | 440,102            | 1,439,352                        |
| AUDUBON      | 117,550    | 6,990               | 2,186                | 102,463        | 84,475       | ---          | 186,938                          | 70,568               | 1,463              | 8,509             | 192,531            | 586,735        | 855,673                 | ---                     | 15,500           | 9,800              | 1,467,708                        |
| AURORA       | 270,770    | 35,947              | 5,800                | ---            | 1,204,856    | 56,472       | 1,261,328                        | 21,223               | 10,289             | 37,449            | 139,704            | 1,782,510      | 1,734,228               | ---                     | 102,000          | 336,358            | 3,955,966                        |
| AUSTIN       | 2,453,738  | 767,097             | 324,718              | 1,522,393      | 9,973,607    | 170,178      | 11,666,178                       | 637,598              | 182,498            | 1,622,662         | 3,948,054          | 21,602,543     | 4,982,681               | 38,821                  | ---              | 417,013            | 27,041,058                       |
| AVOCA        | 14,186     | 1,614               | 60                   | 36,432         | 32,828       | ---          | 69,260                           | 1,833                | ---                | 649               | 19,406             | 107,008        | ---                     | ---                     | ---              | 2,049              | 109,057                          |
| AVON         | 551,965    | 129,063             | 19,719               | ---            | 250,731      | ---          | 250,731                          | 82,161               | 4,709              | 82,036            | 359,080            | 1,479,464      | ---                     | ---                     | ---              | 11,631             | 1,491,095                        |
| BABBITT      | 315,247    | ---                 | 7,264                | ---            | 935,201      | ---          | 935,201                          | 116,849              | 11,035             | 33,457            | 344,422            | 1,763,475      | ---                     | ---                     | ---              | 323,991            | 2,087,466                        |
| BACKUS       | 62,002     | 4,948               | 1,765                | ---            | 49,726       | ---          | 49,726                           | 60,375               | 438                | 3,585             | 53,164             | 236,003        | ---                     | ---                     | 5,000            | 4,509              | 245,512                          |
| BADGER       | 39,583     | ---                 | 974                  | 63,623         | 119,060      | ---          | 182,683                          | 67,217               | ---                | 2,884             | 214,847            | 508,188        | 87,476                  | ---                     | ---              | ---                | 595,664                          |
| BAGLEY       | 267,773    | 32,065              | 8,420                | ---            | 577,455      | ---          | 577,455                          | 78,053               | 14,887             | 27,420            | 72,462             | 1,078,535      | 107,000                 | ---                     | 44,732           | ---                | 1,230,267                        |
| BALATON      | 96,861     | 1,763               | 1,158                | 254            | 234,228      | 5,000        | 239,482                          | 133,229              | 1,694              | 21,722            | 21,934             | 517,843        | 350,000                 | ---                     | 42,000           | 79,431             | 989,274                          |
| BARNESVILLE  | 175,616    | 223,433             | 22,736               | 101,905        | 485,915      | 24,891       | 612,711                          | 12,883               | 8,557              | 55,550            | 239,231            | 1,350,717      | 1,776,848               | 10,096                  | 1,185,177        | 661,673            | 4,984,511                        |
| BARNUM       | 88,938     | 13,222              | 1,558                | ---            | 121,441      | 3,500        | 124,941                          | 14,487               | ---                | 6,935             | 11,835             | 261,916        | ---                     | ---                     | 34,000           | 3,500              | 299,416                          |
| BARRETT      | 138,994    | 79,529              | 2,010                | ---            | 80,068       | ---          | 80,068                           | 58,521               | 1,597              | 9,623             | 27,155             | 397,497        | ---                     | ---                     | 7,200            | ---                | 404,697                          |
| BARRY        | 7,345      | ---                 | ---                  | ---            | 2,487        | ---          | 2,487                            | ---                  | ---                | 1,763             | 410                | 12,005         | ---                     | ---                     | ---              | ---                | 12,005                           |
| BATTLE LAKE  | 220,903    | 41,635              | 7,786                | ---            | 202,395      | ---          | 202,395                          | ---                  | 5,561              | 31,488            | 67,132             | 576,900        | 265,312                 | 300                     | 24,000           | 12,796             | 879,308                          |
| BAUDETTE     | 90,213     | ---                 | 2,554                | ---            | 17,652       | ---          | 333,146                          | ---                  | ---                | 4,893             | 17,252             | 569,986        | 83,052                  | ---                     | 340,846          | ---                | 993,884                          |
| BAXTER       | 2,020,386  | 1,980,202           | 446,549              | 312,945        | 890,858      | 61,890       | 1,265,693                        | 319,309              | 37,448             | 56,022            | 297,672            | 6,423,281      | 4,933,695               | ---                     | 254,476          | 354,989            | 11,966,441                       |
| BAYPORT      | 1,326,310  | 72,765              | 98,353               | 4,009          | 430,513      | 69,650       | 504,172                          | 750,710              | 49,211             | 293,718           | 292,711            | 3,387,950      | ---                     | ---                     | ---              | 758,300            | 4,146,250                        |
| BEARDSLEY    | 33,694     | 1,833               | 1,257                | 7,831          | 92,013       | ---          | 99,844                           | 15,287               | 171                | 843               | 11,484             | 164,413        | ---                     | ---                     | ---              | 24,197             | 188,610                          |
| BEAVER BAY   | 82,810     | 13,644              | 5,632                | ---            | 50,822       | ---          | 50,822                           | ---                  | ---                | 6,692             | ---                | 159,600        | ---                     | ---                     | 1,000            | ---                | 160,600                          |
| BEAVER CREEK | 80,209     | ---                 | 1,224                | ---            | 76,636       | 5,775        | 82,411                           | 7,338                | 264                | 2,558             | 11,146             | 185,150        | 58,027                  | ---                     | 3,000            | 23,021             | 269,198                          |
| BECKER       | 4,941,405  | 581,019             | 12,071               | ---            | 134,328      | 2,000        | 136,328                          | 964,007              | 27,619             | 657,858           | 2,741,563          | 10,061,870     | 2,261,735               | ---                     | 200,522          | 2,721,932          | 15,246,059                       |
| BEJOU        | 2,946      | ---                 | 3,501                | 404,121        | 19,306       | ---          | 423,427                          | 880                  | ---                | 2,236             | 22,975             | 455,965        | ---                     | ---                     | ---              | ---                | 455,965                          |
| BELGRADE     | 143,276    | 24,436              | 4,624                | ---            | 209,616      | ---          | 209,616                          | 202,945              | 5,483              | 75,868            | 44,295             | 710,543        | 628,903                 | 145,000                 | ---              | ---                | 1,484,446                        |
| BELLE PLAINE | 1,628,795  | 1,011,166           | 490,251              | 106,825        | 738,525      | 6,994        | 852,344                          | 381,897              | 47,205             | 181,725           | 246,186            | 4,839,569      | 2,163,141               | ---                     | 173,411          | 1,523,276          | 8,699,397                        |
| BELLECHESTER | 13,023     | 158                 | 4,765                | ---            | 19,108       | ---          | 19,108                           | 17,112               | 166                | 64                | 10,138             | 64,534         | ---                     | ---                     | ---              | 13,063             | 77,597                           |
| BELLINGHAM   | 14,102     | ---                 | 920                  | ---            | 84,400       | 830          | 85,230                           | 23,810               | ---                | 780               | 5,051              | 129,893        | ---                     | ---                     | 2,801            | ---                | 132,694                          |
| BELTRAMI     | 10,196     | 4,976               | 55                   | 23,841         | 28,664       | ---          | 52,505                           | 6,590                | ---                | 2,590             | 10                 | 76,922         | ---                     | ---                     | ---              | ---                | 76,922                           |
| BELVIEW      | 41,145     | 675                 | 368                  | ---            | 142,417      | ---          | 142,417                          | 33,303               | ---                | 13,350            | 53,889             | 285,147        | ---                     | ---                     | 45,088           | ---                | 330,235                          |
| BEMIDJI      | 1,646,484  | 809,884             | 228,389              | 298,152        | 5,822,653    | 87,637       | 6,208,442                        | 1,745,919            | 292,432            | 630,911           | 258,761            | 11,821,222     | 920,000                 | 225,000                 | 1,214,628        | 416,373            | 14,597,223                       |
| BENA         | 7,034      | ---                 | 1,600                | ---            | 30,473       | ---          | 30,473                           | 6,300                | ---                | 100               | 1,400              | 46,907         | ---                     | ---                     | ---              | ---                | 46,907                           |
| BENSON       | 432,695    | 21,175              | 50,274               | 51,784         | 1,516,276    | ---          | 1,568,060                        | 157,188              | 12,305             | 196,711           | 587,592            | 3,026,000      | 460,000                 | ---                     | 731,809          | 987,837            | 5,205,646                        |
| BERTHA       | 26,698     | 1,287               | 334                  | ---            | 171,626      | ---          | 171,626                          | 12,689               | 5,509              | 23,404            | 55,170             | 296,717        | ---                     | ---                     | ---              | ---                | 296,717                          |
| BETHEL       | 182,007    | 20,057              | 18,709               | ---            | 34,466       | 656          | 35,122                           | 5,808                | 2,718              | 3,790             | 20,425             | 288,636        | ---                     | ---                     | ---              | ---                | 288,636                          |
| BIG FALLS    | 70,719     | ---                 | 545                  | ---            | 87,577       | ---          | 87,577                           | 13,906               | ---                | 5,173             | 99,554             | 277,474        | ---                     | ---                     | ---              | 28,862             | 306,336                          |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City     | Revenues   |                     |                      |                |              |              |                                  |                      |                    |                   |                    | Other Financing Sources |           |                         |                  | Total Revenues and Other Sources |             |
|------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|-----------|-------------------------|------------------|----------------------------------|-------------|
|                  | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing | Other Financing Sources | Transfers        |                                  |             |
|                  |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                         |           |                         | Enterprise Funds | Governmental Funds               |             |
| BIG LAKE         | 1,352,051  | 430,481             | 408,225              | 42,000         | 864,303      | 4,208        | 910,511                          | 599,112              | 36,748             | 325,980           | 408,822            | 4,471,930               | 4,060,470 | ---                     | 150,000          | 591,160                          | 9,273,560   |
| BIGELOW          | 11,364     | 1,518               | 1,085                | ---            | 46,231       | ---          | 46,231                           | 34,116               | ---                | 13,188            | 6,532              | 114,034                 | 66,544    | ---                     | 174,000          | 95,000                           | 449,578     |
| BIGFORK          | 58,445     | 4,712               | 30                   | ---            | 148,002      | ---          | 148,002                          | 38,180               | 1,393              | 2,009             | 34,168             | 286,939                 | 93,500    | ---                     | 7,500            | 30,568                           | 418,507     |
| BINGHAM LAKE     | 28,561     | ---                 | 1,626                | ---            | 31,634       | ---          | 31,634                           | 68                   | ---                | 8,776             | 7,835              | 78,500                  | ---       | ---                     | 11,684           | ---                              | 90,184      |
| BIRCHWOOD        | 262,959    | 3,107               | 14,511               | ---            | 22,783       | 34,768       | 57,551                           | 99,020               | 2,815              | 8,163             | 7,601              | 455,727                 | ---       | ---                     | ---              | 17,493                           | 473,220     |
| BIRD ISLAND      | 248,998    | 42,221              | 10,823               | 7,940          | 450,389      | 603          | 458,932                          | 24,686               | 2,921              | 24,126            | 53,942             | 866,649                 | ---       | ---                     | ---              | 192,936                          | 1,059,585   |
| BISCAY           | 9,158      | ---                 | 93                   | ---            | 9,914        | ---          | 9,914                            | ---                  | ---                | 8,419             | 2,430              | 30,014                  | ---       | ---                     | 7,132            | ---                              | 37,146      |
| BIWABIK          | 423,165    | 12,484              | 9,797                | 67,689         | 662,468      | 47,503       | 777,660                          | 100,886              | 11,259             | 14,447            | 244,546            | 1,594,244               | 200,000   | ---                     | ---              | 124,400                          | 1,918,644   |
| BLACKDUCK        | 110,850    | 27,082              | 1,044                | ---            | 209,204      | ---          | 209,204                          | 49,798               | 2,721              | 38,405            | 122,250            | 561,354                 | 26,000    | ---                     | 114,229          | 16,813                           | 718,396     |
| BLAINE           | 11,423,918 | 1,930,108           | 1,960,071            | 37,806         | 5,059,089    | 625,752      | 5,722,647                        | 5,395,606            | 303,503            | 1,550,645         | 794,461            | 29,080,959              | ---       | 449,507                 | 328,583          | 6,301,613                        | 36,160,662  |
| BLOMKEST         | 21,646     | 1,876               | 321                  | ---            | 34,571       | ---          | 34,571                           | 22,589               | ---                | 4,425             | 8,664              | 94,092                  | ---       | ---                     | ---              | 24,500                           | 118,592     |
| BLOOMING PRAIRIE | 393,090    | 54,019              | 7,696                | ---            | 724,748      | 19,651       | 744,399                          | 26,991               | 9,269              | 36,951            | 70,266             | 1,342,681               | 843,144   | ---                     | 35,757           | 44,973                           | 2,266,555   |
| BLOOMINGTON      | 47,310,308 | 2,032,014           | 3,537,786            | 5,145,422      | 6,472,535    | 544,888      | 12,162,845                       | 4,958,443            | 938,563            | 4,460,189         | 6,999,292          | 82,399,440              | 2,002,789 | ---                     | 19,203           | 23,863,408                       | 108,284,840 |
| BLUE EARTH       | 1,055,839  | 286,214             | 17,450               | 149,227        | 1,527,412    | 82,147       | 1,758,786                        | 173,438              | 21,889             | 138,560           | 1,294,707          | 4,746,883               | ---       | ---                     | 416,003          | 468,102                          | 5,630,988   |
| BLUFFTON         | 17,434     | ---                 | 2,322                | ---            | 23,400       | 901          | 24,301                           | 7,456                | ---                | 2,247             | 16,639             | 70,399                  | ---       | ---                     | ---              | 2,500                            | 72,899      |
| BOCK             | 7,641      | 1,905               | 7,930                | 88,947         | 7,405        | ---          | 96,352                           | ---                  | ---                | 452               | 694                | 114,974                 | 255,000   | ---                     | 10,183           | ---                              | 380,157     |
| BORUP            | 3,511      | ---                 | 1,012                | ---            | 14,962       | ---          | 15,754                           | 150                  | ---                | 122               | 2,901              | 23,450                  | ---       | ---                     | ---              | ---                              | 23,450      |
| BOVEY            | 87,162     | 585                 | 2,640                | ---            | 530,495      | 2,731        | 533,226                          | 45,433               | 13,923             | 21,308            | 106,414            | 810,691                 | ---       | ---                     | 4,653            | 34,280                           | 849,624     |
| BOWLUS           | 38,214     | 7,715               | 3,494                | ---            | 40,398       | ---          | 40,398                           | 15,443               | 60                 | 3,570             | 45,800             | 154,694                 | ---       | ---                     | ---              | ---                              | 154,694     |
| BOY RIVER        | 1,877      | ---                 | 1,500                | ---            | 3,072        | ---          | 3,072                            | ---                  | ---                | ---               | 133                | 6,582                   | ---       | ---                     | ---              | ---                              | 6,582       |
| BOYD             | 55,889     | ---                 | 1,195                | 112,000        | 100,019      | 8,328        | 220,347                          | 20,113               | 10,339             | 5,651             | 19,334             | 332,868                 | 25,575    | ---                     | ---              | 8,016                            | 366,459     |
| BRAHAM           | 304,648    | 133                 | 89,309               | ---            | 426,628      | 2,161        | 428,789                          | 71,679               | 4,323              | 13,843            | 27,372             | 940,096                 | ---       | ---                     | 23,000           | ---                              | 963,096     |
| BRAINERD         | 2,013,711  | 643,849             | 305,848              | 699,769        | 6,207,463    | 306,852      | 7,214,084                        | 1,793,702            | 279,427            | 121,692           | 493,440            | 12,865,753              | 4,965,959 | 30,769                  | 1,615,000        | 4,398,656                        | 23,876,137  |
| BRANDON          | 82,603     | 17,403              | 4,167                | ---            | 108,264      | 1,820        | 110,084                          | 28,043               | ---                | 11,150            | 132,125            | 385,575                 | ---       | ---                     | 113,467          | 81,856                           | 580,898     |
| BRECKENRIDGE     | 396,982    | 247,293             | 33,427               | 174,962        | 1,485,514    | 10,000       | 1,670,476                        | 238,213              | 31,668             | 76,391            | 407,964            | 3,102,414               | ---       | ---                     | 225,000          | 217,413                          | 3,544,827   |
| BREEZY POINT     | 1,125,937  | 31,825              | 66,563               | ---            | 76,880       | ---          | 76,880                           | 63,762               | 18,193             | 23,881            | 98,460             | 1,505,501               | ---       | ---                     | ---              | ---                              | 1,505,501   |
| BREWSTER         | 87,552     | 6,812               | 1,438                | ---            | 107,931      | ---          | 107,931                          | 55,747               | 559                | 2,855             | 4,212              | 267,106                 | ---       | ---                     | 16,200           | 26,376                           | 309,682     |
| BRICELYN         | 75,553     | ---                 | 514                  | ---            | 140,865      | 2,028        | 142,893                          | 29,593               | 53                 | 3,663             | 22,373             | 274,642                 | 16,000    | ---                     | ---              | 35,084                           | 325,726     |
| BROOK PARK       | 7,763      | 2,598               | 6,663                | ---            | 30,963       | ---          | 30,963                           | 5,600                | ---                | 2,139             | 11,859             | 67,585                  | ---       | ---                     | ---              | 4,500                            | 72,085      |
| BROOKLYN CENTER  | 13,608,887 | 1,190,031           | 823,996              | 352,000        | 5,051,519    | 2,506,764    | 7,910,283                        | 575,748              | 306,144            | 648,423           | 240,130            | 25,303,642              | ---       | 474,648                 | 200,000          | 4,063,453                        | 30,041,743  |
| BROOKLYN PARK    | 26,828,108 | 3,125,858           | 2,035,526            | 695,405        | 10,887,373   | 70,330       | 11,653,108                       | 4,877,631            | 469,724            | 2,447,761         | 4,183,569          | 55,621,285              | 7,638,047 | ---                     | 2,708,826        | 14,222,959                       | 80,191,117  |
| BROOKS           | 30,487     | ---                 | 3,196                | ---            | 29,150       | ---          | 29,150                           | 7,391                | 707                | 13,504            | 12,514             | 96,949                  | ---       | ---                     | ---              | ---                              | 96,949      |
| BROOKSTON        | 8,952      | ---                 | 11                   | ---            | 11,948       | ---          | 11,948                           | ---                  | ---                | 50                | 1,215              | 22,176                  | ---       | ---                     | ---              | ---                              | 22,176      |
| BROOTEN          | 167,503    | 3,063               | 7,139                | ---            | 223,412      | ---          | 223,412                          | 27,697               | 539                | 5,019             | 71,831             | 506,203                 | ---       | ---                     | ---              | ---                              | 506,203     |
| BROWERVILLE      | 135,777    | 16,769              | 819                  | 5,665          | 190,152      | ---          | 195,817                          | 67,348               | 305                | 3,755             | 32,064             | 452,654                 | ---       | ---                     | 92,590           | 25,000                           | 570,244     |
| BROWNS VALLEY    | 137,852    | 4,749               | 851                  | 288,389        | 375,305      | 2,900        | 666,594                          | 30,403               | 8,424              | 15,279            | 36,649             | 900,801                 | ---       | ---                     | 90,857           | 298,227                          | 1,289,885   |
| BROWNSDALE       | 49,635     | 42,943              | 2,827                | ---            | 149,523      | 8,054        | 157,577                          | 1,016                | 2,199              | 19,831            | 202                | 276,230                 | 115,000   | ---                     | ---              | ---                              | 391,230     |
| BROWNSVILLE      | 72,896     | 12,440              | 2,520                | ---            | 67,663       | ---          | 67,663                           | 18,584               | 588                | 948               | 119,249            | 294,888                 | 262,051   | ---                     | 2,000            | ---                              | 558,939     |
| BROWNTON         | 141,043    | 104,565             | 8,094                | ---            | 259,477      | 11,710       | 271,187                          | 108,372              | 6,440              | 39,957            | 48,418             | 728,076                 | ---       | ---                     | 36,000           | ---                              | 764,076     |
| BRUNO            | 7,758      | 506                 | 1,144                | ---            | 34,172       | 2,004        | 36,176                           | 11,368               | ---                | 4,000             | 10,205             | 71,157                  | ---       | ---                     | ---              | 60                               | 71,217      |
| BUCKMAN          | 20,329     | 4,937               | 3,255                | ---            | 16,806       | 2,208        | 19,014                           | 10,457               | 433                | 1,956             | 9,110              | 69,491                  | ---       | ---                     | 1,112            | ---                              | 70,603      |
| BUFFALO          | 2,172,066  | 558,890             | 558,952              | 99,142         | 1,723,834    | ---          | 1,822,976                        | 1,660,980            | 62,859             | 336,878           | 865,831            | 8,039,632               | 3,343,177 | ---                     | 1,025,000        | 606,744                          | 13,014,353  |
| BUFFALO LAKE     | 378,273    | 84,999              | 105                  | ---            | 213,273      | ---          | 213,273                          | 17,704               | 2,407              | 97,526            | 150,368            | 944,655                 | ---       | ---                     | 394,737          | ---                              | 1,339,392   |
| BUHL             | 97,850     | 53,859              | 5,966                | ---            | 841,591      | 5,880        | 847,471                          | 29,745               | 2,590              | 41,939            | 130,744            | 1,210,164               | 296,744   | ---                     | 50,000           | 353,976                          | 1,910,884   |
| BURNSVILLE       | 22,892,392 | 2,580,352           | 1,802,427            | 705,318        | 5,602,103    | 2,516,845    | 8,824,266                        | 4,209,851            | 499,698            | 762,621           | 580,578            | 42,152,185              | 4,715,260 | 962,650                 | 3,667,962        | 4,035,882                        | 55,533,939  |
| BURTRUM          | 6,102      | ---                 | 2,146                | ---            | 21,166       | ---          | 21,166                           | 371                  | ---                | 70                | 3,000              | 32,855                  | ---       | ---                     | ---              | ---                              | 32,855      |
| BUTTERFIELD      | 44,709     | ---                 | 801                  | ---            | 171,794      | 950          | 172,744                          | 24,215               | ---                | 15,819            | 26,510             | 284,798                 | ---       | ---                     | ---              | 3,534                            | 288,332     |
| BYRON            | 855,144    | 159,248             | 22,929               | 17,100         | 411,696      | ---          | 428,796                          | 138,105              | 4,701              | 39,023            | 118,289            | 1,766,235               | 3,587,822 | ---                     | ---              | 241,704                          | 5,595,761   |
| CALEDONIA        | 329,709    | 51,258              | 9,994                | ---            | 811,738      | 15,916       | 827,654                          | 167,055              | 11,376             | 32,933            | 202,372            | 1,632,351               | 429,000   | 20,750                  | 167,446          | 405,227                          | 2,654,774   |
| CALLAWAY         | 18,437     | ---                 | 324                  | ---            | 105,249      | 489          | 105,738                          | 37,266               | 794                | 2,856             | 17,458             | 182,873                 | ---       | ---                     | 15,421           | 47,477                           | 245,771     |
| CALUMET          | 59,508     | ---                 | 1,345                | 213,312        | 228,332      | ---          | 441,644                          | 34,422               | 575                | 10,176            | 46,184             | 593,854                 | ---       | ---                     | ---              | 64,258                           | 658,112     |
| CAMBRIDGE        | 3,298,556  | 814,963             | 503,301              | 533,356        | 1,441,503    | 17,225       | 1,992,084                        | 722,124              | 33,206             | 306,152           | 831,077            | 8,501,463               | 8,996,500 | ---                     | 467,357          | 3,152,852                        | 21,118,172  |
| CAMPBELL         | 19,470     | ---                 | 585                  | ---            | 58,472       | ---          | 58,472                           | 9,645                | ---                | 930               | 23,723             | 112,825                 | ---       | ---                     | ---              | ---                              | 112,825     |
| CANBY            | 342,899    | 36,692              | 4,443                | 154,386        | 807,202      | ---          | 961,588                          | 50,679               | 8,768              | 33,268            | 160,973            | 1,599,310               | ---       | ---                     | ---              | ---                              | 1,599,310   |
| CANNON FALLS     | 1,994,537  | 1,578,553           | 43,842               | 251,769        | 1,084,741    | 85,995       | 1,422,505                        | 716,770              | 42,455             | 144,684           | 352,030            | 6,295,376               | 3,034,339 | 1,266,960               | ---              | 303,950                          | 10,900,625  |
| CANTON           | 49,750     | ---                 | 2,847                | ---            | 111,931      | ---          | 137,275                          | 2,522                | 1,093              | 9,543             | 24,348             | 227,378                 | 22,747    | ---                     | ---              | 3,815                            | 253,940     |
| CARLOS           | 48,860     | 107,582             | 3,455                | ---            | 70,840       | ---          | 70,840                           | 43,724               | 1,683              | 5,211             | 42,435             | 323,790                 | ---       | ---                     | 34,000           | 120,567                          | 478,357     |
| CARLTON          | 117,924    | 31,904              | 8,059                | 452,674        | 254,568      | 6,077        | 713,319                          | 131,390              | 717                | 17,046            | 17,729             | 1,038,088               | 1,285,000 | ---                     | 11,500           | ---                              | 2,334,588   |
| CARVER           | 664,234    | 356,396             | 282,707              | ---            | 140,162      | 4,059        | 144,221                          | 275,653              | 2,782              | 10,380            | 247,300            | 1,983,673               | 946,425   | ---                     | ---              | 151,461                          | 3,081,559   |
| CASS LAKE        | 222,753    | ---                 | 14,677               | 9,000          | 530,295      | 19,683       | 558,978                          | 83,380               | 1,688              | 4,334             | 178,610            | 1,064,420               | 145,000   | ---                     | 53,778           | 8,924                            | 1,272,122   |
| CEDAR MILLS      | 2,889      | ---                 | 239                  | ---            | 3,019        | ---          | 3,019                            | ---                  | ---                | 3,468             | 198                | 9,813                   | ---       | ---                     | ---              | 393                              | 10,206      |
| CENTER CITY      | 82,017     | 118,319             | 6,340                | ---            | 98,212       | ---          | 98,212                           | 21,924               | 925                | 13,867            | 65,065             | 406,669                 | ---       | ---                     | 12,712           | 151,573                          | 570,954     |
| CENTERVILLE      | 1,379,409  | 949,866             | 280,551              | ---            | 242,833      | 12,559       | 255,392                          | 1,725                | 21,306             | 61,975            | 283,062            | 3,233,286               | 622,662   | ---                     | 548,397          | 679,306                          | 5,083,651   |
| CEYLON           | 27,026     | ---                 | 2,050                | 24,600         | 168,411      | 1,528        | 194,539                          | 46,272               | 142                | 655               | 10,155             | 280,8                   |           |                         |                  |                                  |             |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City     | Revenues   |                     |                      |                |              |              |                                  |                      |                    |                   |                    | Other Financing Sources |            |                         |                  | Total Revenues and Other Sources |            |
|------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|------------|-------------------------|------------------|----------------------------------|------------|
|                  | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing  | Other Financing Sources | Transfers        |                                  |            |
|                  |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                         |            |                         | Enterprise Funds | Governmental Funds               |            |
| CHAMPLIN         | 7,562,128  | 387,171             | 555,155              | 74,278         | 1,283,417    | 87,817       | 1,445,512                        | 2,291,989            | 268,234            | 1,054,441         | 567,383            | 14,132,013              | ---        | ---                     | 388,921          | 820,693                          | 15,341,627 |
| CHANDLER         | 68,962     | ---                 | ---                  | ---            | 66,854       | ---          | 66,854                           | 31,792               | ---                | 2,443             | 12,105             | 182,156                 | 624,718    | ---                     | 8,453            | ---                              | 815,327    |
| CHANHASSEN       | 11,925,575 | 3,159,778           | 1,755,285            | ---            | 547,728      | 67,993       | 615,721                          | 646,395              | 32,820             | 1,032,494         | 152,181            | 19,320,249              | 6,032,236  | ---                     | ---              | 669,410                          | 26,021,895 |
| CHASKA           | 6,706,537  | 2,405,397           | 1,149,986            | 180,890        | 5,400,010    | 779,479      | 6,360,379                        | 2,693,573            | 60,445             | 735,070           | 2,291,306          | 22,402,693              | 6,922,076  | ---                     | 1,709,171        | 11,299,106                       | 42,333,046 |
| CHATFIELD        | 595,130    | 174,441             | 23,878               | ---            | 730,705      | 66,975       | 797,680                          | 165,798              | 10,511             | 83,623            | 360,483            | 2,211,544               | 1,350,000  | ---                     | 104,243          | 993,862                          | 4,659,649  |
| CHICKAMAW BEACH  | 15,021     | 7,644               | 175                  | ---            | 3,904        | ---          | 3,904                            | 8                    | ---                | 2,644             | 1,025              | 30,421                  | ---        | ---                     | ---              | 6,647                            | 37,068     |
| CHISAGO CITY     | 1,033,097  | 50,116              | 156,137              | ---            | 460,713      | ---          | 460,713                          | 332,420              | 17,935             | 43,136            | 277,061            | 2,370,615               | ---        | ---                     | 67,944           | 176,153                          | 2,614,712  |
| CHISHOLM         | 599,579    | 9,008               | 38,225               | ---            | 3,781,779    | 1,180        | 3,782,959                        | 179,331              | 28,942             | 28,174            | 241,867            | 4,908,085               | ---        | ---                     | ---              | 30,000                           | 4,938,085  |
| CHOKIO           | 36,451     | 12,770              | 2,597                | 130,781        | 191,781      | ---          | 322,562                          | 13,997               | 283                | 5,894             | 29,692             | 424,246                 | 225,492    | 7,826                   | 20,855           | 40,923                           | 719,342    |
| CIRCLE PINES     | 1,311,218  | 8,065               | 242,191              | ---            | 447,750      | ---          | 447,750                          | 90,834               | 19,080             | 347,693           | 335,855            | 2,802,686               | 4,733,040  | 7,368,188               | ---              | 65,000                           | 14,968,914 |
| CLARA CITY       | 251,999    | 9,199               | 5,022                | ---            | 423,359      | ---          | 423,359                          | 67,975               | 8,248              | 29,777            | 185,299            | 980,878                 | ---        | 5,650                   | 25,000           | 68,305                           | 1,079,833  |
| CLAREMONT        | 186,379    | ---                 | 37,846               | ---            | 182,015      | ---          | 182,015                          | 16,095               | 1,960              | 4,302             | 22,917             | 451,514                 | ---        | ---                     | 88,250           | ---                              | 539,764    |
| CLARISSA         | 98,633     | 1,147               | 1,720                | 7,222          | 247,670      | ---          | 254,892                          | 9,087                | 3,376              | 8,202             | 23,525             | 400,582                 | ---        | ---                     | ---              | 13,852                           | 414,434    |
| CLARKFIELD       | 185,928    | 4,956               | 6,059                | 24,000         | 408,506      | ---          | 432,506                          | 39,745               | 6,952              | 22,732            | 59,382             | 758,260                 | ---        | ---                     | ---              | ---                              | 758,260    |
| CLARKS GROVE     | 34,731     | 16,190              | 270                  | 2,832          | 127,194      | ---          | 130,026                          | 33,348               | ---                | 31,001            | 3,275              | 248,841                 | ---        | ---                     | 90,000           | 9,000                            | 347,841    |
| CLEAR LAKE       | 45,366     | 71,270              | 21,429               | ---            | 85,267       | 3,380        | 88,647                           | 57,974               | ---                | 9,306             | 19,275             | 313,267                 | 319,348    | ---                     | ---              | ---                              | 632,615    |
| CLEARBROOK       | 125,755    | 19,266              | 277                  | 3,360          | 183,594      | ---          | 186,954                          | 135,110              | 8,570              | 4,493             | 46,345             | 526,770                 | 179,000    | ---                     | 5,000            | ---                              | 710,770    |
| CLEARWATER       | 333,249    | 140,275             | 59,660               | ---            | 132,296      | 3,119        | 135,415                          | 99,151               | ---                | 10,577            | 57,714             | 836,041                 | 127,762    | ---                     | ---              | 14,000                           | 977,803    |
| CLEMENTS         | 24,346     | ---                 | 865                  | ---            | 46,460       | 1,500        | 47,960                           | 14,768               | ---                | 7,456             | 94,623             | 190,018                 | ---        | ---                     | 30,039           | ---                              | 220,057    |
| CLEVELAND        | 74,710     | ---                 | 6,496                | ---            | 130,093      | 9,473        | 139,566                          | 18,152               | 8,070              | 2,046             | 55,756             | 304,796                 | ---        | ---                     | ---              | ---                              | 304,796    |
| CLIMAX           | 47,637     | ---                 | 325                  | ---            | 67,166       | 2,626        | 69,792                           | 5,368                | 642                | 4,420             | 18,970             | 147,154                 | ---        | 21,157                  | ---              | ---                              | 168,311    |
| CLINTON          | 31,005     | ---                 | 654                  | ---            | 404,235      | ---          | 404,235                          | 21,781               | ---                | 12,203            | 48,367             | 518,245                 | 578,284    | ---                     | ---              | ---                              | 1,096,529  |
| CLITHERALL       | 1,433      | ---                 | 3,358                | ---            | 14,200       | ---          | 14,200                           | 340                  | ---                | 5,169             | 60                 | 24,560                  | ---        | ---                     | ---              | ---                              | 24,560     |
| CLONTARF         | 10,460     | ---                 | 12                   | ---            | 11,807       | ---          | 11,807                           | ---                  | ---                | 4,402             | 1,216              | 27,897                  | 20,000     | ---                     | 21,511           | ---                              | 69,408     |
| CLOQUET          | 3,251,228  | 116,494             | 179,956              | 518,787        | 4,042,941    | 47,028       | 4,608,756                        | 1,342,333            | 56,392             | 100,700           | 503,943            | 10,159,802              | 1,391,402  | 3,420                   | 110,115          | 640,345                          | 12,305,084 |
| COATES           | 32,862     | ---                 | 5,380                | ---            | 3,708        | ---          | 3,708                            | 8,133                | 733                | 925               | 6,152              | 57,893                  | ---        | ---                     | ---              | ---                              | 57,893     |
| COBDEN           | 1,004      | ---                 | 3,224                | ---            | 3,741        | ---          | 3,741                            | ---                  | ---                | ---               | 4,210              | 12,179                  | ---        | ---                     | ---              | ---                              | 12,179     |
| COHASSET         | 1,676,583  | 32,147              | 9,692                | ---            | 348,025      | 331,030      | 679,055                          | 96,737               | 2,071              | 454,161           | 35,359             | 2,985,805               | 1,034,369  | ---                     | ---              | 2,725,541                        | 6,745,715  |
| COKATO           | 540,300    | ---                 | 9,791                | 32,783         | 641,887      | 9,197        | 683,867                          | 239,781              | 25                 | 10,934            | 196,842            | 1,681,540               | 80,000     | 7,889                   | ---              | 260,388                          | 2,029,817  |
| COLD SPRING      | 822,474    | 1,241,235           | 106,163              | 23,150         | 631,322      | ---          | 654,472                          | 292,551              | 46,735             | 167,454           | 65,792             | 3,396,876               | 768,533    | 66,300                  | 14,500           | 32,040                           | 4,278,249  |
| COLERAINE        | 226,898    | 19,431              | 3,320                | 484,207        | 732,346      | 213,258      | 1,429,811                        | 36,091               | 16,981             | 11,205            | 232,010            | 1,975,747               | 200,000    | ---                     | ---              | 450,142                          | 2,625,889  |
| COLOGNE          | 328,873    | 40,112              | 27,852               | ---            | 140,813      | 2,715        | 143,528                          | 110,561              | 877                | 30,608            | 224,306            | 906,717                 | 154,000    | ---                     | ---              | 193,922                          | 1,254,639  |
| COLUMBIA HEIGHTS | 5,273,119  | 597,380             | 277,924              | 786,894        | 6,901,600    | 308,498      | 7,996,992                        | 1,037,490            | 84,346             | 1,201,447         | 327,771            | 16,796,469              | ---        | 445,254                 | 761,119          | 5,651,430                        | 23,654,272 |
| COMFREY          | 126,056    | 25,402              | 2,300                | 1,037,450      | 185,505      | 12,850       | 1,235,805                        | 51,102               | 431                | 19,714            | 140,622            | 1,601,432               | 24,299     | ---                     | ---              | 54,695                           | 1,680,426  |
| COMSTOCK         | 5,883      | ---                 | ---                  | ---            | 14,442       | 3,278        | 17,720                           | ---                  | ---                | 170               | 3,130              | 26,903                  | ---        | ---                     | ---              | ---                              | 26,903     |
| CONGER           | 20,236     | ---                 | 8                    | 2,696          | 39,457       | ---          | 42,153                           | 28,477               | ---                | 274               | 16,528             | 107,676                 | ---        | ---                     | ---              | ---                              | 107,676    |
| COOK             | 207,390    | ---                 | 6,037                | 96,944         | 191,016      | 48,446       | 336,406                          | 134,178              | 4,784              | 8,433             | 53,808             | 751,036                 | 235,661    | ---                     | 15,355           | 22,295                           | 1,024,347  |
| COON RAPIDS      | 16,683,003 | 3,863,049           | 1,422,767            | 486,902        | 6,812,164    | 285,705      | 7,584,771                        | 1,795,382            | 318,465            | 2,213,485         | 2,652,445          | 36,533,367              | 10,566,276 | ---                     | ---              | 3,453,843                        | 50,553,486 |
| CORCORAN         | 1,476,265  | 68,071              | 335,275              | ---            | 280,683      | 42,720       | 323,403                          | 200,659              | 34,550             | 79,842            | 118,088            | 2,636,153               | ---        | 27                      | ---              | 255,805                          | 2,891,985  |
| CORRELL          | 4,848      | 2,090               | 950                  | ---            | 11,028       | ---          | 11,028                           | 1,030                | 77                 | 109               | 4,958              | 25,090                  | ---        | ---                     | ---              | ---                              | 25,090     |
| COSMOS           | 66,904     | 25,845              | 3,618                | ---            | 173,245      | ---          | 173,245                          | 34,816               | 9,627              | 17,066            | 15,253             | 346,374                 | ---        | ---                     | ---              | 6,249                            | 352,623    |
| COTTAGE GROVE    | 7,821,132  | 5,406,310           | 1,437,216            | 141,564        | 2,294,325    | 490,076      | 2,925,965                        | 2,058,283            | 154,685            | 1,051,014         | 609,516            | 21,464,121              | 13,509,156 | ---                     | 30,827           | 3,639,033                        | 38,643,137 |
| COTTONWOOD       | 224,496    | 132,604             | 2,848                | ---            | 293,245      | 319          | 293,564                          | 167,083              | 2,635              | 72,042            | 97,202             | 992,474                 | 615,000    | 3,500                   | 9,000            | 82,781                           | 1,702,755  |
| COURTLAND        | 83,442     | 135,158             | 6,071                | ---            | 63,451       | ---          | 63,451                           | 8,291                | ---                | 8,400             | 418,838            | 723,651                 | 237,816    | ---                     | ---              | 46,447                           | 1,007,914  |
| CROMWELL         | 56,225     | ---                 | 360                  | ---            | 39,425       | 16,015       | 55,440                           | 63,443               | ---                | 1,898             | 47,040             | 224,406                 | ---        | ---                     | 69,000           | ---                              | 293,406    |
| CROOKSTON        | 2,327,074  | 884,023             | 109,966              | 248,864        | 4,254,271    | 31,618       | 4,534,753                        | 1,369,893            | 57,426             | 221,000           | 370,651            | 9,874,786               | ---        | 48,966                  | 6,445            | 1,585,168                        | 11,515,365 |
| CROSBY           | 713,460    | 74,446              | 18,174               | 10,000         | 1,020,515    | ---          | 1,030,515                        | 614,620              | 11,378             | 15,551            | 443,221            | 2,921,365               | 385,740    | 70,000                  | ---              | 68,395                           | 3,445,500  |
| CROSSLAKE        | 1,546,872  | 252,775             | 13,630               | ---            | 105,365      | ---          | 105,365                          | 244,846              | 8,461              | 28,612            | 54,605             | 2,255,166               | 801,924    | ---                     | 465,942          | 2,055,441                        | 5,578,473  |
| CRYSTAL          | 6,603,442  | 1,055,798           | 516,523              | 96,556         | 3,090,889    | 2,288        | 3,189,733                        | 421,130              | 126,396            | 2,677,391         | 615,624            | 15,206,037              | ---        | 1,321,322               | ---              | 2,975,262                        | 19,502,621 |
| CURRIE           | 35,282     | 9,097               | 561                  | ---            | 83,372       | ---          | 83,372                           | 11,835               | ---                | 6,632             | 11,663             | 158,442                 | 208,138    | ---                     | ---              | 5,000                            | 371,580    |
| CUYUNA           | 49,721     | 23,348              | 7,709                | ---            | 42,028       | ---          | 42,028                           | 5,192                | 1,039              | 5,316             | 37,715             | 172,068                 | 352,910    | ---                     | ---              | ---                              | 524,978    |
| CYRUS            | 25,034     | ---                 | 125                  | ---            | 75,356       | ---          | 75,356                           | 15,892               | 584                | 8,431             | 27,265             | 152,687                 | ---        | 750                     | 1,400            | ---                              | 154,837    |
| DAKOTA           | 51,527     | ---                 | 3,419                | ---            | 29,604       | ---          | 29,604                           | 2,843                | ---                | 310               | 16,298             | 104,001                 | 87,533     | ---                     | ---              | ---                              | 191,534    |
| DALTON           | 21,645     | ---                 | 262                  | ---            | 50,466       | 10,436       | 60,902                           | 18,761               | ---                | 850               | 2,995              | 105,415                 | ---        | 195                     | 15,000           | 4,174                            | 124,784    |
| DANUBE           | 96,632     | 16,138              | 2,648                | ---            | 172,016      | ---          | 172,016                          | 15,748               | 1,404              | 24,271            | 50,068             | 378,925                 | ---        | ---                     | ---              | 56,557                           | 435,482    |
| DANVERS          | 20,990     | ---                 | 591                  | ---            | 19,499       | ---          | 19,499                           | 11,022               | ---                | 5,736             | 2,716              | 60,554                  | ---        | ---                     | 1,000            | ---                              | 61,554     |
| DARFUR           | 16,594     | ---                 | 1,106                | ---            | 31,638       | ---          | 31,638                           | 5,370                | ---                | 5,843             | 15,709             | 76,260                  | ---        | ---                     | ---              | ---                              | 76,260     |
| DARWIN           | 16,253     | ---                 | 1,210                | ---            | 16,659       | ---          | 16,659                           | 13,390               | ---                | 1,299             | 9,654              | 58,465                  | ---        | ---                     | 1,500            | ---                              | 59,965     |
| DASSEL           | 312,895    | 80,196              | 9,464                | 232            | 357,460      | 14,103       | 371,795                          | 76,101               | 15,594             | 25,063            | 28,498             | 919,606                 | ---        | ---                     | ---              | ---                              | 919,606    |
| DAWSON           | 428,552    | 3,583               | 1,756                | 164,950        | 720,983      | ---          | 885,933                          | 68,246               | 4,601              | 2,459             | 156,758            | 1,551,888               | 245,000    | ---                     | 2,000            | 11,472                           | 1,810,360  |
| DAYTON           | 1,788,406  | 542,491             | 102,344              | 23,658         | 589,948      | 49,044       | 662,650                          | 62,824               | 70,415             | 45,291            | 47,800             | 3,322,221               | 150,759    | ---                     | ---              | 58,516                           | 3,531,496  |
| DE GRAFF         | 9,857      | ---                 | 60                   | ---            | 15,472       | ---          | 15,472                           | ---                  | ---                | 4,397             | 7,500              | 37,286                  | ---        | ---                     | 16,000           | ---                              | 53,286     |
| DEEPHAVEN        | 1,263,859  | 10,684              | 258,634              | 1,304,660      | 76,733       | 8,000        | 1,389,393                        | 277,466              | 80,626             | 186,463           | 156,011            | 3,623,136               | ---        | ---                     | 15,466           | 320,000                          | 3,958,602  |
| DEER CREEK       | 28,026     | 2,664               | 1,668                | ---            | 67,332       | ---          | 67,332                           | 39,275               | 370                | 7,073             | 6,977              | 153,385                 | ---        | ---                     | ---              | ---                              | 153,385    |



**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues         |            |                     |              |                |              |              |                            |                      |                    |                   |                    | Other Financing Sources |            |                   |                  | Total                            |             |
|------------------|------------|---------------------|--------------|----------------|--------------|--------------|----------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|------------|-------------------|------------------|----------------------------------|-------------|
| Name of City     | Taxes      | Special Assessments | Licenses and | Federal Grants | State Grants | Local Grants | Total                      | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing  | Other             | Transfers        | Total Revenues and Other Sources |             |
|                  |            |                     | Permits      |                |              |              | Intergovernmental Revenues |                      |                    |                   |                    |                         |            | Financing Sources | Enterprise Funds | Governmental Funds               |             |
| DEER RIVER       | 178,630    | 72,714              | 6,873        | ---            | 384,568      | ---          | 384,568                    | 129,846              | 12,670             | 5,859             | 138,386            | 929,546                 | 917,704    | ---               | ---              | 64,728                           | 1,911,978   |
| DEERWOOD         | 263,107    | 4,571               | 5,000        | ---            | 144,169      | ---          | 144,169                    | 59,499               | 6,371              | 31,618            | 115,682            | 630,017                 | 393,349    | ---               | ---              | ---                              | 1,023,366   |
| DELANO           | 1,116,231  | 188,052             | 308,376      | 37,520         | 626,180      | 75,641       | 739,341                    | 635,558              | ---                | 100,627           | 785,836            | 3,874,021               | 4,564,975  | 1,746             | 106,844          | 1,276,823                        | 9,824,409   |
| DELAVAN          | 82,913     | 2,494               | 240          | ---            | 77,135       | 1,092        | 78,227                     | 21,977               | 897                | 11,401            | 25,746             | 223,895                 | ---        | ---               | ---              | 29,000                           | 252,895     |
| DELHI            | 10,931     | ---                 | 1,600        | ---            | 26,603       | ---          | 26,603                     | 25                   | ---                | 83                | 1,160              | 40,402                  | ---        | ---               | ---              | ---                              | 40,402      |
| DELLWOOD         | 300,487    | ---                 | 36,052       | ---            | 5,415        | 4,095        | 9,510                      | ---                  | 11,322             | 26,242            | 10,278             | 393,891                 | ---        | ---               | ---              | 30,000                           | 423,891     |
| DENHAM           | 8,354      | ---                 | 2,150        | ---            | 808          | ---          | 808                        | ---                  | ---                | 24                | 49                 | 11,385                  | ---        | ---               | ---              | ---                              | 11,385      |
| DENNISON         | 28,416     | ---                 | 8,079        | ---            | 32,061       | ---          | 32,061                     | 36,062               | ---                | 1,989             | 2,231              | 108,838                 | ---        | ---               | ---              | 1,873                            | 110,711     |
| DENT             | 16,215     | 502                 | 5,816        | ---            | 34,792       | ---          | 34,792                     | 27,795               | ---                | 325               | 53,069             | 138,514                 | 2,000      | ---               | 8,850            | 6,300                            | 155,664     |
| DETROIT LAKES    | 1,949,675  | 776,890             | 45,334       | 2,335,720      | 1,919,432    | 118,250      | 4,373,402                  | 777,809              | 105,467            | 315,774           | 844,886            | 9,189,237               | 14,250     | 18,349            | 808,135          | 733,721                          | 10,763,692  |
| DEXTER           | 38,102     | 3,159               | 3,398        | ---            | 95,628       | ---          | 95,628                     | ---                  | ---                | 3,427             | 74,125             | 217,839                 | 62,000     | ---               | ---              | ---                              | 279,839     |
| DILWORTH         | 333,781    | 597,523             | 33,695       | 11,024         | 747,811      | 15,994       | 774,829                    | 31,602               | 40,465             | 68,847            | 154,661            | 2,035,403               | 1,031,552  | ---               | 9,000            | 82,284                           | 3,158,239   |
| DODGE CENTER     | 942,741    | 327,307             | 32,871       | ---            | 776,603      | 22,442       | 799,045                    | 69,143               | 15,500             | 62,827            | 462,355            | 2,711,789               | 425,000    | ---               | 9,643            | 478,677                          | 3,625,109   |
| DONALDSON        | 8,151      | ---                 | ---          | ---            | 5,460        | ---          | 5,460                      | 3,541                | ---                | 685               | 6,759              | 24,596                  | ---        | ---               | ---              | ---                              | 24,596      |
| DONNELLY         | 18,108     | 9,135               | 700          | ---            | 55,027       | ---          | 55,027                     | 15,242               | 61                 | 5,672             | 10,931             | 114,876                 | ---        | ---               | 1,082            | ---                              | 115,958     |
| DORAN            | 5,628      | ---                 | 200          | ---            | 10,684       | ---          | 10,684                     | 3,259                | ---                | 3,040             | 500                | 23,311                  | ---        | ---               | ---              | ---                              | 23,311      |
| DOVER            | 22,677     | 11,484              | 23,960       | ---            | 87,975       | ---          | 87,975                     | 25,189               | 40                 | 2,858             | 62,934             | 237,117                 | ---        | ---               | ---              | 3,000                            | 240,117     |
| DOVRAY           | 7,366      | ---                 | 50           | ---            | 10,920       | ---          | 10,920                     | 2,706                | ---                | 383               | 7,173              | 28,598                  | ---        | ---               | 1,000            | 1,200                            | 30,798      |
| DULUTH           | 31,483,008 | 3,530,095           | 609,550      | 11,758,538     | 43,877,400   | 2,108,215    | 57,744,153                 | 5,993,776            | 947,610            | 3,643,649         | 10,308,337         | 114,260,178             | 12,975,000 | 55,325            | 3,783,475        | 14,698,250                       | 145,772,228 |
| DUMONT           | 26,162     | ---                 | 975          | 8,105          | 102,464      | ---          | 110,569                    | 4,666                | ---                | ---               | 1,725              | 147,729                 | ---        | ---               | ---              | ---                              | 147,729     |
| DUNDAS           | 401,602    | 9,694               | 70,564       | ---            | 96,938       | ---          | 96,938                     | 89,565               | 25,765             | 10,762            | 290,012            | 994,902                 | ---        | ---               | ---              | ---                              | 994,902     |
| DUNDEE           | 11,514     | ---                 | 592          | ---            | 17,504       | ---          | 17,504                     | 1,099                | ---                | 164               | 3,548              | 34,421                  | ---        | ---               | 17,810           | 12,626                           | 64,857      |
| DUNNELL          | 39,124     | ---                 | 498          | 1,000          | 63,354       | 1,280        | 65,634                     | 24,794               | ---                | 7,893             | 4,880              | 142,823                 | ---        | ---               | ---              | ---                              | 142,823     |
| EAGAN            | 17,500,304 | 4,049,645           | 2,046,608    | 143,455        | 3,551,743    | 3,546,951    | 7,242,149                  | 3,790,461            | 304,959            | 2,005,787         | 298,729            | 37,238,642              | 4,791,929  | ---               | 292,124          | 9,686,073                        | 52,008,768  |
| EAGLE BEND       | 55,599     | 8,741               | 800          | ---            | 207,536      | ---          | 207,536                    | 12,290               | 4,285              | 18,038            | 39,087             | 346,376                 | ---        | ---               | ---              | 19,200                           | 365,576     |
| EAGLE LAKE       | 158,895    | 229,771             | 31,286       | ---            | 549,357      | ---          | 549,357                    | 114,803              | 12,192             | 21,855            | 115,025            | 1,233,184               | ---        | 2,528             | 36,000           | 18,161                           | 1,289,873   |
| EAST BETHEL      | 1,936,702  | 62,175              | 258,767      | 25,056         | 580,597      | 80,791       | 686,444                    | 117,109              | 40,123             | 104,862           | 52,666             | 3,258,848               | 280,000    | ---               | ---              | 445,252                          | 3,984,100   |
| EAST GRAND FORKS | 1,563,258  | 685,595             | 100,450      | 1,359,723      | 15,566,685   | 83,096       | 17,009,504                 | 856,702              | 103,768            | 139,529           | 1,688,570          | 22,147,376              | ---        | ---               | 445,100          | 4,638,805                        | 27,231,281  |
| EAST GULL LAKE   | 231,584    | 1,712               | 27,858       | ---            | 14,285       | ---          | 14,285                     | 9,946                | ---                | 1,366             | 983                | 287,734                 | ---        | ---               | ---              | ---                              | 287,734     |
| EASTON           | 62,078     | ---                 | 1,765        | ---            | 58,794       | 1,040        | 59,834                     | 12,966               | 1,099              | 4,216             | 16,705             | 158,663                 | ---        | ---               | ---              | ---                              | 158,663     |
| ECHO             | 100,904    | ---                 | 1,316        | 72,499         | 117,783      | ---          | 190,282                    | 14,650               | 1,792              | 4,989             | 6,933              | 320,866                 | ---        | ---               | ---              | ---                              | 320,866     |
| EDEN PRAIRIE     | 25,482,493 | 1,956,181           | 3,174,507    | 448,669        | 1,920,745    | 449,057      | 2,818,471                  | 8,947,594            | 383,642            | 1,508,510         | 2,415,392          | 46,686,790              | 9,895,391  | 107,805           | 617,384          | 8,628,829                        | 65,936,199  |
| EDEN VALLEY      | 148,700    | 78,096              | 7,131        | 140,680        | 260,242      | ---          | 400,922                    | 65,301               | 6,679              | 5,389             | 137,476            | 849,694                 | 100,826    | 1,500             | 10,107           | 5,223                            | 967,350     |
| EDGERTON         | 187,575    | 1,071               | 1,203        | 940            | 314,492      | 2,780        | 318,212                    | 63,217               | 53                 | 23,509            | 7,189              | 602,029                 | ---        | ---               | 13,730           | 3,348                            | 619,107     |
| EDINA            | 24,529,509 | 998,908             | 1,939,207    | 395,485        | 2,322,279    | 161,184      | 2,878,948                  | 2,096,806            | 910,407            | 664,968           | 2,334,159          | 36,352,912              | 13,637,416 | ---               | 915,000          | 11,393,480                       | 62,298,808  |
| EFFIE            | 143        | ---                 | 1,450        | ---            | 1,229        | ---          | 1,229                      | 3,250                | ---                | 12,447            | 1,127              | 19,646                  | ---        | ---               | ---              | ---                              | 19,646      |
| EITZEN           | 62,261     | 5,692               | 1,780        | ---            | 49,679       | ---          | 49,679                     | 4,661                | 50                 | 533               | 19,095             | 143,751                 | ---        | ---               | ---              | ---                              | 143,751     |
| ELBA             | 10,886     | 10,065              | 345          | ---            | ---          | ---          | ---                        | 5,757                | ---                | ---               | 10,603             | 37,656                  | 125,042    | ---               | ---              | 17,202                           | 179,900     |
| ELBOW LAKE       | 448,624    | 369,628             | 4,946        | 57,601         | 497,606      | 6,820        | 562,027                    | 227,450              | 3,556              | 38,143            | 179,447            | 1,833,821               | 337,890    | 53,501            | 229,000          | 62,512                           | 2,516,724   |
| ELGIN            | 144,391    | 18,232              | 12,427       | ---            | 174,076      | 4,256        | 178,332                    | 38,086               | 3,266              | 13,864            | 51,453             | 460,051                 | ---        | ---               | ---              | 69,073                           | 529,124     |
| ELIZABETH        | 13,797     | 7,354               | 2,517        | ---            | 42,510       | ---          | 42,510                     | 7,350                | ---                | 5,654             | 17,238             | 96,420                  | ---        | ---               | 39,269           | 500                              | 136,189     |
| ELK RIVER        | 5,638,281  | 2,049,519           | 715,852      | 131,156        | 3,749,154    | 53,600       | 3,933,910                  | 3,081,597            | 134,840            | 614,113           | 1,086,781          | 17,254,893              | 9,696,488  | ---               | 495,687          | 2,082,444                        | 29,529,512  |
| ELKO             | 252,834    | ---                 | 72,386       | ---            | 26,589       | ---          | 26,589                     | 24,200               | 5,071              | 4,771             | 285,553            | 671,404                 | ---        | ---               | 15,651           | ---                              | 687,055     |
| ELKTON           | 22,634     | 9,399               | 663          | ---            | 22,665       | ---          | 22,665                     | 1,589                | ---                | 1,782             | 840                | 59,572                  | ---        | ---               | ---              | 5,300                            | 64,872      |
| ELLENDALE        | 129,571    | 6,256               | 1,749        | ---            | 147,348      | 34,656       | 182,004                    | 31,843               | ---                | 3,723             | 18,720             | 373,866                 | ---        | ---               | 12,000           | ---                              | 385,866     |
| ELLSWORTH        | 110,685    | 5,559               | 10           | ---            | 196,372      | ---          | 196,372                    | 8,622                | ---                | 15,002            | 10,822             | 347,072                 | ---        | ---               | 38,744           | ---                              | 385,816     |
| ELMDALE          | 8,051      | ---                 | 1,621        | ---            | 8,956        | 2,108        | 11,064                     | 4,987                | ---                | 1,035             | 1,566              | 28,324                  | ---        | ---               | ---              | ---                              | 28,324      |
| ELMORE           | 110,477    | 13,731              | 1,571        | ---            | 268,829      | 6,443        | 275,272                    | 49,197               | 852                | 9,228             | 8,789              | 469,117                 | ---        | ---               | ---              | ---                              | 469,117     |
| ELROSA           | 20,918     | ---                 | 2,826        | ---            | 30,993       | ---          | 30,993                     | 69,643               | ---                | 3,541             | 32,950             | 160,871                 | ---        | ---               | ---              | ---                              | 160,871     |
| ELY              | 987,380    | 1,998               | 41,178       | ---            | 2,216,830    | 119,562      | 2,336,392                  | 392,940              | 24,877             | 10,342            | 320,988            | 4,116,095               | 265,746    | ---               | ---              | 42,513                           | 4,424,354   |
| ELYSIAN          | 262,702    | 169,638             | 25,738       | ---            | 192,108      | 5,442        | 197,550                    | 53,096               | 237                | 9,928             | 31,830             | 750,719                 | 113,829    | ---               | ---              | 10,000                           | 874,548     |
| EMILY            | 447,936    | ---                 | 38,402       | ---            | 54,255       | ---          | 54,255                     | 31,079               | ---                | 9,907             | 87,231             | 668,810                 | ---        | ---               | ---              | ---                              | 668,810     |
| EMMONS           | 47,042     | 22,929              | 1,173        | ---            | 119,683      | ---          | 119,683                    | 21,038               | ---                | 2,947             | 47,390             | 262,202                 | ---        | ---               | ---              | ---                              | 262,202     |
| ERHARD           | 5,647      | ---                 | 955          | ---            | 21,750       | ---          | 21,750                     | 9                    | 100                | 2,452             | 4,041              | 34,954                  | ---        | ---               | 5,000            | ---                              | 39,954      |
| ERSKINE          | 138,188    | 353                 | 2,558        | 31,275         | 119,262      | ---          | 150,537                    | 15,850               | 313                | 9,846             | 54,151             | 371,796                 | ---        | 1,682             | ---              | 17,443                           | 390,921     |
| EVAN             | 4,130      | ---                 | 1,020        | ---            | 6,350        | ---          | 6,350                      | ---                  | ---                | 12                | ---                | 11,512                  | ---        | ---               | ---              | ---                              | 11,512      |
| EVANSVILLE       | 76,290     | 1,480               | 3,632        | ---            | 178,118      | ---          | 178,118                    | 21,293               | 641                | 9,014             | 88,998             | 379,466                 | ---        | ---               | ---              | ---                              | 379,466     |
| EVELETH          | 410,455    | 17,294              | 19,750       | 25,675         | 3,059,288    | 152,649      | 3,237,612                  | 320,783              | 55,860             | 29,312            | 301,987            | 4,393,053               | 422,440    | 30,922            | ---              | 81,000                           | 4,927,415   |
| EXCELSIOR        | 693,127    | 18,868              | 117,905      | ---            | 336,733      | 70,000       | 406,733                    | 132,582              | 71,825             | 41,785            | 120,842            | 1,603,667               | ---        | ---               | 129,135          | 173,619                          | 1,906,421   |
| EYOTA            | 210,744    | 188,061             | 36,532       | ---            | 320,791      | ---          | 320,791                    | 39,104               | 2,066              | 41,030            | 71,288             | 909,616                 | 461,307    | ---               | ---              | 21,600                           | 1,392,523   |
| FAIRFAX          | 240,802    | 8,084               | 5,487        | ---            | 481,633      | ---          | 481,633                    | 161,896              | 3,442              | 22,221            | 49,221             | 972,786                 | 750,272    | ---               | 161,370          | ---                              | 1,884,428   |
| FAIRMONT         | 1,883,723  | 749,734             | 283,790      | 514,875        | 5,682,059    | ---          | 6,196,934                  | 290,187              | 53,008             | 272,090           | 1,777,681          | 11,507,147              | 3,563,028  | ---               | 808,241          | 1,975,280                        | 17,853,696  |
| FALCON HEIGHTS   | 950,522    | 138,263             | 68,618       | ---            | 495,742      | 10,906       | 506,648                    | 98,948               | 103,237            | 244,992           | 39,241             | 2,150,469               | ---        | ---               | ---              | 841,449                          | 2,991,918   |
| FARIBAULT        | 2,724,932  | 1,461,540           | 398,119      | 1,041,339      | 9,179,511    | 409,213      | 10,630,063                 | 2,831,794            | 153,165            | 745,482           | 412,938            | 19,358,033              | ---        | 485,439           | 543,231          | 4,930,140                        | 25,316,843  |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City  | Revenues   |                     |                      |                |              |              |                                  |                      |                    |                   |                    | Other Financing Sources |            |                         |                  | Total Revenues and Other Sources |            |
|---------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|------------|-------------------------|------------------|----------------------------------|------------|
|               | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing  | Other Financing Sources | Transfers        |                                  |            |
|               |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                         |            |                         | Enterprise Funds | Governmental Funds               |            |
| FARMINGTON    | 4,533,690  | 2,154,787           | 1,355,254            | 20,000         | 1,213,402    | 37,477       | 1,270,879                        | 2,810,985            | 76,913             | 336,428           | 72,859             | 12,611,795              | ---        | ---                     | 754,529          | 2,221,978                        | 15,588,302 |
| FARWELL       | 3,794      | ---                 | 75                   | ---            | 20,078       | ---          | 20,078                           | 4,796                | ---                | 9,070             | 4,464              | 42,277                  | ---        | ---                     | ---              | ---                              | 42,277     |
| FEDERAL DAM   | 18,769     | ---                 | 5,330                | ---            | 6,155        | ---          | 6,155                            | 2,035                | ---                | 20                | 128                | 32,437                  | ---        | ---                     | 3,085            | ---                              | 35,522     |
| FELTON        | 10,118     | ---                 | 1,758                | ---            | 44,315       | ---          | 44,315                           | 3,480                | ---                | 43                | 500                | 60,214                  | ---        | ---                     | 9,414            | ---                              | 69,628     |
| FERGUS FALLS  | 2,480,045  | 982,373             | 115,881              | 90,793         | 5,136,708    | 334,060      | 5,561,561                        | 757,613              | 111,037            | 1,142,780         | 450,781            | 11,602,071              | 730,000    | 12,966                  | 543,218          | 241,860                          | 13,130,115 |
| FERTILE       | 107,991    | 15,506              | 3,295                | 445            | 242,220      | ---          | 242,665                          | 21,499               | 1,867              | 9,224             | 71,798             | 473,845                 | ---        | ---                     | ---              | 35,945                           | 509,790    |
| FIFTY LAKES   | 240,523    | 84,679              | 17,596               | ---            | 25,198       | ---          | 25,198                           | 351                  | 80                 | 4,754             | 64,008             | 437,189                 | 132,441    | ---                     | ---              | ---                              | 569,630    |
| FINLAYSON     | 55,029     | 6,223               | 369                  | 39,240         | 40,821       | ---          | 80,061                           | 45,253               | ---                | 3,867             | 2,239              | 193,041                 | ---        | ---                     | 147,922          | ---                              | 340,963    |
| FISHER        | 67,400     | 29,317              | 11,656               | 14,121         | 72,131       | ---          | 86,252                           | 7,528                | 240                | 1,956             | 16,783             | 221,132                 | ---        | 5,000                   | ---              | ---                              | 226,132    |
| FLensburg     | 14,377     | ---                 | 40                   | ---            | 44,825       | 39           | 44,864                           | 1,902                | ---                | 1,244             | 19,878             | 82,305                  | ---        | ---                     | ---              | ---                              | 82,305     |
| FLOODWOOD     | 143,721    | ---                 | 11,642               | 60,831         | 256,862      | ---          | 317,693                          | 102,255              | 26,708             | 16,822            | 105,441            | 724,282                 | ---        | ---                     | 10,483           | ---                              | 734,765    |
| FLORENCE      | 4,646      | ---                 | 654                  | ---            | 12,559       | ---          | 12,559                           | ---                  | ---                | 2,245             | 3,426              | 23,530                  | ---        | ---                     | ---              | ---                              | 23,530     |
| FOLEY         | 507,982    | 1,157,397           | 44,087               | 389            | 626,900      | 30,024       | 657,313                          | 237,197              | 16,947             | 115,839           | 275,013            | 3,011,775               | 132,341    | ---                     | ---              | 281,779                          | 3,425,895  |
| FORADA        | 47,572     | ---                 | 7,505                | ---            | 14,576       | 200          | 14,776                           | 38,329               | ---                | 10,031            | 60,130             | 178,343                 | ---        | ---                     | ---              | 15,180                           | 193,523    |
| FOREST LAKE   | 4,110,592  | 788,591             | 593,006              | 31,690         | 1,362,152    | 12,864       | 1,406,706                        | 2,101,283            | 167,795            | 212,546           | 353,061            | 9,733,580               | ---        | 210,457                 | 20,000           | 39,000                           | 10,003,037 |
| FORESTON      | 28,974     | ---                 | 16,303               | ---            | 59,416       | ---          | 59,416                           | 12,353               | 301                | 3,052             | 71,837             | 192,236                 | ---        | ---                     | ---              | ---                              | 192,236    |
| FORT RIPLEY   | 7,398      | ---                 | 3,294                | ---            | 2,066        | ---          | 2,066                            | 1,129                | ---                | 3,233             | 13,835             | 30,955                  | ---        | ---                     | ---              | 1,000                            | 31,955     |
| FOSTON        | 310,152    | 8,404               | 12,485               | 468,000        | 661,577      | ---          | 1,129,577                        | 195,719              | 4,458              | 34,890            | 281,795            | 1,977,480               | 560,000    | ---                     | 80,000           | 155,884                          | 2,773,364  |
| FOUNTAIN      | 106,264    | 21,038              | 4,589                | ---            | 67,282       | ---          | 67,282                           | 5,500                | 1,288              | 6,774             | 60,635             | 273,370                 | ---        | ---                     | 5,600            | 91,358                           | 370,328    |
| FOXHOME       | 10,880     | ---                 | 705                  | ---            | 23,595       | ---          | 23,595                           | 1,120                | ---                | 363               | 5,762              | 42,425                  | ---        | ---                     | ---              | ---                              | 42,425     |
| FRANKLIN      | 106,510    | 6,214               | 3,771                | ---            | 197,235      | ---          | 197,235                          | 58,189               | 1,844              | 17,984            | 25,656             | 417,403                 | 98,000     | ---                     | ---              | ---                              | 515,403    |
| FRAZEE        | 198,873    | 30,317              | 9,231                | ---            | 332,631      | 19,794       | 352,425                          | 117,275              | 8,846              | 8,576             | 107,511            | 833,054                 | ---        | 2,131                   | ---              | ---                              | 835,185    |
| FREEBORN      | 49,464     | ---                 | 800                  | 16,200         | 65,898       | 3,500        | 85,598                           | 10,867               | ---                | 9,134             | 59,920             | 215,783                 | ---        | ---                     | ---              | 22,737                           | 238,520    |
| FREEPORT      | 128,419    | 70,301              | 16,488               | ---            | 128,475      | ---          | 128,475                          | 69,222               | 598                | 20,629            | 189,911            | 624,043                 | 375,000    | ---                     | 59,450           | ---                              | 1,058,493  |
| FRIDLEY       | 8,100,698  | 431,991             | 476,600              | 460,318        | 3,651,093    | 66,842       | 4,178,253                        | 1,531,781            | 203,588            | 876,305           | 433,326            | 16,232,542              | ---        | 5,799                   | 588,609          | 3,473,072                        | 20,300,022 |
| FROST         | 82,332     | ---                 | 392                  | ---            | 76,406       | 2,049        | 78,455                           | 30,823               | ---                | 5,387             | 15,310             | 212,699                 | ---        | ---                     | ---              | ---                              | 212,699    |
| FULDA         | 172,325    | 52,157              | 2,360                | 61,154         | 546,467      | 14,638       | 622,259                          | 71,752               | 5,140              | 13,325            | 85,260             | 1,024,578               | ---        | ---                     | 28,158           | 155,714                          | 1,208,450  |
| FUNKLEY       | ---        | ---                 | ---                  | ---            | 100          | ---          | 100                              | 1,012                | ---                | ---               | 1,000              | 2,112                   | ---        | ---                     | ---              | ---                              | 2,112      |
| GARFIELD      | 33,592     | ---                 | 6,188                | ---            | 185,999      | ---          | 185,999                          | 34,922               | ---                | 4,857             | 58,044             | 323,602                 | ---        | ---                     | ---              | ---                              | 323,602    |
| GARRISON      | 105,595    | ---                 | 13,260               | ---            | 37,407       | 2,475        | 39,882                           | 119,965              | 1,637              | 2,723             | 82,307             | 365,369                 | ---        | ---                     | ---              | 511                              | 365,880    |
| GARVIN        | 21,431     | ---                 | 1,235                | ---            | 61,492       | ---          | 61,492                           | 1,080                | ---                | 1,990             | 8,122              | 95,350                  | ---        | ---                     | ---              | ---                              | 95,350     |
| GARY          | 33,299     | ---                 | 481                  | 2,668          | 81,721       | ---          | 84,389                           | 7,776                | 130                | 3,914             | 4,621              | 134,610                 | ---        | ---                     | ---              | ---                              | 134,610    |
| GAYLORD       | 465,910    | 359,782             | 43,639               | ---            | 756,319      | 18,880       | 775,199                          | 90,262               | 12,469             | 142,161           | 557,620            | 2,447,042               | 2,705,410  | ---                     | 324,472          | 93,983                           | 5,570,907  |
| GEM LAKE      | 123,322    | 69,758              | ---                  | ---            | 6,336        | 920          | 7,256                            | 435                  | 2,323              | 7,019             | 22,544             | 232,657                 | ---        | ---                     | ---              | ---                              | 232,657    |
| GENEVA        | 49,317     | ---                 | 5,110                | ---            | 101,159      | ---          | 101,159                          | 15,692               | ---                | 17,935            | 31,381             | 220,594                 | ---        | ---                     | ---              | 15,000                           | 235,594    |
| GENOLA        | 11,164     | ---                 | 5,120                | ---            | 565          | 2,070        | 2,635                            | 2,200                | 1,727              | ---               | 2,986              | 25,832                  | ---        | ---                     | ---              | ---                              | 25,832     |
| GEORGETOWN    | 16,290     | 5,060               | 975                  | ---            | 8,616        | 1,781        | 10,397                           | 5,080                | ---                | 5,379             | 527                | 43,708                  | ---        | ---                     | ---              | ---                              | 43,708     |
| GHENT         | 29,856     | 37,616              | 5,205                | ---            | 69,755       | ---          | 69,755                           | 6,164                | 54                 | 1,948             | 18,162             | 168,760                 | ---        | ---                     | ---              | 89,553                           | 258,313    |
| GIBBON        | 208,539    | ---                 | 7,389                | ---            | 269,092      | 34,245       | 303,337                          | 42,316               | 9,802              | 6,089             | 22,787             | 600,259                 | 850,000    | ---                     | ---              | ---                              | 1,450,259  |
| GILBERT       | 417,938    | 33,645              | 7,876                | 210,763        | 1,850,835    | 499,793      | 2,561,391                        | 279,030              | 21,630             | 27,919            | 95,604             | 3,445,033               | ---        | 5,000                   | 110,237          | 35,500                           | 3,595,770  |
| GILMAN        | 5,576      | ---                 | 656                  | ---            | 3,813        | 1,212        | 5,025                            | 27,481               | ---                | 6,510             | 1,434              | 46,682                  | ---        | ---                     | 10,800           | ---                              | 57,482     |
| GLENCOE       | 1,537,362  | 123,530             | 82,475               | 6,679          | 1,544,747    | ---          | 1,551,426                        | 273,583              | 70,654             | 47,310            | 395,550            | 4,081,890               | 377,699    | ---                     | 357,327          | 359,531                          | 5,176,447  |
| GLENVILLE     | 77,789     | 10,546              | 2,720                | 125,889        | 170,085      | ---          | 295,974                          | 36,880               | 349                | 5,877             | 116,724            | 546,859                 | ---        | ---                     | ---              | 13,500                           | 560,359    |
| GLENWOOD      | 663,020    | 206,879             | 41,778               | ---            | 1,090,372    | ---          | 1,090,372                        | 182,694              | 19,046             | 69,432            | 83,339             | 2,356,560               | ---        | ---                     | 34,984           | 49,945                           | 2,441,489  |
| GLYNDON       | 209,332    | 149,740             | 24,875               | 7,421          | 250,407      | 11,675       | 269,503                          | 84,746               | 14,780             | 10,938            | 23,979             | 787,893                 | 723,801    | ---                     | ---              | ---                              | 1,511,694  |
| GOLDEN VALLEY | 13,458,193 | 1,448,602           | 1,401,174            | 49,393         | 3,108,012    | ---          | 3,157,405                        | 1,810,493            | 254,038            | 953,406           | 468,137            | 22,951,448              | 10,891,312 | 117,269                 | 210,000          | 20,375,216                       | 54,545,245 |
| GONVICK       | 47,541     | ---                 | 1,728                | 19,218         | 112,056      | ---          | 131,274                          | 36,434               | 2,730              | 17,519            | 52,783             | 290,009                 | 25,000     | ---                     | ---              | ---                              | 315,009    |
| GOOD THUNDER  | 157,706    | 55,407              | 1,829                | ---            | 169,285      | 600          | 169,885                          | 81,695               | 1,923              | 15,830            | 36,017             | 520,292                 | ---        | ---                     | ---              | ---                              | 520,292    |
| GOODHUE       | 246,795    | 32,884              | 55,769               | ---            | 180,832      | ---          | 180,832                          | 83,545               | 1,069              | 13,510            | 575,671            | 1,190,075               | 490,200    | ---                     | 15,000           | 21,582                           | 1,716,857  |
| GOODRIDGE     | 5,690      | 30,739              | ---                  | ---            | 34,015       | ---          | 34,015                           | 215                  | ---                | ---               | 12,895             | 83,554                  | ---        | ---                     | ---              | ---                              | 83,554     |
| GOODVIEW      | 915,997    | 80,851              | 7,183                | ---            | 491,250      | ---          | 491,250                          | 10,843               | 30,982             | 44,268            | 283,371            | 1,864,745               | ---        | ---                     | ---              | ---                              | 1,864,745  |
| GRACEVILLE    | 115,335    | 9,302               | 1,780                | 12,306         | 246,085      | 7,000        | 265,391                          | 51,766               | 776                | 1,919             | 18,093             | 464,362                 | 58,459     | ---                     | ---              | 78,000                           | 600,821    |
| GRANADA       | 10,942     | 3,606               | 450                  | ---            | 81,884       | 1,201        | 83,085                           | 850                  | ---                | 10,713            | 6,235              | 115,881                 | ---        | ---                     | ---              | 5,000                            | 120,881    |
| GRAND MARAIS  | 710,621    | 69,979              | 22,160               | ---            | 522,506      | 74,808       | 597,314                          | 656,754              | 2,597              | 42,373            | 44,489             | 2,146,287               | ---        | ---                     | 171,299          | 175,920                          | 2,493,506  |
| GRAND MEADOW  | 122,773    | 40,074              | 2,864                | ---            | 291,524      | 5,000        | 296,524                          | 77,612               | 1,021              | 30,558            | 69,719             | 641,145                 | 473,187    | ---                     | 35,800           | 50,500                           | 1,200,632  |
| GRAND RAPIDS  | 3,838,855  | 1,064,414           | 197,039              | 118,482        | 3,634,195    | 24,543       | 3,777,220                        | 1,329,452            | 119,776            | 375,667           | 621,557            | 11,323,980              | 3,345,061  | ---                     | 2,500            | 1,581,854                        | 16,253,395 |
| GRANITE FALLS | 564,743    | 141,848             | 37,785               | 11,027         | 2,042,505    | 2,090        | 2,055,622                        | 85,524               | 16,261             | 46,321            | 178,113            | 3,126,217               | 1,220,000  | 147,307                 | 354,483          | 389,063                          | 5,237,070  |
| GRANT         | 526,208    | 106,088             | 151,529              | ---            | 31,788       | 13,144       | 44,932                           | ---                  | 43,833             | 783               | 11,313             | 884,686                 | ---        | ---                     | ---              | ---                              | 884,686    |
| GRASSTON      | 7,342      | ---                 | 6,026                | ---            | 23,831       | ---          | 23,831                           | 7,360                | ---                | 816               | 1,367              | 46,742                  | ---        | ---                     | ---              | ---                              | 46,742     |
| GREEN ISLE    | 147,784    | 339,250             | 28,179               | 1,000          | 85,980       | 17,763       | 104,743                          | 34,251               | ---                | 10,366            | 62,433             | 727,006                 | 565,375    | ---                     | 97,817           | 80,128                           | 1,470,326  |
| GREENBUSH     | 110,837    | 23,158              | 3,829                | 88,909         | 250,628      | ---          | 339,537                          | 78,304               | 2,943              | 5,720             | 52,349             | 616,677                 | ---        | ---                     | ---              | ---                              | 616,677    |
| GREENFIELD    | 775,194    | 608,054             | 111,353              | ---            | 524,894      | 96,005       | 620,899                          | 34,560               | 27,257             | 247,601           | 41,141             | 2,466,059               | ---        | 81,000                  | ---              | 1,471,212                        | 4,018,271  |
| GREENWALD     | 14,130     | 3,132               | ---                  | ---            | 18,039       | ---          | 18,039                           | 6                    | 480                | 3,762             | 37,845             | 80,027                  | 255,000    | ---                     | ---              | ---                              | 335,027    |
| GREENWOOD     | 273,500    | ---                 | 68,477               | ---            | 11,539       | 7,317        | 18,856                           | 21,107               | 7,594              | 7,163             | ---                | 396,697                 | ---        | ---                     | ---              | ---                              | 396,697    |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues            |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                | Other Financing Sources |                         |                  |                    | Total                            |
|---------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|----------------|-------------------------|-------------------------|------------------|--------------------|----------------------------------|
| Name of City        | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing               | Other Financing Sources | Transfers        |                    | Total Revenues and Other Sources |
|                     |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         | Enterprise Funds | Governmental Funds |                                  |
| GREY EAGLE          | 40,678     | 13,083              | 2,340                | ---            | 95,947       | ---          | 95,947                           | 54,965               | 488                | 18,048            | 33,113             | 258,662        | 76,000                  | ---                     | 1,665            | 15,995             | 352,322                          |
| GROVE CITY          | 51,730     | 1,726               | 5,260                | 925            | 201,618      | ---          | 202,543                          | 42,976               | 3,882              | ---               | 96,284             | 404,401        | ---                     | ---                     | 1,666            | 406,067            | ---                              |
| GRYGLA              | 31,644     | 17,161              | 2,423                | ---            | 87,749       | ---          | 87,749                           | 65,311               | ---                | 2,202             | 74,548             | 281,038        | 90,000                  | ---                     | 4,800            | 40,189             | 416,027                          |
| GULLY               | 4,403      | ---                 | 1,836                | ---            | 12,270       | 1,517        | 13,787                           | 6,480                | ---                | 9,032             | 10,941             | 46,479         | ---                     | ---                     | ---              | ---                | 46,479                           |
| HACKENSACK          | 104,725    | ---                 | 3,684                | ---            | 33,710       | ---          | 33,710                           | 3,060                | ---                | 584               | 51,817             | 197,580        | ---                     | ---                     | 42,000           | ---                | 239,580                          |
| HADLEY              | 20,847     | ---                 | ---                  | ---            | 9,883        | ---          | 9,883                            | ---                  | ---                | 650               | 3,428              | 34,808         | ---                     | ---                     | ---              | ---                | 34,808                           |
| HALLOCK             | 145,731    | 55,488              | 4,855                | 42,785         | 531,527      | ---          | 574,312                          | 176,387              | 300                | 25,575            | 21,105             | 1,003,753      | 1,595,000               | ---                     | 92,945           | 18,314             | 2,710,012                        |
| HALMA               | 4,693      | ---                 | ---                  | 4,880          | 10,873       | ---          | 15,753                           | 114                  | ---                | 369               | 400                | 21,329         | ---                     | ---                     | ---              | 5,757              | 27,086                           |
| HALSTAD             | 164,671    | 42,622              | 6,359                | 10,530         | 203,323      | ---          | 213,853                          | 147,398              | 2,861              | 16,413            | 77,827             | 672,004        | ---                     | ---                     | ---              | 140,294            | 812,298                          |
| HAM LAKE            | 2,239,464  | 375,246             | 691,811              | 34,074         | 592,004      | 32,876       | 658,954                          | 350,886              | 41,005             | 370,312           | 424,123            | 5,151,801      | ---                     | ---                     | ---              | 940,032            | 6,091,833                        |
| HAMBURG             | 224,891    | 230,010             | 11,421               | ---            | 79,228       | 5,771        | 84,999                           | 45,602               | 349                | 1,097             | 70,428             | 668,797        | 54,000                  | ---                     | ---              | 33,310             | 756,107                          |
| HAMMOND             | 12,051     | 1,000               | 2,439                | ---            | 32,543       | ---          | 32,543                           | ---                  | 311                | 133               | 14,093             | 62,570         | 13,500                  | ---                     | ---              | ---                | 76,070                           |
| HAMPTON             | 53,763     | 805                 | 21,979               | ---            | 28,644       | ---          | 28,644                           | 3,156                | 1,614              | 6,073             | 31,968             | 148,002        | ---                     | ---                     | ---              | ---                | 148,002                          |
| HANCOCK             | 82,607     | 6,548               | 1,997                | ---            | 217,798      | ---          | 217,798                          | 77,245               | 1,028              | 5,625             | 12,793             | 405,641        | ---                     | ---                     | 221,714          | 7,874              | 635,229                          |
| HANLEY FALLS        | 77,869     | 16,775              | 490                  | ---            | 87,221       | ---          | 87,221                           | 8,707                | ---                | 3,720             | 25,710             | 220,492        | ---                     | ---                     | 5,000            | ---                | 225,492                          |
| HANOVER             | 468,638    | 210,472             | 353,599              | ---            | 82,170       | 21,500       | 103,670                          | 129,511              | 10,715             | 50,004            | 139,217            | 1,465,826      | 355,000                 | ---                     | ---              | 136,187            | 1,957,013                        |
| HANSKA              | 55,268     | 9,197               | 442                  | ---            | 128,741      | ---          | 128,741                          | 93,249               | ---                | 4,725             | 9,269              | 300,891        | ---                     | ---                     | 28,300           | 54,110             | 383,301                          |
| HARDING             | 4,300      | 74                  | 2,220                | ---            | 86,699       | 2,106        | 88,805                           | 2,335                | ---                | 70                | 4,152              | 101,956        | ---                     | ---                     | ---              | ---                | 101,956                          |
| HARDWICK            | 18,169     | ---                 | 3,168                | ---            | 73,657       | 1,105        | 74,762                           | 7,783                | ---                | 3,565             | 1,364              | 109,261        | ---                     | ---                     | ---              | ---                | 109,261                          |
| HARMONY             | 339,360    | 61,536              | 6,664                | ---            | 1,414,222    | 12,723       | 1,426,945                        | 110,988              | 1,952              | 36,753            | 185,657            | 2,169,855      | 970,000                 | ---                     | ---              | 289,375            | 3,429,230                        |
| HARRIS              | 147,320    | ---                 | 2,701                | 2,744          | 121,174      | ---          | 123,918                          | 12,190               | ---                | 9,740             | 37,545             | 333,414        | ---                     | ---                     | ---              | ---                | 333,414                          |
| HARTLAND            | 61,862     | 3,960               | 975                  | ---            | 76,259       | ---          | 76,259                           | 33,658               | ---                | 1,013             | 12,917             | 190,644        | 153,763                 | ---                     | ---              | 1,969              | 346,376                          |
| HASTINGS            | 6,597,455  | 1,088,719           | 1,024,063            | 108,962        | 3,476,385    | 32,030       | 3,617,377                        | 2,653,867            | 115,408            | 907,564           | 96,280             | 16,100,733     | 5,051,050               | 132,745                 | 900,000          | 534,778            | 22,719,306                       |
| HATFIELD            | 7,981      | ---                 | 1,200                | ---            | 3,975        | 869          | 4,844                            | 117                  | 9                  | 2,431             | 287                | 16,869         | ---                     | ---                     | ---              | ---                | 16,869                           |
| HAWLEY              | 201,255    | 435,135             | 25,743               | ---            | 427,885      | ---          | 427,885                          | 43,212               | 20,904             | 25,261            | 193,779            | 1,373,174      | 752,012                 | ---                     | 210,910          | 298,096            | 2,634,192                        |
| HAYFIELD            | 430,653    | 63,927              | 13,384               | ---            | 389,372      | 10,818       | 400,190                          | 22,217               | 5,475              | 14,174            | 126,371            | 1,076,391      | ---                     | ---                     | 35,000           | 72,744             | 1,184,135                        |
| HAYWARD             | 88,050     | 11,263              | 3,356                | ---            | 59,584       | ---          | 59,584                           | 44,741               | ---                | 1,522             | 21,256             | 229,772        | ---                     | ---                     | ---              | ---                | 229,772                          |
| HAZEL RUN           | 4,227      | ---                 | ---                  | ---            | 13,113       | ---          | 13,113                           | 54                   | ---                | 1,726             | ---                | 19,120         | ---                     | ---                     | ---              | ---                | 19,120                           |
| HECTOR              | 317,405    | 71,307              | 3,243                | ---            | 652,113      | 1,817        | 653,930                          | 130,143              | 8,162              | 39,985            | 35,330             | 1,259,505      | 2,946,753               | ---                     | ---              | 190,400            | 4,396,658                        |
| HEIDELBERG          | 7,627      | ---                 | 2,533                | ---            | 2,556        | ---          | 2,556                            | 8                    | ---                | 210               | 7,049              | 19,983         | ---                     | ---                     | ---              | ---                | 19,983                           |
| HENDERSON           | 254,717    | 270,676             | 11,669               | ---            | 460,669      | 9,370        | 470,039                          | 80,770               | 11,894             | 2,476             | 111,149            | 1,213,390      | 770,000                 | ---                     | 48,000           | 197,520            | 2,228,910                        |
| HENDRICKS           | 187,993    | 878                 | 1,648                | ---            | 238,927      | ---          | 238,927                          | 66,871               | 483                | 5,337             | 59,590             | 561,727        | ---                     | ---                     | ---              | 85,681             | 647,408                          |
| HENDRUM             | 62,737     | 6,639               | 665                  | 778            | 84,642       | ---          | 85,420                           | 25,378               | 711                | 95                | 20,586             | 202,231        | 100,000                 | ---                     | 10,121           | 147,737            | 460,089                          |
| HENNING             | 169,698    | ---                 | 1,935                | 143,182        | 262,530      | 1,262        | 406,974                          | 40,937               | 3,153              | 34,564            | 80,293             | 737,554        | ---                     | 125,461                 | 5,000            | 30,516             | 898,531                          |
| HENRIETTE           | 5,233      | ---                 | 1,212                | ---            | 5,755        | ---          | 5,755                            | 952                  | ---                | 2,710             | 5,287              | 21,149         | ---                     | ---                     | ---              | ---                | 21,149                           |
| HERMAN              | 62,130     | 12,101              | 189                  | 320            | 250,947      | 10,159       | 261,426                          | 71,530               | 429                | 4,963             | 35,201             | 447,969        | ---                     | ---                     | 8,401            | 230                | 456,600                          |
| HERMANTOWN          | 2,773,136  | 350,080             | 152,358              | ---            | 1,040,536    | 24,000       | 1,064,536                        | 36,687               | 50,979             | 84,891            | 217,649            | 4,730,316      | 4,750,990               | 7,309                   | ---              | 2,178,258          | 11,666,873                       |
| HERON LAKE          | 125,789    | ---                 | 1,470                | ---            | 267,299      | 8,201        | 275,500                          | 115,276              | 5,623              | 9,450             | 51,451             | 584,559        | ---                     | ---                     | 18,580           | 42,570             | 645,709                          |
| HEWITT              | 31,539     | 3,977               | 4,470                | 19,526         | 64,484       | ---          | 84,010                           | 47,395               | ---                | 1,439             | 9,188              | 182,018        | ---                     | ---                     | ---              | 340                | 182,358                          |
| HIBBING             | 1,756,533  | 70,918              | 98,485               | 96,886         | 13,356,462   | 29,050       | 13,482,398                       | 1,525,394            | 112,661            | 95,638            | 808,058            | 17,950,085     | 1,430,000               | 989,770                 | ---              | 1,463,483          | 21,833,338                       |
| HILL CITY           | 246,570    | ---                 | 10,528               | 20,339         | 93,790       | 2,117        | 116,246                          | 34,662               | 10,244             | 6,922             | 72,319             | 497,491        | ---                     | ---                     | 58,212           | 67,570             | 623,273                          |
| HILLMAN             | 3,075      | ---                 | 1,675                | ---            | 1,958        | ---          | 1,958                            | ---                  | 200                | ---               | 2,692              | 9,600          | ---                     | ---                     | ---              | ---                | 9,600                            |
| HILLS               | 38,886     | 1,575               | 590                  | ---            | 144,744      | ---          | 144,744                          | 32,727               | 158                | 20,230            | 5,877              | 244,787        | ---                     | 150                     | 8,051            | 25,457             | 278,445                          |
| HILLTOP             | 403,694    | ---                 | 32,904               | ---            | 112,768      | 12,180       | 124,948                          | 30,666               | 7,279              | 4,403             | 29,295             | 633,189        | ---                     | ---                     | ---              | ---                | 633,189                          |
| HINCKLEY            | 492,126    | 46,143              | 48,070               | ---            | 284,582      | ---          | 284,582                          | 74,166               | 6,413              | 38,388            | 92,375             | 1,082,263      | 18,025                  | ---                     | 206,756          | 127,116            | 1,434,160                        |
| HITTERDAL           | 12,592     | ---                 | 38                   | ---            | 62,636       | ---          | 62,636                           | 20,582               | ---                | 9,532             | 15,205             | 120,585        | ---                     | ---                     | ---              | ---                | 120,585                          |
| HOFFMAN             | 57,314     | 22,426              | 1,629                | 30,274         | 152,935      | ---          | 183,209                          | 64,468               | 1,888              | 9,944             | 40,297             | 381,175        | 246,610                 | ---                     | ---              | 85,077             | 712,862                          |
| HOKAH               | 106,388    | 21,326              | 2,598                | ---            | 245,669      | ---          | 245,669                          | 20,962               | 1,375              | 28,756            | 19,353             | 446,427        | ---                     | ---                     | ---              | 9,485              | 455,912                          |
| HOLDINGFORD         | 225,050    | 26,211              | 3,225                | ---            | 204,374      | ---          | 204,374                          | 51,349               | 277                | 12,242            | 31,492             | 554,220        | 745,000                 | ---                     | 111,224          | ---                | 1,410,444                        |
| HOLLAND             | 22,029     | 3,031               | 1,495                | ---            | 60,735       | ---          | 60,735                           | 3,593                | ---                | 10,769            | 4,889              | 106,541        | ---                     | ---                     | ---              | ---                | 106,541                          |
| HOLLANDALE          | 62,706     | ---                 | 1,281                | 5,810          | 57,790       | ---          | 63,600                           | 26,088               | ---                | 8,905             | 8,406              | 170,986        | ---                     | ---                     | 308              | ---                | 171,294                          |
| HOLLOWAY            | 21,382     | ---                 | ---                  | ---            | 24,702       | ---          | 24,702                           | 2,746                | ---                | 75                | 5,384              | 54,289         | ---                     | ---                     | ---              | ---                | 54,289                           |
| HOLT                | 3,913      | ---                 | ---                  | ---            | 12,404       | ---          | 12,404                           | 535                  | ---                | ---               | ---                | 16,852         | ---                     | ---                     | ---              | ---                | 16,852                           |
| HOPKINS             | 8,365,511  | 1,363,167           | 468,312              | 466,145        | 2,043,625    | 321,036      | 2,830,806                        | 898,896              | 148,112            | 584,238           | 313,848            | 14,972,890     | 14,170,000              | ---                     | 26,952           | 2,328,241          | 31,498,083                       |
| HOUSTON             | 238,824    | 17,630              | 613                  | ---            | 372,106      | ---          | 372,106                          | 203,086              | 4,029              | 1,904             | 243,606            | 1,081,798      | 290,000                 | ---                     | 19,200           | 81,845             | 1,472,843                        |
| HOWARD LAKE         | 519,502    | 196,467             | 58,980               | 31,219         | 509,869      | 2,636        | 543,724                          | 267,199              | 11,792             | 20,342            | 113,893            | 1,731,899      | 550,000                 | 317,936                 | 341,928          | 539,386            | 3,481,149                        |
| HOYT LAKES          | 464,058    | 2,500               | 20,601               | 39,914         | 1,739,834    | 206,267      | 1,986,015                        | 319,405              | 6,526              | 74,380            | 315,811            | 3,189,296      | 456,088                 | ---                     | ---              | 305,124            | 3,950,508                        |
| HUGO                | 1,946,577  | 74,082              | 286,573              | ---            | 831,256      | 95,269       | 926,525                          | 496,690              | 42,510             | 201,459           | 46,892             | 4,021,308      | 438,101                 | ---                     | 30,957           | 441,455            | 4,931,821                        |
| HUMBOLDT            | 2,747      | ---                 | ---                  | 13,578         | 15,128       | ---          | 28,706                           | ---                  | ---                | ---               | 396                | 31,849         | ---                     | ---                     | ---              | ---                | 31,849                           |
| HUTCHINSON          | 4,611,005  | 1,651,386           | 328,506              | 85,177         | 3,562,115    | 113,683      | 3,760,975                        | 1,436,785            | 76,200             | 302,517           | 669,170            | 12,836,544     | 3,994,835               | ---                     | 1,223,600        | 2,019,823          | 20,074,802                       |
| IHLEN               | 24,787     | ---                 | 2,024                | ---            | 22,427       | ---          | 22,427                           | 23,063               | 564                | 52                | 675                | 73,592         | ---                     | ---                     | ---              | ---                | 73,592                           |
| INDEPENDENCE        | 1,481,028  | 147,107             | 331,992              | 75,641         | 93,799       | 18,981       | 188,421                          | 158,734              | 57,090             | 101,628           | 20,756             | 2,486,690      | 240,271                 | ---                     | ---              | 178,203            | 2,905,164                        |
| INTERNATIONAL FALLS | 1,390,048  | 10,794              | 43,142               | ---            | 4,356,886    | 216,663      | 4,573,549                        | 491,502              | 84,919             | 250,587           | 662,902            | 7,507,443      | ---                     | ---                     | 315,665          | 408,958            | 8,232,066                        |
| INVER GROVE HEIGHTS | 10,356,147 | 1,034,021           | 1,006,620            | 81,983         | 4,544,714    | 47,952       | 4,674,649                        | 2,494,412            | 204,292            | 1,146,278         | 513,422            | 21,429,841     | 6,475,277               | 263,089                 | 851,108          | 5,482,082          | 34,501,397                       |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues             |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                | Other Financing Sources |                         |                  |                    | Total Revenues and Other Sources |  |
|----------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|----------------|-------------------------|-------------------------|------------------|--------------------|----------------------------------|--|
| Name of City         | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing               | Other Financing Sources | Transfers        |                    |                                  |  |
|                      |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         | Enterprise Funds | Governmental Funds |                                  |  |
| IONA                 | 27,607     | 2,881               | 835                  | ---            | 49,856       | ---          | 49,856                           | 4,920                | ---                | 209               | 6,709              | 93,017         | ---                     | ---                     | ---              | ---                | 93,017                           |  |
| IRON JUNCTION        | 427        | ---                 | ---                  | ---            | 16,538       | ---          | 16,538                           | ---                  | ---                | 1,330             | 360                | 18,655         | ---                     | ---                     | 2,611            | ---                | 21,266                           |  |
| IRONTON              | 139,677    | 1,450               | 8,386                | ---            | 261,908      | 14,100       | 276,008                          | 679                  | ---                | 5,814             | 6,286              | 438,300        | ---                     | ---                     | ---              | 77,072             | 515,372                          |  |
| ISANTI               | 709,441    | 69,564              | 214,652              | 56,222         | 750,157      | 2,691        | 809,070                          | 457,377              | 25,975             | 76,276            | 216,803            | 2,579,158      | ---                     | ---                     | 119,635          | 700,213            | 3,399,006                        |  |
| ISLE                 | 307,590    | 44,364              | 2,708                | ---            | 123,153      | ---          | 123,153                          | 80,928               | 14,449             | 26,665            | 56,622             | 656,479        | 78,890                  | ---                     | ---              | 30,780             | 795,174                          |  |
| IVANHOE              | 106,755    | 2,315               | 635                  | ---            | 248,242      | 7,199        | 255,441                          | 69,884               | 746                | 2,076             | 80,469             | 518,321        | ---                     | ---                     | 1,000            | 11,000             | 530,321                          |  |
| JACKSON              | 543,220    | 67,618              | 33,303               | ---            | 1,434,981    | 40,870       | 1,475,851                        | 185,802              | 18,576             | 121,501           | 121,235            | 2,567,106      | ---                     | ---                     | 376,353          | 116,400            | 3,059,859                        |  |
| JANESVILLE           | 383,364    | 161,062             | 28,595               | 4,182          | 614,268      | 10,000       | 628,450                          | 82,553               | 19,472             | 23,503            | 153,084            | 1,480,083      | 2,034,330               | ---                     | 47,517           | 172,124            | 3,734,054                        |  |
| JASPER               | 62,135     | ---                 | 569                  | 10,300         | 185,634      | 2,316        | 198,250                          | 12,875               | 305                | 6,521             | 109,945            | 390,600        | 72,000                  | ---                     | 15,000           | 7,628              | 485,228                          |  |
| JEFFERS              | 37,174     | 7,233               | 3,100                | ---            | 123,495      | ---          | 123,495                          | 37,396               | ---                | 7,187             | 18,262             | 233,847        | ---                     | ---                     | ---              | 27,257             | 261,104                          |  |
| JENKINS              | 109,365    | ---                 | 2,455                | ---            | 21,195       | ---          | 21,195                           | 1,000                | 1,134              | 2,299             | 9,964              | 147,412        | ---                     | ---                     | ---              | 14,341             | 161,753                          |  |
| JOHNSON              | 5,319      | ---                 | 55                   | ---            | 4,772        | ---          | 4,772                            | ---                  | ---                | 1,131             | ---                | 11,277         | ---                     | ---                     | ---              | ---                | 11,277                           |  |
| JORDAN               | 1,343,261  | 1,139,880           | 362,077              | 59,807         | 672,417      | ---          | 732,224                          | 165,177              | 90,523             | 84,363            | 205,593            | 4,123,098      | 2,333,893               | ---                     | 300,352          | 162,520            | 6,919,863                        |  |
| KANDIYOHI            | 60,858     | 17,191              | 1,447                | ---            | 95,769       | ---          | 95,769                           | 52,503               | ---                | 14,428            | 19,729             | 261,925        | ---                     | ---                     | 25,000           | 25,000             | 311,925                          |  |
| KARLSTAD             | 176,464    | 13,407              | 1,064                | 10,156         | 252,964      | ---          | 263,120                          | 108,374              | 2,295              | 42,899            | 44,148             | 651,771        | 148,780                 | ---                     | 10,000           | ---                | 810,551                          |  |
| KASOTA               | 42,334     | 5,543               | 8,554                | 20,281         | 121,563      | 10,239       | 152,083                          | 30,240               | 4,103              | 8,082             | 53,633             | 304,572        | ---                     | ---                     | 40,000           | ---                | 344,572                          |  |
| KASSON               | 843,716    | 592,273             | 47,096               | 6,344          | 925,581      | 45,282       | 977,207                          | 112,797              | 24,592             | 181,535           | 71,668             | 2,850,884      | 1,444,234               | ---                     | 32,500           | ---                | 4,327,618                        |  |
| KEEWATIN             | 131,864    | ---                 | 5,938                | 25,425         | 869,695      | 2,338        | 897,458                          | 28,521               | 4,775              | 10,196            | 60,375             | 1,139,127      | 213,242                 | ---                     | ---              | 58,771             | 1,411,140                        |  |
| KELLIHER             | 36,926     | 17,145              | 2,740                | ---            | 91,364       | ---          | 91,364                           | 32,823               | 171                | 9,162             | 42,042             | 232,373        | ---                     | ---                     | 20,000           | ---                | 252,373                          |  |
| KELLOGG              | 38,273     | 77,498              | 6,795                | ---            | 84,837       | 3,738        | 88,575                           | 54,768               | 604                | 1,574             | 79,789             | 347,876        | ---                     | ---                     | 6,000            | 19,763             | 373,639                          |  |
| KENNEDY              | 63,271     | 37,468              | 1,310                | ---            | 82,357       | ---          | 82,357                           | 46,472               | ---                | 10,562            | 7,401              | 248,841        | ---                     | ---                     | ---              | ---                | 248,841                          |  |
| KENNETH              | 3,380      | ---                 | 1,150                | ---            | 14,638       | ---          | 14,638                           | 1,206                | ---                | 3,371             | ---                | 23,745         | ---                     | ---                     | ---              | ---                | 23,745                           |  |
| KENSINGTON           | 27,971     | ---                 | 255                  | 110,167        | 71,517       | ---          | 181,684                          | 16,254               | 258                | 15,220            | 37,918             | 279,560        | ---                     | ---                     | 43,152           | ---                | 322,712                          |  |
| KENT                 | 4,543      | ---                 | ---                  | ---            | 22,759       | ---          | 22,759                           | 50                   | ---                | 2,649             | 25                 | 30,026         | ---                     | ---                     | ---              | ---                | 30,026                           |  |
| KENYON               | 450,761    | 161,327             | 4,135                | 2,487          | 498,137      | 15,849       | 516,473                          | 237,083              | 4,512              | 29,710            | 54,374             | 1,458,375      | ---                     | ---                     | 81,301           | 249,269            | 1,788,945                        |  |
| KERKHOVEN            | 84,893     | ---                 | 975                  | ---            | 206,753      | ---          | 206,753                          | 127,491              | 1,054              | 19,228            | 32,361             | 472,755        | ---                     | ---                     | 76,582           | 37,573             | 586,910                          |  |
| KERRICK              | 9,354      | ---                 | 1,300                | ---            | 16,025       | ---          | 16,025                           | ---                  | ---                | 132               | 4,972              | 31,783         | ---                     | ---                     | ---              | ---                | 31,783                           |  |
| KETTLE RIVER         | 37,202     | ---                 | 3,600                | 38,219         | 48,402       | 2,500        | 89,121                           | 30,638               | ---                | 3,405             | 10,764             | 174,730        | ---                     | ---                     | 44,243           | 11,305             | 230,278                          |  |
| KIESTER              | 86,568     | ---                 | 455                  | 102            | 237,318      | ---          | 237,420                          | 3,183                | ---                | ---               | 54,702             | 382,328        | 20,150                  | ---                     | 32,885           | 70,000             | 505,363                          |  |
| KILKENNY             | 4,884      | 50                  | 3,042                | ---            | 46,910       | ---          | 46,910                           | 33,894               | 100                | 21,051            | 60,127             | 170,058        | ---                     | ---                     | ---              | 24,266             | 194,324                          |  |
| KIMBALL              | 202,767    | 7,625               | 6,747                | 13,808         | 146,561      | 2,304        | 162,673                          | 199,303              | 13,699             | 9,320             | 46,658             | 648,792        | ---                     | 2,150                   | ---              | 36,000             | 686,942                          |  |
| KINBRAE              | 2,911      | ---                 | 500                  | ---            | 1,089        | ---          | 1,089                            | ---                  | ---                | ---               | ---                | 4,500          | 15,000                  | ---                     | ---              | ---                | 19,500                           |  |
| KINGSTON             | 14,287     | ---                 | 900                  | ---            | 12,069       | 225          | 12,294                           | 2                    | ---                | 57                | 16,204             | 43,744         | ---                     | ---                     | ---              | ---                | 43,744                           |  |
| KINNEY               | 81,065     | ---                 | 481                  | ---            | 292,172      | ---          | 292,172                          | 142,808              | 1,426              | 4,804             | 6,906              | 529,662        | ---                     | ---                     | ---              | ---                | 529,662                          |  |
| LA CRESCENT          | 1,109,948  | 378,531             | 54,805               | 146,379        | 767,999      | 5,274        | 919,652                          | 97,656               | 38,036             | 90,328            | 42,699             | 2,731,655      | 2,314,292               | 26,000                  | 136,000          | 329,610            | 5,537,557                        |  |
| LA PRAIRIE           | 168,010    | 56,448              | 14,610               | ---            | 135,150      | ---          | 135,150                          | 2,559                | 2,056              | 21,540            | 4,133              | 404,506        | 253,000                 | ---                     | ---              | ---                | 657,506                          |  |
| LA SALLE             | 10,737     | ---                 | 700                  | ---            | 19,544       | 275          | 19,819                           | 230                  | ---                | 432               | 15,815             | 47,733         | ---                     | ---                     | ---              | ---                | 47,733                           |  |
| LAFAYETTE            | 70,771     | 434                 | 630                  | ---            | 151,702      | 78           | 151,780                          | 32,056               | ---                | 5,445             | 29,004             | 290,120        | ---                     | ---                     | ---              | 6,113              | 296,233                          |  |
| LAKE BENTON          | 90,283     | ---                 | 1,160                | 13,210         | 245,020      | ---          | 258,230                          | 47,974               | 714                | 4,279             | 37,755             | 440,395        | ---                     | ---                     | 40,000           | 7,929              | 488,324                          |  |
| LAKE BRONSON         | 21,599     | 9,615               | 2,627                | 6,976          | 86,050       | ---          | 93,026                           | 4,026                | ---                | 6,567             | 7,357              | 144,817        | ---                     | ---                     | 1,390            | ---                | 146,207                          |  |
| LAKE CITY            | 1,151,298  | 280,294             | 46,517               | 428            | 1,319,166    | 464,034      | 1,783,628                        | 302,903              | 43,202             | 341,634           | 753,446            | 4,702,922      | 1,700,000               | ---                     | 722,726          | 287,722            | 7,413,370                        |  |
| LAKE CRYSTAL         | 700,440    | 295,309             | 27,113               | ---            | 826,420      | ---          | 826,420                          | 280,008              | 13,844             | 146,278           | 15,058             | 2,304,470      | 323,080                 | ---                     | 12,147           | 15,869             | 2,655,566                        |  |
| LAKE ELMO            | 1,548,952  | 318,100             | 434,425              | ---            | 1,494,954    | 28,635       | 1,523,589                        | 302,370              | 70,737             | 206,149           | 180,724            | 4,585,046      | 333,596                 | ---                     | ---              | 414,300            | 5,332,942                        |  |
| LAKE HENRY           | 5,793      | ---                 | 2,375                | ---            | 14,574       | 9,822        | 24,396                           | 15,302               | ---                | 2,314             | 31,524             | 81,704         | ---                     | ---                     | ---              | ---                | 81,704                           |  |
| LAKE LILLIAN         | 45,541     | ---                 | 470                  | ---            | 60,253       | ---          | 60,253                           | 37,696               | ---                | 8,783             | 11,290             | 164,033        | ---                     | ---                     | 2,500            | ---                | 166,533                          |  |
| LAKE PARK            | 63,030     | 2,289               | 1,476                | ---            | 192,932      | 1,546        | 194,478                          | 37,461               | 4,614              | 4,647             | 157,618            | 465,613        | 100,000                 | ---                     | 72,078           | 20,000             | 657,691                          |  |
| LAKE SHORE           | 552,844    | 26,410              | 29,143               | ---            | 45,355       | ---          | 45,355                           | 1,290                | 4,114              | 21,613            | 13,901             | 694,670        | ---                     | ---                     | ---              | ---                | 694,670                          |  |
| LAKE ST. CROIX BEACH | 275,025    | 147,556             | 33,097               | ---            | 135,300      | 5,449        | 140,749                          | 27,748               | 4,305              | 6,600             | 5,146              | 640,226        | ---                     | ---                     | ---              | ---                | 640,226                          |  |
| LAKE WILSON          | 21,786     | ---                 | 132                  | 31,561         | 89,600       | ---          | 121,161                          | 13,747               | ---                | 11,262            | 74,768             | 242,856        | 10,000                  | ---                     | 99,262           | 43,351             | 395,469                          |  |
| LAKEFIELD            | 232,867    | 63,322              | 4,351                | ---            | 787,987      | ---          | 787,987                          | 36,340               | 4,346              | 174,781           | 57,012             | 1,361,006      | 370,000                 | 8,800                   | 22,000           | 630,335            | 2,392,141                        |  |
| LAKELAND             | 444,815    | 159,031             | 5,172                | 4,170          | 127,801      | 8,654        | 140,625                          | 4,823                | 9,491              | 15,695            | 30,117             | 809,769        | ---                     | ---                     | ---              | ---                | 119,567                          |  |
| LAKELAND SHORES      | 48,746     | 19,931              | 2,363                | ---            | 4,344        | ---          | 4,344                            | ---                  | 2,476              | 4,132             | 857                | 82,849         | ---                     | ---                     | ---              | 54,500             | 137,349                          |  |
| LAKEVILLE            | 11,096,331 | 2,321,798           | 2,433,290            | 58,383         | 5,814,411    | 435,819      | 6,308,613                        | 9,054,748            | 215,520            | 799,687           | 418,437            | 32,648,424     | 4,430,144               | ---                     | 495,648          | 4,298,775          | 41,872,991                       |  |
| LAMBERTON            | 191,598    | 13,044              | 2,718                | ---            | 343,231      | 31,540       | 374,771                          | 52,333               | 500                | 17,462            | 35,685             | 688,111        | 54,950                  | 1,388                   | 78,723           | 25,580             | 848,752                          |  |
| LANCASTER            | 29,330     | 10,379              | 915                  | 6,782          | 99,220       | ---          | 106,002                          | 17,668               | ---                | 1,707             | 8,029              | 174,030        | ---                     | ---                     | 10,802           | ---                | 184,832                          |  |
| LANDFALL             | 677,687    | ---                 | 4,907                | ---            | 40,442       | ---          | 40,442                           | 1,770                | 4,756              | 8,289             | 162,014            | 899,865        | ---                     | ---                     | ---              | ---                | 899,865                          |  |
| LANESBORO            | 251,780    | 7,530               | 14,352               | ---            | 333,081      | 24,990       | 358,071                          | 83,197               | 3,777              | 6,689             | 98,317             | 823,713        | ---                     | ---                     | 12,000           | 179,663            | 1,013,376                        |  |
| LAPORTE              | 6,671      | ---                 | 6,125                | ---            | 10,318       | ---          | 10,318                           | 1,246                | ---                | 534               | 3,367              | 28,261         | ---                     | ---                     | 76               | 9,135              | 37,472                           |  |
| LASTRUP              | 7,649      | ---                 | 2,235                | ---            | 5,029        | 2,100        | 7,129                            | 11,313               | 424                | 112               | 2                  | 28,864         | ---                     | ---                     | ---              | ---                | 28,864                           |  |
| LAUDERDALE           | 594,541    | 227,338             | 35,413               | 80,000         | 471,434      | 54,627       | 606,061                          | 106,437              | 37,527             | 38,328            | 15,299             | 1,660,944      | 1,186,465               | ---                     | ---              | 1,128,123          | 3,975,532                        |  |
| LE CENTER            | 277,635    | 332,826             | 19,937               | ---            | 592,697      | 10,360       | 603,057                          | 27,393               | 17,302             | 94,696            | 98,539             | 1,471,385      | 387,258                 | ---                     | 197,200          | ---                | 2,055,843                        |  |
| LE SUEUR             | 963,947    | 225,495             | 61,047               | ---            | 1,273,821    | 16,327       | 1,290,148                        | 501,248              | 18,921             | 240,007           | 1,882,948          | 5,183,761      | 5,709,855               | 6,434                   | 378,776          | 392,612            | 11,671,438                       |  |
| LENGBY               | 10,022     | ---                 | 410                  | ---            | 43,997       | ---          | 43,997                           | 4,319                | ---                | 467               | 3,258              | 64,153         | ---                     | ---                     | ---              | ---                | 64,153                           |  |
| LEONARD              | 2,470      | ---                 | 1,600                | ---            | 2,812        | ---          | 2,812                            | 65                   | 500                | 684               | 617                | 8,748          | ---                     | ---                     | ---              | ---                | 8,748                            |  |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues            |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                | Other Financing Sources |                         |                  |                    | Total                            |
|---------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|----------------|-------------------------|-------------------------|------------------|--------------------|----------------------------------|
| Name of City        | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing               | Other Financing Sources | Transfers        |                    | Total Revenues and Other Sources |
|                     |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         | Enterprise Funds | Governmental Funds |                                  |
| LEONIDAS            | 7,541      | ---                 | ---                  | ---            | 69,086       | ---          | 69,086                           | 2,281                | ---                | 31,435            | ---                | 110,343        | ---                     | ---                     | ---              | ---                | 110,343                          |
| LEROY               | 127,766    | 2,992               | 2,527                | ---            | 267,261      | 9,418        | 276,679                          | 27,904               | ---                | 4,832             | 87,193             | 529,893        | 360,000                 | ---                     | ---              | 7,580              | 897,473                          |
| LESTER PRAIRIE      | 283,922    | 18,843              | 54,305               | 22,115         | 354,909      | 16,741       | 393,765                          | 119,455              | 6,650              | 12,956            | 284,508            | 1,174,404      | ---                     | ---                     | ---              | 67,060             | 1,241,464                        |
| LEWISTON            | 299,642    | 6,775               | 19,175               | ---            | 370,780      | ---          | 370,780                          | 131,387              | 19,683             | 22,736            | 59,275             | 929,453        | ---                     | ---                     | ---              | ---                | 929,453                          |
| LEWISVILLE          | 38,311     | 417                 | 240                  | 8,200          | 64,390       | 450          | 73,040                           | 55,482               | ---                | 3,310             | 24,401             | 195,201        | ---                     | 4,500                   | ---              | 2,082              | 201,783                          |
| LEXINGTON           | 679,298    | 161,360             | 31,160               | ---            | 440,949      | 6,518        | 447,467                          | 19,838               | 26,289             | 10,162            | 78,246             | 1,453,820      | ---                     | ---                     | 102,213          | 98,800             | 1,654,833                        |
| LILYDALE            | 197,140    | 1,220               | 68,009               | ---            | 16,645       | 1,703        | 18,348                           | ---                  | 8,253              | 27,366            | 56,622             | 376,958        | ---                     | ---                     | ---              | ---                | 376,958                          |
| LINDSTROM           | 665,742    | 47,093              | 260,944              | 41,176         | 294,264      | 44,737       | 380,177                          | 575,018              | 20,016             | 299,062           | 104,322            | 2,352,374      | ---                     | ---                     | 120,932          | 568,479            | 3,041,785                        |
| LINO LAKES          | 6,323,587  | 2,050,015           | 913,948              | 163,407        | 1,009,221    | (313,812)    | 858,816                          | 766,282              | 100,393            | 447,182           | 475,258            | 11,935,031     | 2,878,201               | ---                     | ---              | 851,472            | 15,664,704                       |
| LISMORE             | 41,612     | 604                 | 20                   | ---            | 90,049       | 100          | 90,149                           | 18,830               | 177                | 1,257             | 6,287              | 158,936        | ---                     | ---                     | 33,724           | ---                | 192,660                          |
| LITCHFIELD          | 1,171,711  | 266,327             | 123,943              | 2,000          | 1,999,855    | ---          | 2,001,855                        | 776,731              | 34,484             | 85,972            | 399,884            | 4,860,907      | 415,997                 | 7,034                   | 460,458          | 1,125,975          | 6,870,371                        |
| LITTLE CANADA       | 2,209,822  | 236,735             | 302,931              | ---            | 404,760      | 52,048       | 456,808                          | 179,774              | 62,395             | 535,069           | 211,991            | 4,195,525      | ---                     | ---                     | 238,473          | 814,681            | 5,248,679                        |
| LITTLE FALLS        | 2,133,496  | 674,828             | 133,688              | 139,740        | 3,004,227    | 27,000       | 3,170,967                        | 339,067              | 67,817             | 225,672           | 1,642,890          | 8,388,425      | 719,050                 | ---                     | 348,500          | 1,707,619          | 11,163,594                       |
| LITTLEFORK          | 125,075    | 92,533              | 3,225                | ---            | 208,060      | 37,210       | 245,270                          | 66,746               | 262                | 6,953             | 52,614             | 592,678        | 657,899                 | ---                     | 25,341           | 3,566              | 1,279,484                        |
| LONG BEACH          | 50,403     | ---                 | 13,835               | 4,653          | 5,930        | ---          | 10,583                           | 3,398                | ---                | 1,894             | 4,489              | 84,602         | ---                     | ---                     | ---              | ---                | 84,602                           |
| LONG LAKE           | 963,769    | 144,006             | 166,194              | ---            | 4,194,466    | 3,110        | 4,197,576                        | 291,063              | 17,703             | 134,431           | 989,626            | 6,904,368      | 1,282,337               | ---                     | 315,000          | 395,000            | 8,896,705                        |
| LONG PRAIRIE        | 522,657    | 111,916             | 52,968               | 1,157,000      | 1,121,291    | 6,000        | 2,284,291                        | 82,499               | 22,172             | 68,714            | 146,076            | 3,291,933      | ---                     | ---                     | 562,603          | 148,909            | 7,011,893                        |
| LONGVILLE           | 128,829    | 22,914              | 4,992                | ---            | 56,729       | ---          | 56,729                           | 155,830              | 144                | 10,521            | 36,970             | 416,929        | 26,624                  | ---                     | 50,395           | ---                | 493,948                          |
| LONSDALE            | 320,967    | 58,806              | 165,570              | ---            | 344,609      | ---          | 344,609                          | 709,759              | 16,721             | 34,159            | 312,162            | 1,962,753      | ---                     | ---                     | ---              | 123,885            | 2,086,638                        |
| LORETTO             | 161,344    | ---                 | 16,083               | ---            | 103,403      | 10,508       | 113,911                          | 25,960               | 3,806              | 3,689             | 32,930             | 357,723        | 40,989                  | ---                     | ---              | ---                | 398,712                          |
| LOUISBURG           | 7,087      | ---                 | ---                  | ---            | 5,850        | ---          | 5,850                            | 75                   | ---                | 112               | ---                | 13,124         | ---                     | ---                     | ---              | ---                | 13,124                           |
| LOWRY               | 43,568     | ---                 | 2,640                | ---            | 84,163       | ---          | 84,163                           | 8,792                | 330                | ---               | 17,837             | 157,330        | ---                     | ---                     | 4,000            | 23,095             | 184,425                          |
| LUCAN               | 18,019     | ---                 | 1,234                | ---            | 66,345       | ---          | 66,345                           | 2,047                | ---                | 1,137             | 11,721             | 100,503        | ---                     | 17,913                  | ---              | ---                | 118,416                          |
| LUVERNE             | 1,133,838  | 289,047             | 50,904               | ---            | 1,494,819    | 102,458      | 1,597,277                        | 86,272               | 14,284             | 460,849           | 65,076             | 3,697,547      | 3,472,814               | ---                     | 196,107          | 140,496            | 7,506,964                        |
| LYLE                | 47,591     | 6,061               | 1,683                | ---            | 160,311      | ---          | 160,311                          | 11,257               | 212                | 17,469            | 39,216             | 283,800        | ---                     | ---                     | 20,000           | ---                | 303,800                          |
| LYND                | 45,954     | 615                 | 3,505                | ---            | 76,463       | ---          | 76,463                           | 6,777                | 766                | 1,614             | 2,227              | 137,921        | ---                     | ---                     | ---              | 17,000             | 154,921                          |
| MABEL               | 163,493    | 7,670               | 1,822                | 3,238          | 283,921      | 2,260        | 289,419                          | 77,727               | 1,847              | 10,363            | 226,035            | 778,376        | 150,050                 | ---                     | 58,010           | 7,500              | 993,936                          |
| MADELIA             | 365,775    | 51,008              | 12,604               | 25,008         | 708,872      | 4,509        | 738,389                          | 213,025              | 13,591             | 47,626            | 305,793            | 1,747,811      | ---                     | ---                     | 115,542          | 188,838            | 2,052,191                        |
| MADISON             | 272,219    | 29,708              | 3,570                | ---            | 844,093      | 9,620        | 853,713                          | 344,621              | 3,260              | 78,420            | 38,378             | 1,623,889      | ---                     | ---                     | 125,935          | 184,959            | 1,934,783                        |
| MADISON LAKE        | 171,585    | 125,659             | 32,505               | ---            | 176,292      | 1,209        | 177,501                          | 127,508              | 18,016             | 28,829            | 100,423            | 782,026        | ---                     | ---                     | 97,750           | 55,717             | 935,493                          |
| MAGNOLIA            | 16,422     | ---                 | 95                   | ---            | 36,074       | 919          | 36,993                           | 3,380                | ---                | 4,820             | 4,309              | 66,019         | ---                     | ---                     | ---              | ---                | 66,019                           |
| MAHNOMEN            | 230,972    | 118,016             | 2,576                | 12,665         | 438,829      | ---          | 451,494                          | 44,384               | 22,389             | 34,379            | 66,751             | 970,961        | ---                     | ---                     | 51,903           | 61,366             | 1,084,230                        |
| MAHTOMEDI           | 2,281,569  | 348,329             | 184,842              | ---            | 415,948      | 87,811       | 503,759                          | 622,893              | 31,674             | 780,408           | 104,992            | 4,858,466      | ---                     | ---                     | ---              | 1,179,122          | 6,037,588                        |
| MANCHESTER          | 4,117      | ---                 | 900                  | ---            | 8,708        | ---          | 8,708                            | ---                  | 400                | 200               | 2,894              | 17,219         | ---                     | ---                     | ---              | ---                | 17,219                           |
| MANHATTAN BEACH     | 32,357     | ---                 | 3,533                | ---            | 1,447        | ---          | 1,447                            | 3                    | 300                | ---               | 8,301              | 45,941         | ---                     | ---                     | ---              | ---                | 45,941                           |
| MANKATO             | 6,709,963  | 4,355,846           | 807,986              | 295,009        | 12,322,597   | 305,040      | 12,922,646                       | 1,840,435            | 209,806            | 895,646           | 2,866,608          | 30,608,936     | 11,008,891              | ---                     | ---              | 1,281,881          | 42,899,708                       |
| MANTORVILLE         | 216,111    | 3,380               | 17,965               | 11,106         | 228,616      | ---          | 239,722                          | 57,416               | 6,823              | 26,502            | 18,521             | 586,440        | ---                     | ---                     | ---              | ---                | 586,440                          |
| MAPLE GROVE         | 18,028,575 | 18,433,937          | 3,372,362            | 133,494        | 5,676,184    | 2,863,147    | 8,672,825                        | 4,345,430            | 441,418            | 5,797,155         | 1,635,470          | 60,727,172     | 3,996,243               | ---                     | 2,610,635        | 14,950,484         | 82,284,534                       |
| MAPLE LAKE          | 358,767    | 334,524             | 31,048               | 750            | 357,428      | 6,095        | 364,273                          | 236,271              | ---                | 76,885            | 49,262             | 1,451,030      | 1,084,937               | ---                     | 20,000           | 167,436            | 2,723,403                        |
| MAPLE PLAIN         | 759,205    | 77,541              | 72,592               | ---            | 233,872      | 8,307        | 242,179                          | 233,915              | 20,615             | 19,194            | 34,795             | 1,460,036      | ---                     | ---                     | ---              | ---                | 1,460,036                        |
| MAPLETON            | 211,202    | 175,464             | 4,719                | ---            | 451,913      | 50,329       | 502,242                          | 8,212                | 7,321              | 58,758            | 135,856            | 1,103,774      | 1,553,934               | ---                     | 142,000          | 146,900            | 2,946,608                        |
| MAPLEVIEW           | 7,680      | ---                 | 3,715                | ---            | 87,509       | ---          | 87,509                           | 9,048                | 114                | 861               | 47,145             | 156,072        | ---                     | ---                     | ---              | ---                | 156,072                          |
| MAPLEWOOD           | 9,997,268  | 1,495,391           | 1,313,181            | 55,606         | 4,077,665    | 370,017      | 4,503,288                        | 4,764,843            | 191,840            | 655,557           | 734,810            | 23,656,178     | 16,873,265              | ---                     | 476,183          | 2,034,842          | 43,040,468                       |
| MARBLE              | 70,035     | ---                 | 1,230                | 17,349         | 414,826      | 34,012       | 466,187                          | 11,558               | 5,228              | 59,888            | 67,417             | 681,543        | ---                     | ---                     | 10,440           | 39,000             | 730,983                          |
| MARIETTA            | 7,026      | 12,677              | 1,051                | ---            | 87,832       | 1,000        | 88,832                           | 20,904               | 2,865              | 27,178            | 2,224              | 162,757        | ---                     | ---                     | ---              | ---                | 162,757                          |
| MARINE ON ST. CROIX | 362,325    | 1,536               | ---                  | 12,680         | 25,319       | 1,269        | 39,268                           | 179,552              | 1,865              | 16,654            | 13,584             | 614,784        | 44,000                  | ---                     | ---              | 216,196            | 874,980                          |
| MARSHALL            | 3,642,469  | 1,039,627           | 215,962              | 280,486        | 5,486,862    | 366,288      | 6,133,636                        | 840,209              | 113,737            | 349,326           | 3,686,082          | 16,021,408     | 3,015,000               | ---                     | 1,205,221        | 2,831,097          | 23,072,366                       |
| MAYER               | 235,923    | 32                  | 206,021              | ---            | 66,553       | 16,906       | 83,459                           | 102,876              | 302                | 7,166             | 71,793             | 707,572        | ---                     | ---                     | ---              | 163,400            | 870,972                          |
| MAYNARD             | 111,423    | ---                 | 445                  | ---            | 163,442      | ---          | 163,442                          | 30,459               | ---                | 8,333             | 25,103             | 339,205        | ---                     | ---                     | ---              | 22,502             | 361,707                          |
| MAZEPPA             | 130,414    | ---                 | 9,140                | ---            | 212,246      | 4,015        | 216,261                          | 29,194               | 1,852              | 19,034            | 84,321             | 490,216        | ---                     | ---                     | 25,000           | 113,889            | 629,105                          |
| MC GRATH            | 2,812      | ---                 | 1,440                | 376,321        | 125,782      | ---          | 502,103                          | 5,738                | ---                | 2,714             | 25,940             | 540,747        | 31,000                  | ---                     | ---              | ---                | 571,747                          |
| MC GREGOR           | 123,649    | ---                 | 5,901                | 10,614         | 130,182      | 31,796       | 172,592                          | 205,581              | 810                | 18,074            | 91,418             | 618,025        | ---                     | ---                     | 34,520           | 31,574             | 684,119                          |
| MC INTOSH           | 61,395     | 16,544              | 1,796                | ---            | 188,144      | ---          | 188,144                          | 72,028               | ---                | 2,150             | 154,263            | 496,320        | 12,000                  | ---                     | 33,918           | 26,861             | 569,099                          |
| MC KINLEY           | 2,583      | ---                 | 111                  | ---            | 98,021       | ---          | 98,021                           | 1,194                | ---                | 29,025            | 1,161              | 132,095        | ---                     | ---                     | ---              | 32,776             | 164,871                          |
| MEADOWLANDS         | 25,048     | ---                 | 1,849                | 60,186         | 22,632       | ---          | 82,818                           | 3,280                | ---                | 1,434             | 38,791             | 153,220        | ---                     | ---                     | 1,303            | 5,000              | 159,523                          |
| MEDFORD             | 409,258    | 255,688             | 9,005                | ---            | 227,115      | 17,910       | 245,025                          | 26,192               | 67                 | 38,558            | 139,810            | 1,123,603      | ---                     | ---                     | 40,000           | ---                | 1,163,603                        |
| MEDICINE LAKE       | 190,766    | 1,882               | 28,106               | ---            | 15,772       | 3,298        | 19,070                           | 25                   | ---                | 2,446             | 25,636             | 267,931        | ---                     | ---                     | ---              | ---                | 267,931                          |
| MEDINA              | 1,436,562  | 446,339             | 344,353              | 15,453         | 642,820      | 41,454       | 699,727                          | 825,487              | 83,054             | 131,027           | 214,032            | 4,180,581      | ---                     | 2,698                   | ---              | 571,614            | 4,754,893                        |
| MEIRE GROVE         | 30,156     | ---                 | 1,675                | ---            | 155,731      | ---          | 155,731                          | 3,052                | ---                | 15                | 18,091             | 208,720        | ---                     | ---                     | 250              | ---                | 208,970                          |
| MELROSE             | 374,329    | 253,131             | 42,811               | 10,799         | 915,286      | ---          | 926,085                          | 102,263              | 29,905             | 103,063           | 131,931            | 1,963,518      | 818,634                 | 50,783                  | 1,220,992        | 1,784,825          | 5,838,752                        |
| MENAHGA             | 209,875    | 70,692              | 729                  | ---            | 370,041      | ---          | 370,041                          | 38,955               | 14,738             | 11,583            | 285,312            | 1,001,925      | ---                     | 5,080                   | 82,600           | 29,000             | 1,118,605                        |
| MENDOTA             | 71,237     | ---                 | 13,954               | 4,937          | 29,174       | ---          | 34,111                           | 1,833                | 12,947             | 670               | 11,440             | 146,192        | ---                     | ---                     | ---              | ---                | 146,192                          |
| MENDOTA HEIGHTS     | 4,409,427  | 694,874             | 261,277              | 7,357          | 494,614      | 11,685       | 513,656                          | 570,997              | 94,479             | 648,923           | 285,962            | 7,479,595      | ---                     | ---                     | ---              | 170,000            | 7,649,595                        |
| MENTOR              | 22,759     | ---                 | 125                  | ---            | 23,547       | ---          | 23,547                           | 53,576               | ---                | 7,643             | 80,291             | 187,941        |                         |                         |                  |                    |                                  |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues         |             |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                | Other Financing Sources |                         |                  |                    | Total Revenues and Other Sources |
|------------------|-------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|----------------|-------------------------|-------------------------|------------------|--------------------|----------------------------------|
| Name of City     | Taxes       | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing               | Other Financing Sources | Transfers        |                    | Total Revenues and Other Sources |
|                  |             |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         | Enterprise Funds | Governmental Funds |                                  |
| MIDDLE RIVER     | 32,326      | 1,372               | 2,225                | ---            | 68,493       | 6,338        | 74,831                           | 20,511               | 87                 | 2,355             | 18,074             | 151,781        | ---                     | ---                     | ---              | ---                | 151,781                          |
| MIESVILLE        | 19,849      | ---                 | 5,128                | ---            | 22,987       | ---          | 22,987                           | 47,716               | 960                | 3,688             | 4,340              | 104,668        | ---                     | ---                     | ---              | ---                | 104,668                          |
| MILACA           | 418,239     | 130,764             | 8,560                | 2,500          | 714,365      | ---          | 716,865                          | 167,687              | 31,188             | 75,429            | 390,870            | 1,939,602      | 990,392                 | 13,500                  | 15,000           | 82,472             | 3,040,966                        |
| MILAN            | 87,287      | ---                 | 611                  | 65,205         | 126,119      | 8,908        | 200,232                          | 10,715               | ---                | 7,264             | 13,436             | 319,545        | ---                     | ---                     | ---              | 201,377            | 520,922                          |
| MILLERVILLE      | 372         | ---                 | 25                   | ---            | 6,617        | ---          | 6,617                            | 12,496               | ---                | 360               | 17,844             | 37,714         | ---                     | ---                     | 21,000           | 250                | 58,964                           |
| MILLVILLE        | 16,109      | ---                 | 5,309                | 390            | 21,574       | ---          | 21,964                           | 100                  | 447                | 1,380             | 28,106             | 73,415         | ---                     | ---                     | ---              | ---                | 73,415                           |
| MILROY           | 80,130      | ---                 | 2,949                | ---            | 74,003       | ---          | 74,003                           | 7,815                | ---                | 2,956             | 53,440             | 221,293        | ---                     | ---                     | 37,000           | ---                | 258,293                          |
| MILTONA          | 46,642      | ---                 | 5,474                | ---            | 33,217       | ---          | 33,217                           | ---                  | 200                | 2,523             | 77,798             | 165,854        | ---                     | ---                     | 78,000           | ---                | 243,854                          |
| MINNEAPOLIS      | 278,094,000 | 11,332,000          | 21,395,000           | 40,474,000     | 261,089,000  | 11,647,000   | 313,210,000                      | 57,839,000           | 8,549,000          | 11,115,000        | 29,643,000         | 731,177,000    | 268,821,000             | 14,284,000              | 13,763,000       | 108,417,000        | 1,136,462,000                    |
| MINNEISKA        | 7,896       | ---                 | 1,995                | ---            | 11,332       | ---          | 11,332                           | ---                  | 103                | 1,507             | 23,000             | 45,833         | ---                     | ---                     | ---              | ---                | 45,833                           |
| MINNEOTA         | 249,718     | 6,370               | 7,690                | 258,702        | 497,987      | ---          | 756,689                          | 33,851               | 10,480             | 27,931            | 33,551             | 1,126,280      | ---                     | ---                     | 59,932           | 161,122            | 1,347,334                        |
| MINNESOTA CITY   | 19,633      | ---                 | 2,340                | ---            | 46,164       | ---          | 46,164                           | 7,055                | ---                | 4,567             | 14,236             | 93,995         | ---                     | 5,000                   | ---              | ---                | 98,995                           |
| MINNESOTA LAKE   | 89,450      | ---                 | 2,633                | ---            | 250,179      | 10,000       | 260,179                          | 40,762               | 1,757              | 17,396            | 88,554             | 500,731        | ---                     | ---                     | ---              | 32,125             | 532,856                          |
| MINNETONKA       | 17,960,816  | 1,178,280           | 2,246,066            | 471,546        | 3,497,686    | ---          | 3,969,232                        | 2,007,777            | 305,158            | 1,674,233         | 2,265,780          | 31,607,342     | 4,947,500               | ---                     | ---              | 1,828,697          | 38,383,539                       |
| MINNETONKA BEACH | 448,309     | ---                 | 56,224               | ---            | 5,074        | 8,341        | 13,415                           | 35,470               | 4,237              | 25,286            | 5,914              | 588,855        | 1,436,098               | ---                     | ---              | ---                | 2,024,953                        |
| MINNETRISTA      | 1,863,268   | 438,663             | 568,533              | 75,629         | 111,786      | 13,517       | 200,932                          | 792,053              | 80,530             | 182,611           | 296,578            | 4,423,168      | 904,126                 | ---                     | ---              | 242,997            | 5,570,291                        |
| MIZPAH           | 975         | ---                 | 780                  | ---            | 61,718       | ---          | 61,718                           | 1,100                | ---                | 805               | 26,707             | 92,085         | ---                     | ---                     | ---              | ---                | 92,085                           |
| MONTEVIDEO       | 1,334,302   | 240,985             | 19,902               | 176,184        | 2,366,439    | 19,539       | 2,562,162                        | 339,604              | 28,541             | 141,448           | 145,699            | 4,812,643      | 2,677,579               | 1,392                   | 80,000           | 659,840            | 8,231,454                        |
| MONTGOMERY       | 765,952     | 118,190             | 55,774               | 1,640          | 832,251      | (13,345)     | 820,546                          | 1,046,053            | 16,713             | 40,308            | 72,111             | 2,935,647      | 908,266                 | ---                     | 20,231           | 244,862            | 4,109,006                        |
| MONTICELLO       | 7,018,687   | 898,455             | 705,179              | ---            | 435,684      | 38,199       | 473,883                          | 2,496,476            | ---                | 953,278           | 1,237,040          | 13,782,998     | 2,420,000               | 949,340                 | 200,000          | 1,765,267          | 19,117,605                       |
| MONTROSE         | 293,985     | 3,365               | 136,727              | ---            | 229,952      | 240,664      | 470,616                          | 64,266               | ---                | 24,730            | 113,257            | 1,106,946      | 3,594,366               | ---                     | 303,351          | ---                | 5,004,663                        |
| MOORHEAD         | 2,903,022   | 1,822,805           | 518,434              | 848,909        | 12,024,835   | 1,280,350    | 14,154,094                       | 2,006,378            | 460,517            | 695,721           | 10,014,738         | 32,575,709     | 9,730,000               | ---                     | 4,621,069        | 3,621,684          | 50,548,462                       |
| MOOSE LAKE       | 308,570     | 86,518              | 12,907               | 12,500         | 424,307      | 4,274        | 441,081                          | 89,253               | 14,012             | 40,189            | 68,550             | 1,061,080      | ---                     | ---                     | 133,217          | 41,442             | 1,235,739                        |
| MORA             | 487,701     | 4,298               | 68,999               | 23,347         | 766,381      | 32,971       | 822,699                          | 247,769              | 29,860             | 79,919            | 6,731              | 1,747,976      | ---                     | 19,084                  | 595,850          | 54,203             | 2,417,113                        |
| MORGAN           | 180,909     | ---                 | 4,314                | 1,400          | 398,074      | 7,749        | 407,223                          | 83,858               | 1,109              | 14,639            | 81,212             | 773,264        | ---                     | 500                     | 168,281          | 133,922            | 1,075,967                        |
| MORRIS           | 875,180     | 168,999             | 37,485               | 10,000         | 2,345,791    | ---          | 2,355,791                        | 218,063              | 44,372             | 68,136            | 261,081            | 4,029,107      | 400,000                 | 97,652                  | 108,000          | 6,316              | 4,641,075                        |
| MORRISTOWN       | 58,862      | 59                  | 6,926                | ---            | 210,671      | ---          | 210,671                          | 43,520               | 11,160             | 47,163            | 155,851            | 534,212        | 995,000                 | ---                     | ---              | 156,641            | 1,685,853                        |
| MORTON           | 106,691     | 5,497               | 5                    | ---            | 152,419      | 3,076        | 155,495                          | 26,551               | 39                 | 7,173             | 29,760             | 331,211        | ---                     | ---                     | 57,670           | ---                | 388,881                          |
| MOTLEY           | 179,764     | 158                 | 5,375                | ---            | 139,932      | 1,293        | 141,225                          | 57,610               | 15,023             | 16,302            | 209,600            | 625,057        | ---                     | ---                     | 96,600           | 90,254             | 811,911                          |
| MOUND            | 2,602,133   | 136,707             | 387,732              | ---            | 661,365      | ---          | 661,365                          | 469,703              | 96,754             | 62,916            | 343,960            | 4,761,270      | 6,603,453               | ---                     | 194,000          | 207,840            | 11,766,563                       |
| MOUNDS VIEW      | 4,537,736   | 28,491              | 232,087              | 11,938         | 2,614,358    | 131,742      | 2,758,038                        | 560,823              | 34,836             | 535,108           | 222,582            | 8,909,701      | ---                     | 458,594                 | 45,000           | 1,772,827          | 11,186,122                       |
| MOUNTAIN IRON    | 1,031,122   | 45,231              | 25,567               | ---            | 1,565,636    | 13,488       | 1,579,124                        | 30,296               | 6,747              | 198,139           | 284,140            | 3,200,366      | 1,190,000               | ---                     | ---              | 913,831            | 5,304,197                        |
| MOUNTAIN LAKE    | 371,259     | 47,496              | 6,855                | ---            | 821,042      | 19,654       | 840,696                          | 77,786               | 6,202              | 131,123           | 263,940            | 1,745,357      | 825,104                 | ---                     | 221,218          | 69,667             | 2,861,346                        |
| MURDOCK          | 66,830      | 22,367              | 2,260                | ---            | 89,041       | ---          | 89,041                           | 29,285               | ---                | 2,873             | 16,489             | 229,145        | 30,000                  | ---                     | ---              | 71,000             | 330,145                          |
| MYRTLE           | 8,777       | ---                 | 4,535                | ---            | 20,221       | ---          | 20,221                           | ---                  | ---                | 2,562             | 9,925              | 46,020         | ---                     | ---                     | ---              | ---                | 46,020                           |
| NASHUA           | 6,654       | ---                 | ---                  | ---            | 1,137        | ---          | 1,137                            | ---                  | ---                | 217               | 213                | 8,221          | ---                     | ---                     | ---              | ---                | 8,221                            |
| NASHWAUK         | 21,194      | 6,122               | 3,415                | 81,052         | 869,354      | 1,600        | 952,006                          | 32,719               | 12,566             | 6,492             | 74,734             | 1,109,248      | 17,877                  | ---                     | ---              | 557,796            | 1,684,921                        |
| NASSAU           | 10,226      | 339                 | 800                  | ---            | 17,360       | ---          | 17,360                           | 6,221                | ---                | 423               | 1,214              | 36,583         | ---                     | ---                     | ---              | ---                | 36,583                           |
| NELSON           | 23,789      | 7,708               | 7,340                | 4,909          | 21,810       | ---          | 26,719                           | 713                  | ---                | 1,798             | 3,850              | 71,917         | ---                     | ---                     | ---              | 4,596              | 76,513                           |
| NERSTRAND        | 28,233      | 503                 | 1,303                | ---            | 67,896       | ---          | 67,896                           | 26,852               | ---                | 5,118             | 19,032             | 148,937        | 228,000                 | ---                     | 68,073           | 154,005            | 599,015                          |
| NEVIS            | 82,689      | 1,340               | 9,176                | ---            | 95,607       | ---          | 95,607                           | 70,280               | 35                 | 613               | 6,101              | 265,841        | ---                     | ---                     | 77,426           | ---                | 343,267                          |
| NEW AUBURN       | 54,366      | 15,537              | 4,076                | ---            | 88,054       | 28,588       | 116,642                          | 31,543               | 511                | 2,292             | 32,229             | 257,196        | ---                     | ---                     | 2,197            | 87,579             | 346,972                          |
| NEW BRIGHTON     | 6,790,879   | 461,321             | 611,818              | 5,760          | 2,086,450    | 133,893      | 2,226,103                        | 2,608,766            | 73,943             | 4,873,589         | 2,014,917          | 19,661,336     | 10,521,466              | 357,437                 | 516,901          | 3,561,221          | 34,618,361                       |
| NEW GERMANY      | 80,168      | 5,949               | 14,693               | ---            | 40,864       | 420          | 41,284                           | 85,846               | 391                | 1,214             | 55,770             | 285,315        | ---                     | ---                     | ---              | ---                | 285,315                          |
| NEW HOPE         | 8,219,656   | 487,991             | 311,494              | 119,159        | 3,451,258    | 184,735      | 3,755,152                        | 1,414,779            | 293,391            | 886,761           | 199,202            | 15,568,426     | 785,000                 | 181,651                 | 1,124,386        | 3,140,401          | 20,799,864                       |
| NEW LONDON       | 228,713     | 250,829             | 65,335               | ---            | 277,495      | ---          | 277,495                          | 188,681              | 801                | 21,388            | 22,623             | 1,555,865      | 696,082                 | ---                     | ---              | 68,354             | 1,820,301                        |
| NEW MARKET       | 185,265     | 3,192               | 84,524               | ---            | 49,736       | ---          | 49,736                           | 127,790              | 4,918              | 15,711            | 298,462            | 769,598        | ---                     | ---                     | 33,960           | 44,868             | 848,426                          |
| NEW MUNICH       | 22,602      | ---                 | 3,643                | ---            | 32,838       | ---          | 32,838                           | 8,761                | ---                | 13,098            | 18,314             | 99,256         | ---                     | ---                     | ---              | ---                | 99,256                           |
| NEW PRAGUE       | 1,715,665   | 947,171             | 511,307              | ---            | 931,163      | 3,185        | 934,348                          | 535,402              | 19,895             | 124,934           | 57,971             | 4,846,693      | 2,790,160               | ---                     | 23,500           | 731,955            | 8,392,308                        |
| NEW RICHLAND     | 174,139     | 53,597              | 14,164               | ---            | 339,004      | 13,000       | 352,004                          | 59,324               | 3,505              | 24,611            | 57,333             | 738,677        | ---                     | ---                     | 3,850            | 10,000             | 752,527                          |
| NEW TRIER        | 10,451      | ---                 | 5,971                | ---            | 5,971        | ---          | 5,971                            | ---                  | ---                | 22                | 988                | 23,429         | ---                     | ---                     | ---              | ---                | 23,429                           |
| NEW ULM          | 3,974,272   | 918,576             | 230,169              | 29,118         | 5,315,051    | 1,370,621    | 6,714,790                        | 860,753              | 96,424             | 734,982           | 229,874            | 13,759,840     | 5,711,942               | ---                     | ---              | 1,194,761          | 20,666,543                       |
| NEW YORK MILLS   | 239,629     | 37,015              | 3,002                | 13,920         | 419,081      | ---          | 433,001                          | 133,247              | 9,054              | 3,638             | 304,719            | 1,163,305      | 499,458                 | ---                     | 150,000          | 87,383             | 1,900,146                        |
| NEWFOLDEN        | 25,711      | 36,966              | 1,208                | 28,275         | 97,643       | ---          | 125,918                          | 59,142               | ---                | 4,738             | 41,043             | 294,726        | ---                     | ---                     | 35,000           | 46,200             | 375,926                          |
| NEWPORT          | 1,639,599   | 90,636              | 64,551               | ---            | 1,642,926    | 15,478       | 1,658,404                        | 7,852                | 73,064             | 187,885           | 130,815            | 3,852,806      | 1,128,452               | ---                     | ---              | 699,100            | 5,680,358                        |
| NICOLLET         | 109,334     | 280,994             | 6,020                | 222,812        | 1,784,457    | ---          | 2,007,269                        | 762                  | ---                | 34,810            | 7,427              | 2,446,616      | 1,005,013               | ---                     | 34,930           | 67,220             | 3,553,779                        |
| NIELSVILLE       | 15,333      | ---                 | 726                  | 10,374         | 26,435       | ---          | 36,809                           | 640                  | ---                | 1,788             | 6,381              | 61,677         | ---                     | ---                     | 12,319           | ---                | 73,996                           |
| NIMROD           | 6,923       | ---                 | 1,616                | ---            | 2,261        | ---          | 2,261                            | 12                   | ---                | 376               | 1,307              | 12,495         | ---                     | ---                     | ---              | ---                | 12,495                           |
| NISSWA           | 1,103,889   | 63,922              | 28,210               | ---            | 97,938       | ---          | 97,938                           | 225,576              | 32,996             | 47,259            | 346,306            | 1,946,096      | ---                     | ---                     | 87,500           | 49,800             | 2,083,396                        |
| NORCROSS         | 19,803      | ---                 | ---                  | ---            | 25,926       | ---          | 25,926                           | 350                  | ---                | 4,696             | 8,955              | 59,730         | ---                     | ---                     | ---              | ---                | 59,730                           |
| NORTH BRANCH     | 1,679,497   | 697,507             | 275,450              | 128,935        | 1,264,372    | 53,171       | 1,446,478                        | 169,960              | 27,280             | 321,820           | 834,055            | 5,452,047      | 3,010,000               | 101,610                 | 89,602           | 662,281            | 9,315,540                        |
| NORTH MANKATO    | 2,545,547   | 1,313,424           | 173,578              | 204,000        | 2,954,285    | ---          | 3,158,285                        | 604,273              | 54,307             | 113,602           | 606,479            | 8,569,495      | 3,860,888               | ---                     | 289,735          | 191,706            | 12,911,824                       |
| NORTH OAKS       | 871,272     | 29,210              | 300,971              | ---            | 41,875       | 7,600        | 49,475                           | 217,937              | 12,729             | 20,619            | 329                | 1,502,542      | ---                     | ---                     | ---              | ---                | 1,502,542                        |
| NORTH ST. PAUL   |             |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         |                  |                    |                                  |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Revenues              |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    | Other Financing Sources |           |                         |                            | Total              |                                  |
|-----------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|-----------|-------------------------|----------------------------|--------------------|----------------------------------|
| Name of City          | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing | Other Financing Sources | Transfers Enterprise Funds | Governmental Funds | Total Revenues and Other Sources |
|                       |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                         |           |                         |                            |                    |                                  |
| NORTHFIELD            | 3,836,115  | 1,733,982           | 797,852              | 87,661         | 5,401,086    | 233,886      | 5,722,633                        | 1,795,758            | 98,252             | 536,972           | 619,642            | 15,141,206              | 5,173,067 | ---                     | 441,088                    | 2,551,438          | 23,306,799                       |
| NORTHOME              | 29,121     | ---                 | 160                  | ---            | 77,265       | ---          | 77,265                           | 28,193               | ---                | 10,725            | 69,122             | 214,586                 | ---       | ---                     | 15,000                     | 5,741              | 235,327                          |
| NORTHROP              | 24,257     | ---                 | 6,776                | ---            | 39,384       | 938          | 40,322                           | 2,759                | ---                | 1,542             | 1,723              | 77,379                  | ---       | 3,903                   | ---                        | ---                | 81,282                           |
| NORWOOD YOUNG AMERICA | 632,609    | 1,158,125           | 145,933              | ---            | 1,224,783    | 20,680       | 1,245,463                        | 86,553               | 3,761              | 89,154            | 246,967            | 3,608,565               | ---       | ---                     | 106,346                    | 358,529            | 4,073,440                        |
| OAK GROVE             | 1,797,394  | 331,413             | 244,310              | ---            | 1,253,244    | 32,861       | 1,286,105                        | 55,660               | 13,831             | 254,349           | 35,292             | 4,018,354               | 334,200   | ---                     | ---                        | 570,830            | 4,923,384                        |
| OAK PARK HEIGHTS      | 1,803,117  | 253,839             | 183,596              | 9,689          | 166,477      | 14,250       | 190,416                          | 387,973              | 63,211             | 231,164           | 352,212            | 3,465,528               | 510,000   | ---                     | 153,547                    | 332,375            | 4,461,450                        |
| OAKDALE               | 7,812,071  | 1,929,344           | 521,436              | 25,469         | 2,769,030    | 331,710      | 3,126,209                        | 1,777,176            | 213,655            | 893,926           | 403,028            | 16,676,845              | 3,080,000 | 113,715                 | 278,647                    | 2,347,322          | 22,496,529                       |
| ODESSA                | 6,836      | ---                 | 812                  | 1,117          | 56,864       | ---          | 57,981                           | 8,673                | 380                | 2,551             | 3,292              | 80,525                  | ---       | ---                     | ---                        | ---                | 80,525                           |
| ODIN                  | 11,312     | ---                 | ---                  | 6,366          | 29,825       | ---          | 36,191                           | 3,805                | ---                | 5,492             | 10,719             | 67,519                  | ---       | ---                     | ---                        | 6,174              | 73,693                           |
| OGEMA                 | 13,760     | 4,437               | 50                   | ---            | 44,932       | 904          | 45,836                           | 4,564                | 665                | 826               | 7,613              | 77,751                  | ---       | ---                     | 15,000                     | ---                | 92,751                           |
| OGILVIE               | 30,759     | 4,530               | 2,589                | ---            | 140,422      | ---          | 140,422                          | 27,690               | 894                | 2,506             | 221,067            | 430,457                 | ---       | ---                     | 78,799                     | 18,350             | 527,606                          |
| OKABENA               | 67,796     | 122                 | 175                  | ---            | 62,749       | ---          | 62,749                           | 21,375               | 101                | 1,152             | 8,029              | 161,499                 | 385,125   | ---                     | ---                        | ---                | 546,624                          |
| OKLEE                 | 57,030     | ---                 | 1,150                | ---            | 142,669      | ---          | 142,669                          | 8,650                | 1,960              | 1,107             | 75,196             | 287,762                 | ---       | ---                     | ---                        | 3,600              | 291,362                          |
| OLIVIA                | 628,151    | 127,579             | 34,395               | ---            | 1,120,319    | 3,875        | 1,124,194                        | 52,485               | 3,801              | 47,689            | 160,583            | 2,178,877               | 1,033,118 | ---                     | 513,718                    | 121,751            | 3,847,464                        |
| ONAMIA                | 152,989    | 75,077              | 3,020                | 5,554          | 191,267      | ---          | 196,821                          | 52,957               | 7,980              | 21,286            | 365,406            | 875,536                 | 15,000    | ---                     | ---                        | ---                | 890,536                          |
| ORMSBY                | 21,018     | 3,795               | 4,230                | 1,100          | 29,057       | ---          | 30,157                           | 125                  | ---                | 6,104             | 1,355              | 66,784                  | 165,500   | ---                     | ---                        | ---                | 232,284                          |
| ORONO                 | 2,855,764  | 438,928             | 402,004              | 40,715         | 490,340      | 20,732       | 551,787                          | 1,340,974            | 99,308             | 302,671           | 335,998            | 6,327,434               | ---       | 11,343                  | 13,110                     | 660,000            | 7,011,887                        |
| ORONOCO               | 173,199    | 9,900               | 9,768                | ---            | 121,954      | ---          | 121,954                          | 9,380                | 666                | 4,125             | 64,402             | 393,394                 | ---       | ---                     | ---                        | 5,431              | 398,825                          |
| ORR                   | 62,378     | 3,661               | 1,884                | ---            | 300,891      | 147,628      | 448,519                          | 82,289               | 269                | 29,347            | 25,290             | 653,637                 | ---       | ---                     | 10,000                     | 14,746             | 678,383                          |
| ORTONVILLE            | 435,905    | 169,581             | 14,329               | 72,432         | 1,093,300    | 134,314      | 1,300,046                        | 139,220              | 14,367             | 31,909            | 41,462             | 2,146,819               | ---       | ---                     | 278,197                    | 36,547             | 2,461,563                        |
| OSAKIS                | 331,631    | 157,971             | 24,116               | 655,541        | 4,777,230    | 10,000       | 5,442,771                        | 69,981               | 23,720             | 42,055            | 288,854            | 6,381,099               | 2,024,050 | 4,172                   | 25,000                     | 14,140             | 8,448,461                        |
| OSLO                  | 119,259    | 55,000              | 1,723                | 46,800         | 121,021      | 1,965        | 169,786                          | 62,112               | ---                | 11,594            | 22,573             | 442,047                 | ---       | ---                     | ---                        | ---                | 442,047                          |
| OSSEO                 | 1,046,081  | 406,718             | 134,489              | 16,880         | 598,225      | 6,632        | 621,737                          | 8,773                | 76,718             | 167,073           | 883,729            | 3,345,318               | ---       | ---                     | 14,000                     | 848,834            | 4,208,152                        |
| OSTRANDER             | 62,788     | ---                 | 1,620                | ---            | 48,360       | ---          | 48,360                           | 465                  | 1,179              | 825               | 10,253             | 125,490                 | ---       | ---                     | ---                        | ---                | 125,490                          |
| OTSEGO                | 1,045,323  | 383,313             | 883,173              | ---            | 306,593      | ---          | 306,593                          | 2,032,938            | ---                | 282,406           | 75,958             | 5,009,704               | ---       | ---                     | ---                        | 1,148,363          | 6,158,067                        |
| OTTERTAIL             | 101,360    | 12,670              | 5,947                | ---            | 21,094       | ---          | 21,094                           | 31,369               | ---                | 10,320            | 60,549             | 243,309                 | ---       | ---                     | ---                        | ---                | 243,309                          |
| OWATONNA              | 4,837,614  | 2,319,716           | 481,714              | 315,373        | 7,526,832    | 1,102,674    | 8,944,879                        | 3,727,174            | 220,319            | 1,041,266         | 1,202,188          | 22,774,870              | 3,201,506 | ---                     | 105,000                    | 925,214            | 27,006,590                       |
| PALISADE              | 16,945     | ---                 | 249                  | ---            | 30,724       | 3,941        | 34,665                           | 29,766               | ---                | 3,642             | 61,052             | 146,319                 | ---       | ---                     | 52,000                     | ---                | 198,319                          |
| PARK RAPIDS           | 1,158,013  | 418,387             | 56,866               | 6,774          | 1,411,259    | 18,896       | 1,436,929                        | 1,158,619            | 42,440             | 143,647           | 189,779            | 4,604,680               | ---       | 131,844                 | ---                        | 102,846            | 4,839,370                        |
| PARKERS PRAIRIE       | 210,323    | 21,308              | 2,388                | ---            | 343,133      | ---          | 343,133                          | 46,807               | 4,585              | 15,401            | 3,115              | 647,060                 | 428,475   | 7,045                   | ---                        | 217,980            | 1,300,560                        |
| PAYNESVILLE           | 486,746    | 617,255             | 129,116              | ---            | 915,341      | ---          | 915,341                          | 105,569              | 18,243             | 355,039           | 372,546            | 2,999,855               | 1,255,139 | 4,500                   | 393,000                    | 502,466            | 5,154,960                        |
| PEASE                 | 26,564     | ---                 | ---                  | ---            | 14,298       | ---          | 14,298                           | 1,580                | ---                | 261               | 300                | 43,003                  | ---       | ---                     | ---                        | 441                | 43,444                           |
| PELICAN RAPIDS        | 557,853    | 104,200             | 7,559                | 10,718         | 859,668      | 1,939        | 872,325                          | 137,335              | 22,419             | 30,265            | 368,526            | 2,100,482               | 1,249,340 | 368,905                 | ---                        | 368,720            | 4,087,447                        |
| PEMBERTON             | 45,505     | ---                 | 1,926                | ---            | 35,187       | 360          | 35,547                           | 23,819               | 381                | 6,993             | 50,115             | 164,286                 | ---       | ---                     | ---                        | ---                | 170,632                          |
| PENNOCK               | 90,097     | 48,304              | 1,604                | 832            | 109,933      | ---          | 110,765                          | 21,942               | 671                | 16,516            | 11,539             | 301,438                 | 1,188,000 | ---                     | 44,500                     | 44,500             | 1,578,438                        |
| PEQUOT LAKES          | 559,477    | 4,954               | 7,959                | ---            | 209,270      | ---          | 209,270                          | 184,841              | 11,610             | 3,711             | 211,803            | 1,193,625               | ---       | 166,497                 | 5,865                      | 25,690             | 1,391,677                        |
| PERHAM                | 890,277    | 245,060             | 33,256               | 227,492        | 548,411      | 105,082      | 880,985                          | 476,488              | 18,292             | 81,362            | 559,880            | 3,185,600               | ---       | 20,976                  | 1,039,149                  | 55,346             | 4,301,071                        |
| PERLEY                | 18,662     | ---                 | 987                  | 935            | 20,384       | ---          | 21,319                           | 2,051                | 149                | 1,312             | 65                 | 44,545                  | ---       | ---                     | ---                        | ---                | 44,545                           |
| PETERSON              | 33,201     | 40                  | 100                  | ---            | 44,640       | ---          | 44,640                           | 6,577                | 274                | 2,399             | 11,269             | 98,500                  | ---       | ---                     | ---                        | ---                | 98,500                           |
| PIERZ                 | 233,905    | 20,318              | 14,284               | ---            | 252,630      | 196,532      | 449,162                          | 35,896               | 7,482              | 2,419             | 33,968             | 797,434                 | ---       | ---                     | ---                        | 38,600             | 836,034                          |
| PILLAGER              | 103,998    | ---                 | 11,461               | ---            | 121,599      | ---          | 121,599                          | 6,565                | 980                | 6,449             | 17,804             | 268,856                 | ---       | ---                     | 32,011                     | ---                | 300,867                          |
| PINE CITY             | 503,035    | 115,072             | 67,533               | ---            | 711,569      | ---          | 711,569                          | 303,540              | 9,381              | 171,007           | 57,474             | 1,938,611               | 2,580,000 | 146,187                 | 87,334                     | 781,313            | 5,533,445                        |
| PINE ISLAND           | 405,043    | 50,253              | 71,010               | 4,080          | 681,197      | 101,909      | 787,186                          | 85,750               | 6,985              | 63,897            | 172,970            | 1,643,094               | 1,896,037 | 128,362                 | ---                        | 189,277            | 3,856,770                        |
| PINE RIVER            | 214,679    | ---                 | 12,088               | 9,202          | 347,984      | ---          | 357,186                          | 64,456               | 10,749             | 16,749            | 37,614             | 713,521                 | ---       | ---                     | ---                        | 237,072            | 950,593                          |
| PINE SPRINGS          | 31,194     | ---                 | 3,090                | ---            | 2,415        | 1,324        | 3,739                            | 16,120               | 4,962              | 4,803             | 349                | 64,257                  | ---       | ---                     | ---                        | 26,374             | 90,631                           |
| PIPESTONE             | 944,826    | 80,962              | 44,754               | ---            | 1,635,593    | 8,500        | 1,644,093                        | 405,646              | 27,821             | 123,525           | 278,288            | 3,549,915               | ---       | 18,612                  | 225,986                    | 241,874            | 4,036,387                        |
| PLAINVIEW             | 590,062    | 1,725               | 30,477               | ---            | 720,412      | 55,378       | 775,790                          | 192,805              | 16,066             | 41,477            | 81,513             | 1,729,915               | 200,982   | ---                     | 22,000                     | 254,664            | 2,207,561                        |
| PLATO                 | 78,610     | ---                 | 11,227               | ---            | 54,787       | ---          | 54,787                           | 72,715               | ---                | 15,828            | 76,366             | 309,533                 | ---       | ---                     | ---                        | ---                | 309,533                          |
| PLEASANT LAKE         | 12,831     | ---                 | 3,726                | ---            | 5,000        | ---          | 5,000                            | ---                  | ---                | 435               | 1,265              | 23,257                  | ---       | ---                     | ---                        | ---                | 23,257                           |
| PLUMMER               | 85,687     | ---                 | 1,734                | ---            | 65,924       | ---          | 65,924                           | 12,160               | 1,187              | 19,982            | 53,850             | 240,524                 | 175,000   | ---                     | ---                        | ---                | 415,524                          |
| PLYMOUTH              | 17,483,753 | 2,710,752           | 3,133,818            | 3,255,192      | 8,389,914    | 91,850       | 11,736,956                       | 3,379,718            | 625,299            | 3,361,458         | 3,010,384          | 45,442,138              | ---       | ---                     | 831,857                    | 9,857,708          | 56,131,703                       |
| PORTER                | 25,337     | ---                 | 2,341                | ---            | 60,048       | 600          | 60,648                           | 9,922                | ---                | 5,565             | 1,810              | 105,623                 | ---       | ---                     | ---                        | ---                | 105,623                          |
| PRESTON               | 452,846    | 4,634               | 5,646                | ---            | 584,420      | 16,844       | 601,264                          | 34,411               | 4,009              | 25,016            | 69,692             | 1,197,518               | ---       | ---                     | 20,578                     | 348,004            | 1,566,100                        |
| PRINCETON             | 1,250,611  | 392,080             | 199,744              | 67,467         | 845,051      | ---          | 912,518                          | 342,147              | 35,916             | 145,061           | 632,415            | 3,910,492               | 510,000   | 52,500                  | 42,500                     | 71,929             | 4,587,421                        |
| PRINSBURG             | 72,213     | 11,564              | 60                   | ---            | 129,383      | 525          | 129,908                          | 22,040               | 101                | 7,003             | 12,659             | 255,548                 | ---       | ---                     | ---                        | 171,000            | 426,548                          |
| PRIOR LAKE            | 5,611,212  | 742,124             | 1,151,826            | ---            | 849,120      | 384,798      | 1,233,918                        | 4,729,378            | 109,057            | 1,448,954         | 386,103            | 15,412,572              | 1,050,000 | ---                     | 1,040,735                  | 2,353,140          | 19,856,447                       |
| PROCTOR               | 696,860    | 69,463              | 50,630               | 186,197        | 938,516      | ---          | 1,124,713                        | 103,140              | 37,685             | 19,950            | 78,385             | 2,180,826               | 352,944   | 92,022                  | 25,672                     | 184,032            | 2,835,496                        |
| QUAMBA                | 5,695      | ---                 | ---                  | ---            | 819          | ---          | 819                              | ---                  | ---                | 80                | ---                | 6,594                   | ---       | ---                     | ---                        | ---                | 6,594                            |
| RACINE                | 74,343     | ---                 | 4,725                | ---            | 46,031       | ---          | 46,031                           | ---                  | ---                | 433               | 3,034              | 128,566                 | ---       | ---                     | 11,000                     | 25,583             | 165,149                          |
| RAMSEY                | 6,225,838  | 298,774             | 410,674              | 73,078         | 1,748,533    | 124,503      | 1,946,114                        | 1,143,261            | 63,631             | 1,011,045         | 1,288,921          | 12,388,258              | 295,000   | ---                     | 36,000                     | 4,300,837          | 17,020,095                       |
| RANDALL               | 70,496     | ---                 | 1,583                | 2,802          | 116,761      | 2,565        | 122,128                          | 5,130                | 13,446             | 2,911             | 90,537             | 306,231                 | ---       | ---                     | 41,000                     | 1,100              | 348,331                          |
| RANDOLPH              | 31,989     | ---                 | 40,704               | ---            | 13,914       | ---          | 13,914                           | 783                  | 147                | 850               | 6,114              | 94,501                  | ---       | ---                     | ---                        | 55,349             | 149,850                          |
| RANIER                | 23,453     | ---                 | 440                  | 11,301         | 31,464       | 9,205        | 51,970                           | 4,671                | ---                | 201               | 31,810             | 112,545                 | ---       | ---                     | 15,000                     | ---                | 127,545                          |
| RAYMOND               | 99,407     | 83,326              | 1,810                | ---            | 197,955      | 115,780      | 313,735                          | 66,264               | 483                | 13,856            | 31,467             | 610,348                 | ---       | ---                     | 12,800                     | 41,844             | 664,                             |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City     | Revenues   |                     |                      |                |              |              |                                  |                      |                    |                   |                    | Other Financing Sources |            |                         |                  | Total Revenues and Other Sources |             |
|------------------|------------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|------------|-------------------------|------------------|----------------------------------|-------------|
|                  | Taxes      | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing  | Other Financing Sources | Transfers        |                                  |             |
|                  |            |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                         |            |                         | Enterprise Funds | Governmental Funds               |             |
| RED LAKE FALLS   | 314,186    | 36,612              | 12,322               | 39,208         | 623,733      | ---          | 662,941                          | 145,718              | 12,358             | 77,250            | 34,668             | 1,296,055               | 1,885,836  | ---                     | ---              | 214,475                          | 3,396,366   |
| RED WING         | 11,425,600 | 1,903,837           | 287,474              | 177,487        | 4,161,760    | 54,601       | 4,393,848                        | 3,156,160            | 127,332            | 715,545           | 1,158,116          | 23,167,912              | 6,035,724  | ---                     | 1,017,149        | 4,592,059                        | 34,812,844  |
| REDWOOD FALLS    | 1,221,365  | 195,038             | 75,088               | ---            | 2,052,565    | 26,799       | 2,079,364                        | 462,545              | 46,815             | 109,571           | 344,450            | 4,534,236               | 343,700    | ---                     | 185,204          | 539,690                          | 5,602,830   |
| REGAL            | 3,934      | ---                 | 4,090                | ---            | 1,164        | ---          | 1,164                            | 366                  | 118                | ---               | 399                | 10,071                  | ---        | ---                     | ---              | ---                              | 10,071      |
| REMER            | 104,250    | ---                 | ---                  | 13,033         | 109,007      | ---          | 122,040                          | 26,209               | 281                | 18,926            | 47,051             | 318,757                 | ---        | ---                     | 261,368          | 42,700                           | 622,825     |
| RENVILLE         | 435,776    | 23,230              | 265                  | 15,896         | 523,943      | 1,788        | 541,627                          | 79,804               | 10,644             | 30,187            | 329,940            | 1,451,473               | ---        | ---                     | ---              | ---                              | 1,451,473   |
| REVERE           | 7,172      | 1,178               | 1,311                | ---            | 34,820       | ---          | 34,820                           | 254                  | ---                | 1,008             | 1,305              | 47,048                  | ---        | ---                     | ---              | ---                              | 47,048      |
| RICE             | 209,731    | 12,413              | 179,447              | ---            | 68,368       | ---          | 68,368                           | 83,918               | 5,158              | 7,192             | 74,821             | 641,048                 | ---        | 106,440                 | 5,000            | ---                              | 752,488     |
| RICHFIELD        | 14,259,231 | 250,475             | 948,823              | 1,859,536      | 6,699,320    | 3,565,655    | 12,124,511                       | 1,053,649            | 286,213            | 848,853           | 8,282,797          | 38,054,552              | 11,346,366 | ---                     | 698,320          | 17,498,500                       | 67,597,738  |
| RICHMOND         | 253,744    | 14,458              | 12,467               | ---            | 295,029      | ---          | 295,029                          | 70,921               | ---                | 8,141             | 180,906            | 835,666                 | 228,000    | ---                     | ---              | 75,586                           | 1,139,252   |
| RICHVILLE        | 9,924      | ---                 | 305                  | ---            | 9,086        | ---          | 9,086                            | 310                  | ---                | 143               | 1,111              | 20,879                  | 17,330     | ---                     | ---              | ---                              | 38,209      |
| RIVERTON         | 36,452     | 330                 | 1,628                | ---            | 28,403       | ---          | 28,403                           | 16                   | ---                | 3,289             | 606                | 70,724                  | ---        | ---                     | ---              | ---                              | 70,724      |
| ROBBINSDALE      | 4,451,467  | 114,853             | 362,277              | 55,074         | 3,012,280    | 25,746       | 3,093,100                        | 1,191,628            | 161,453            | 517,934           | 203,625            | 10,096,337              | 1,230,000  | ---                     | 1,100,000        | 360,000                          | 12,786,337  |
| ROCHESTER        | 34,242,720 | 3,052,330           | 2,181,469            | 3,385,103      | 19,530,199   | 913,582      | 23,828,884                       | 10,478,501           | 490,632            | 3,998,169         | 5,535,925          | 83,808,630              | 2,505,252  | ---                     | 8,694,870        | 7,672,323                        | 102,681,075 |
| ROCK CREEK       | 57,537     | ---                 | 53,751               | ---            | 108,692      | ---          | 108,692                          | 5,063                | 2,381              | 1,490             | 9,980              | 238,894                 | ---        | ---                     | ---              | ---                              | 238,894     |
| ROCKFORD         | 1,360,545  | 239,365             | 107,476              | ---            | 479,687      | 11,367       | 491,054                          | 167,093              | 2,068              | 124,748           | 60,253             | 2,552,602               | 1,603,223  | ---                     | ---              | 633,153                          | 4,788,978   |
| ROCKVILLE        | 472,565    | 5,890               | 37,665               | ---            | 175,723      | ---          | 175,723                          | 86,960               | 484                | 10,124            | 57,961             | 847,372                 | ---        | ---                     | 85,360           | 2,000                            | 934,732     |
| ROGERS           | 3,549,299  | 2,545,108           | 723,551              | 37,500         | 161,742      | 46,053       | 245,295                          | 1,685,420            | 65,255             | 305,404           | 233,705            | 9,353,037               | 11,013,097 | 731,584                 | ---              | 8,032,618                        | 29,130,336  |
| ROLLINGSTONE     | 108,690    | 16,609              | 3,981                | ---            | 122,788      | ---          | 122,788                          | 18,400               | ---                | 31,449            | 58,800             | 360,717                 | ---        | ---                     | 10,656           | 119,004                          | 490,377     |
| RONNEBY          | 4,796      | ---                 | 4,872                | ---            | 3,088        | 2,814        | 5,902                            | 28                   | ---                | 56                | 564                | 16,218                  | ---        | ---                     | ---              | ---                              | 16,218      |
| ROOSEVELT        | 4,276      | ---                 | 3,632                | ---            | 8,962        | ---          | 8,962                            | ---                  | ---                | 1,787             | 5,929              | 24,586                  | 12,000     | ---                     | ---              | ---                              | 36,586      |
| ROSCOE           | 10,536     | 150                 | 1,225                | ---            | 12,403       | ---          | 12,403                           | ---                  | ---                | 3,293             | 244                | 27,851                  | ---        | ---                     | ---              | ---                              | 27,851      |
| ROSE CREEK       | 19,866     | 4,785               | 2,428                | ---            | 92,163       | 20,347       | 112,510                          | 13,726               | ---                | 5,699             | 7,295              | 166,309                 | ---        | ---                     | ---              | 18,100                           | 184,409     |
| ROSEAU           | 795,364    | 452,626             | 64,041               | 2,349,104      | 1,196,042    | ---          | 3,545,146                        | 142,827              | 13,816             | 23,895            | 643,173            | 5,680,888               | ---        | ---                     | 1,050,000        | 240,947                          | 6,971,835   |
| ROSEMOUNT        | 6,563,828  | 993,382             | 797,688              | 122,000        | 1,170,630    | 57,192       | 1,349,822                        | 1,349,483            | 85,835             | 980,570           | 8,541,623          | 20,662,231              | 5,192,244  | 120,901                 | 2,418,383        | 125,000                          | 28,518,759  |
| ROSEVILLE        | 10,983,409 | 920,038             | 1,813,263            | 177,110        | 1,701,280    | 197,351      | 2,075,741                        | 3,092,152            | 203,353            | 2,667,321         | 772,552            | 22,527,829              | ---        | 19,532                  | ---              | 2,785,928                        | 25,333,289  |
| ROTHSAY          | 25,253     | 36,246              | 4,159                | ---            | 117,287      | ---          | 117,287                          | 48,882               | 589                | 3,839             | 97,946             | 334,201                 | ---        | ---                     | ---              | 104,629                          | 438,830     |
| ROUND LAKE       | 55,105     | 3,995               | 877                  | ---            | 90,309       | ---          | 90,309                           | 57,308               | ---                | 65,879            | 14,889             | 288,362                 | ---        | ---                     | ---              | ---                              | 288,362     |
| ROYALTON         | 141,142    | 28,695              | 49,662               | 13,816         | 146,163      | 448          | 160,427                          | 40,100               | 16,048             | 10,143            | 89,000             | 535,217                 | 18,189     | 175,400                 | 60,691           | 132,849                          | 922,346     |
| RUSH CITY        | 561,445    | 55,589              | 11,436               | (101,742)      | 507,150      | ---          | 405,408                          | 163,858              | 6,602              | 116,188           | 164,097            | 1,484,623               | 430,000    | ---                     | 396,578          | 97,929                           | 2,409,130   |
| RUSHFORD         | 556,111    | 84,160              | 23,426               | 25,000         | 617,586      | 15,880       | 658,466                          | 221,046              | 12,123             | 33,773            | 27,061             | 1,616,166               | 259,069    | ---                     | 107,000          | 183,626                          | 2,165,861   |
| RUSHFORD VILLAGE | 86,157     | ---                 | 4,383                | ---            | 80,126       | 634          | 80,760                           | 6,496                | 222                | 3,198             | 1,902              | 183,118                 | ---        | ---                     | ---              | ---                              | 183,118     |
| RUSHMORE         | 73,771     | 4,224               | 237                  | ---            | 99,678       | ---          | 99,678                           | 78,458               | ---                | 9,288             | 42,702             | 308,358                 | ---        | 1,375                   | ---              | 6,000                            | 315,733     |
| RUSSELL          | 33,636     | ---                 | 247                  | 13,933         | 131,407      | ---          | 145,340                          | 21,296               | ---                | 9,297             | 55,513             | 265,329                 | ---        | 704                     | ---              | 6,662                            | 272,695     |
| RUTHTON          | 55,136     | 3,215               | 2,015                | 71,767         | 85,770       | ---          | 157,537                          | 15,525               | 116                | 5,008             | 16,005             | 254,557                 | ---        | 299                     | ---              | 28,500                           | 283,356     |
| RUTLEDGE         | 24,849     | ---                 | 2,208                | ---            | 4,499        | ---          | 4,499                            | 3,936                | 25                 | 828               | 2,483              | 38,828                  | ---        | ---                     | ---              | ---                              | 38,828      |
| SABIN            | 43,558     | ---                 | 4,680                | ---            | 90,083       | ---          | 90,083                           | 16,779               | ---                | 5,994             | 12,682             | 173,776                 | 44,150     | ---                     | ---              | 6,430                            | 224,356     |
| SACRED HEART     | 133,278    | 8,854               | 965                  | ---            | 253,905      | ---          | 253,905                          | 11,220               | 2,366              | 12,764            | 37,484             | 460,836                 | ---        | ---                     | ---              | ---                              | 460,836     |
| SANBORN          | 46,987     | 72,322              | 5,727                | 120            | 126,436      | ---          | 126,556                          | 11,244               | ---                | 15,429            | 28,102             | 306,367                 | 1,111,278  | 400,000                 | 6,850            | 38,040                           | 1,862,535   |
| SANDSTONE        | 425,739    | 28,718              | 30,109               | 2,817          | 609,613      | ---          | 612,430                          | 346,430              | 1,372              | 78,049            | 108,519            | 1,631,366               | 689,342    | ---                     | 28,452           | 1,058,758                        | 3,407,918   |
| SARGEANT         | 13,126     | ---                 | ---                  | 239,906        | 8,267        | ---          | 248,173                          | 479                  | ---                | 2,792             | 1,717              | 266,287                 | ---        | ---                     | ---              | ---                              | 279,175     |
| SARTELL          | 1,894,331  | 3,840,165           | 520,071              | 16,384         | 794,129      | 910,308      | 1,720,821                        | 918,386              | 100,285            | 385,671           | 602,054            | 9,981,784               | 2,821,702  | ---                     | 4,461            | 3,924,419                        | 16,732,366  |
| SAUK CENTRE      | 1,237,052  | 582,878             | 159,543              | ---            | 1,400,162    | 32,576       | 1,432,738                        | 635,994              | 23,526             | 44,456            | 108,115            | 4,224,302               | 3,089,889  | 84,807                  | ---              | 627,790                          | 8,026,788   |
| SAUK RAPIDS      | 2,583,707  | 1,403,867           | 232,194              | 97,144         | 2,277,425    | 12,732       | 2,387,301                        | 208,865              | 82,060             | 274,664           | 635,720            | 7,808,378               | 2,770,000  | 35,000                  | 100,000          | 971,078                          | 11,684,456  |
| SAVAGE           | 7,741,677  | 3,190,223           | 1,004,643            | 95,431         | 2,465,786    | 351          | 2,561,568                        | 3,390,409            | 105,825            | 331,109           | 1,482,631          | 19,808,183              | 6,131,696  | 14,835                  | 1,372,341        | 6,734,583                        | 34,061,540  |
| SCANLON          | 101,595    | ---                 | 23,656               | ---            | 275,778      | ---          | 275,778                          | 12,460               | 2,781              | 8,268             | 44,605             | 469,045                 | ---        | 1,443                   | ---              | ---                              | 470,586     |
| SEAFORTH         | 5,846      | ---                 | 565                  | ---            | 20,433       | 1,000        | 21,433                           | 3,345                | ---                | 1,375             | 1,556              | 34,120                  | ---        | ---                     | ---              | ---                              | 34,120      |
| SEBEKA           | 142,022    | 11,129              | 400                  | 74,052         | 272,617      | ---          | 346,669                          | 112,105              | 3,737              | 14,751            | 175,019            | 805,832                 | 495,576    | ---                     | 114,064          | 153,694                          | 1,569,166   |
| SEDAN            | 4,907      | ---                 | 2,000                | ---            | 5,516        | ---          | 5,516                            | 74                   | ---                | 619               | 5,276              | 18,392                  | ---        | ---                     | ---              | ---                              | 18,392      |
| SHAFER           | 118,525    | 13,674              | 19,943               | ---            | 52,026       | ---          | 52,026                           | 7,356                | ---                | 7,678             | 197,520            | 416,722                 | 248,916    | ---                     | 29,695           | 14,192                           | 709,525     |
| SHAKOPEE         | 7,128,598  | 1,466,432           | 3,814,646            | 343,888        | 3,560,421    | 1,326,298    | 5,230,607                        | 1,489,516            | 253,348            | 1,170,014         | 486,814            | 21,039,975              | ---        | 9,644                   | 1,057,147        | 644,690                          | 22,751,456  |
| SHELLY           | 18,331     | ---                 | 299                  | 59,176         | 81,692       | 1,795        | 142,663                          | 10,187               | 366                | 3,158             | 6,317              | 181,321                 | ---        | ---                     | ---              | ---                              | 181,321     |
| SHERBURN         | 192,724    | 25,293              | 516                  | ---            | 408,096      | 3,630        | 411,726                          | 53,157               | 3,849              | 66,914            | 21,716             | 775,895                 | 333,336    | 300                     | 10,000           | 27,745                           | 1,147,276   |
| SHEVLIN          | 9,098      | ---                 | 3,550                | 82,000         | 22,987       | ---          | 104,987                          | 540                  | 1,000              | 1,795             | 51,700             | 172,670                 | ---        | ---                     | ---              | 486,108                          | 658,778     |
| SHOREVIEW        | 6,805,606  | 284,501             | 727,125              | 170,000        | 1,205,393    | 91,488       | 1,466,881                        | 3,629,534            | 55,544             | 461,907           | 471,519            | 13,902,617              | 9,785,120  | 860                     | 200,000          | 4,931,129                        | 28,819,726  |
| SHOREWOOD        | 2,658,663  | 9,235               | 229,234              | ---            | 171,783      | ---          | 171,783                          | 46,079               | 89,632             | 283,024           | 375,510            | 3,863,160               | 9,950,000  | ---                     | 55,000           | 574,100                          | 14,442,260  |
| SILVER BAY       | 197,551    | 31,268              | 10,498               | 258,824        | 1,248,878    | 182,713      | 1,690,415                        | 150,566              | 4,011              | 67,546            | 115,357            | 2,267,212               | ---        | 100,304                 | 34,484           | 243,367                          | 2,645,367   |
| SILVER LAKE      | 230,622    | 25,086              | 12,145               | ---            | 248,093      | 11,560       | 259,653                          | 73,011               | 4,819              | 15,394            | 149,635            | 770,365                 | ---        | ---                     | 8,000            | 70,236                           | 848,601     |
| SKYLINE          | 28,906     | ---                 | ---                  | ---            | 11,851       | ---          | 11,851                           | 21                   | ---                | 1,978             | ---                | 42,756                  | ---        | ---                     | ---              | ---                              | 42,756      |
| SLAYTON          | 305,897    | 62,511              | 6,000                | 15,200         | 899,020      | 146,789      | 1,061,009                        | 102,179              | 11,316             | 7,375             | 133,854            | 1,690,141               | 376,268    | ---                     | ---              | 183,903                          | 2,250,312   |
| SLEEPY EYE       | 716,937    | 202,312             | 80,767               | ---            | 1,397,398    | 100,333      | 1,497,731                        | 274,408              | 22,862             | 159,590           | 54,087             | 3,008,694               | 995,538    | ---                     | 149,339          | 87,100                           | 4,240,671   |
| SOBIESKI         | 8,282      | ---                 | 3,670                | ---            | 6,087        | ---          | 6,087                            | 4                    | ---                | 9                 | 3,230              | 21,282                  | ---        | ---                     | ---              | ---                              | 21,282      |
| SOLWAY           | 7,537      | ---                 | 1,500                | ---            | 9,063        | ---          | 9,063                            | 1,250                | ---                | 1,212             | 3,893              |                         |            |                         |                  |                                  |             |





**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City    | Revenues  |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                | Other Financing Sources |                         |                  |                    | Total Revenues and Other Sources |  |
|-----------------|-----------|---------------------|----------------------|----------------|--------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|----------------|-------------------------|-------------------------|------------------|--------------------|----------------------------------|--|
|                 | Taxes     | Special Assessments | Licenses and Permits | Federal Grants | State Grants | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing               | Other Financing Sources | Transfers        |                    |                                  |  |
|                 |           |                     |                      |                |              |              |                                  |                      |                    |                   |                    |                |                         |                         | Enterprise Funds | Governmental Funds |                                  |  |
| TRUMAN          | 140,741   | 1,263               | 7,203                | ---            | 449,918      | 11,219       | 461,137                          | 127,323              | 6,479              | 10,152            | 130,032            | 884,330        | ---                     | ---                     | 24,657           | 29,085             | 938,072                          |  |
| TURTLE RIVER    | 5,289     | ---                 | 5,415                | ---            | 468          | ---          | 468                              | 184                  | ---                | 1,216             | 233                | 12,805         | ---                     | ---                     | ---              | ---                | 12,805                           |  |
| TWIN LAKES      | 7,058     | ---                 | ---                  | ---            | 40,656       | ---          | 40,656                           | 75                   | ---                | 29,126            | 1,038              | 77,953         | 5,000                   | ---                     | ---              | ---                | 82,953                           |  |
| TWIN VALLEY     | 100,697   | 2,317               | 2,707                | 174,498        | 270,206      | 898          | 445,602                          | 31,676               | 5,056              | 13,311            | 60,644             | 662,010        | ---                     | ---                     | 20,000           | ---                | 682,010                          |  |
| TWO HARBORS     | 647,766   | 23,099              | 43,231               | 378,580        | 1,871,621    | 133,365      | 2,383,566                        | 663,997              | 11,181             | 62,106            | 300,155            | 4,135,101      | ---                     | ---                     | 234,952          | 356,506            | 4,726,559                        |  |
| TYLER           | 124,217   | ---                 | 7,147                | ---            | 401,611      | ---          | 401,611                          | 74,209               | 3,078              | 37,731            | 114,266            | 762,259        | ---                     | ---                     | 90,000           | 10,000             | 862,259                          |  |
| ULEN            | 22,295    | 35,075              | 1,030                | 6,500          | 147,097      | 1,171        | 154,768                          | 17,222               | ---                | 12,238            | 10,391             | 253,019        | ---                     | ---                     | 10,000           | ---                | 263,019                          |  |
| UNDERWOOD       | 34,126    | 1,215               | 2,037                | ---            | 100,796      | ---          | 100,796                          | 30,379               | 279                | 2,794             | 5,933              | 177,559        | 483,503                 | ---                     | 76,092           | 19,746             | 756,900                          |  |
| UPSALA          | 100,001   | 13,969              | 2,090                | ---            | 94,387       | 4,442        | 98,829                           | 71,361               | 1,037              | 15,018            | 11,454             | 313,759        | 48,200                  | ---                     | 26,016           | 9,125              | 397,100                          |  |
| URBANK          | 2,107     | 262                 | 53                   | ---            | 5,295        | ---          | 5,295                            | 1,146                | ---                | 87                | 5,117              | 14,067         | ---                     | ---                     | ---              | ---                | 14,067                           |  |
| UTICA           | 18,963    | ---                 | 4,314                | ---            | 31,405       | ---          | 31,405                           | 542                  | ---                | 696               | 5,645              | 61,565         | ---                     | ---                     | ---              | ---                | 61,565                           |  |
| VADNAIS HEIGHTS | 3,450,059 | 1,209,666           | 377,161              | ---            | 755,581      | 192          | 755,773                          | 1,884,958            | 30,223             | 827,107           | 232,621            | 8,767,568      | 26,310                  | 135,147                 | 127,000          | 17,368             | 9,073,393                        |  |
| VERGAS          | 60,027    | 25,666              | 4,906                | ---            | 38,599       | ---          | 38,599                           | 9,285                | ---                | 770               | 59,693             | 198,946        | 119,000                 | 21,214                  | 9,000            | ---                | 348,160                          |  |
| VERMILLION      | 62,726    | ---                 | 10,046               | ---            | 13,489       | ---          | 13,489                           | 1,662                | ---                | 1,336             | 31,212             | 120,471        | ---                     | ---                     | ---              | ---                | 120,471                          |  |
| VERNDALE        | 122,848   | ---                 | 191                  | ---            | 135,942      | 4,524        | 140,466                          | 20,839               | 16,024             | 8,313             | 25,302             | 333,983        | ---                     | ---                     | 6,843            | 5,000              | 345,826                          |  |
| VERNON CENTER   | 109,698   | ---                 | 1,103                | ---            | 89,274       | 600          | 89,874                           | 12,541               | 1,982              | 5,185             | 12,250             | 232,633        | ---                     | ---                     | ---              | 308                | 232,941                          |  |
| VESTA           | 70,160    | 16,523              | 250                  | 53,370         | 101,364      | ---          | 154,734                          | 7,595                | ---                | 8,497             | 10,361             | 268,120        | ---                     | ---                     | 4,000            | 18,100             | 290,220                          |  |
| VICTORIA        | 1,822,775 | 163,007             | 336,757              | ---            | 121,671      | 18,684       | 140,355                          | 515,813              | 4,018              | 148,153           | 351,918            | 3,482,796      | 8,312,934               | ---                     | 304,992          | 924,889            | 13,025,611                       |  |
| VIKING          | 5,071     | ---                 | ---                  | 10             | 27,806       | ---          | 27,816                           | 8,525                | ---                | 3,471             | 4,946              | 49,829         | ---                     | ---                     | ---              | ---                | 49,829                           |  |
| VILLARD         | 34,319    | ---                 | 3,085                | ---            | 51,862       | ---          | 51,862                           | 12,005               | ---                | 2,503             | 34,039             | 137,813        | ---                     | ---                     | ---              | ---                | 137,813                          |  |
| VINING          | 7,318     | ---                 | 3,555                | ---            | 17,806       | ---          | 17,806                           | 8,657                | ---                | 1,515             | 3,629              | 42,480         | ---                     | ---                     | ---              | ---                | 42,480                           |  |
| VIRGINIA        | 1,744,451 | 97,854              | 99,214               | 102,749        | 7,130,502    | 910,895      | 8,144,146                        | 1,112,265            | 111,750            | 1,396,471         | 938,565            | 13,644,716     | 838,801                 | ---                     | ---              | 2,591,365          | 17,074,882                       |  |
| WABASHA         | 637,754   | 3,883               | 21,673               | 85,745         | 830,060      | 31,411       | 947,216                          | 333,223              | 12,580             | 196,728           | 163,939            | 2,316,996      | ---                     | ---                     | 146,410          | 208,696            | 2,672,102                        |  |
| WABASSO         | 226,175   | 28,629              | 3,462                | ---            | 270,078      | 12,911       | 282,989                          | 66,591               | 2,051              | 40,420            | 36,988             | 687,305        | ---                     | ---                     | 48,200           | 45,020             | 780,525                          |  |
| WACONIA         | 2,516,959 | 244,658             | 768,427              | ---            | 1,547,104    | 1,161,850    | 2,708,954                        | 2,717,081            | 14,090             | 466,287           | 627,729            | 10,064,185     | 1,590,000               | 191,948                 | 806,885          | 1,077,318          | 13,730,336                       |  |
| WADENA          | 829,905   | 177,049             | 23,135               | 460,235        | 1,205,001    | ---          | 1,665,236                        | 171,192              | 29,926             | 87,580            | 321,559            | 3,305,582      | 395,272                 | 1,873                   | 521,798          | 317,736            | 4,542,261                        |  |
| WAHKON          | 69,302    | ---                 | 5,219                | ---            | 24,424       | ---          | 24,424                           | 6,444                | 172                | 734               | 8,900              | 115,195        | ---                     | ---                     | 5,000            | 1,509              | 121,704                          |  |
| WAITE PARK      | 3,931,056 | 1,579,297           | 113,057              | 63,725         | 922,514      | 11,400       | 997,639                          | 133,561              | 109,041            | 293,459           | 538,314            | 7,695,424      | 4,577,041               | 866                     | ---              | 1,102,620          | 13,375,951                       |  |
| WALDORF         | 33,623    | ---                 | 56                   | 3,000          | 75,679       | ---          | 78,679                           | 25,777               | ---                | 297               | 47,117             | 185,549        | ---                     | ---                     | 8,000            | ---                | 193,549                          |  |
| WALKER          | 681,884   | 86,124              | 15,730               | 9,565          | 379,254      | ---          | 388,819                          | 456,003              | 11,623             | 61,594            | 75,233             | 1,777,010      | ---                     | ---                     | ---              | 25,647             | 1,802,657                        |  |
| WALNUT GROVE    | 72,189    | 21,892              | 910                  | ---            | 213,029      | ---          | 213,029                          | 69,122               | 1,254              | 9,694             | 58,550             | 446,640        | 346,124                 | ---                     | 21,280           | 45,221             | 859,265                          |  |
| WALTERS         | 5,868     | ---                 | 849                  | ---            | 34,450       | 364          | 34,814                           | 9,414                | ---                | 556               | 2,802              | 54,303         | ---                     | ---                     | ---              | 5,229              | 59,532                           |  |
| WALTHAM         | 13,587    | ---                 | 65                   | ---            | 57,553       | ---          | 57,553                           | 755                  | ---                | 17,095            | 1,766              | 90,821         | ---                     | ---                     | 1,350            | 12,807             | 104,978                          |  |
| WANAMINGO       | 246,911   | 160,326             | 15,636               | 9,471          | 261,668      | ---          | 271,139                          | 45,457               | 1,713              | 74,369            | 112,301            | 927,852        | 1,105,820               | ---                     | 28,920           | 153,769            | 2,216,361                        |  |
| WANDA           | 17,786    | 3,992               | 5,118                | ---            | 17,273       | ---          | 17,273                           | 6,526                | ---                | 507               | 9,976              | 61,178         | ---                     | ---                     | ---              | ---                | 61,178                           |  |
| WARBA           | 21,602    | ---                 | 2,130                | ---            | 19,142       | 370          | 19,512                           | 3,351                | ---                | 1,061             | 3,934              | 51,590         | ---                     | ---                     | ---              | ---                | 51,590                           |  |
| WARREN          | 179,403   | 4,231               | 14,501               | 482,930        | 2,443,610    | ---          | 2,926,540                        | 149,250              | 606                | 15,524            | 61,756             | 3,351,811      | ---                     | ---                     | 269,230          | 1,335,689          | 4,956,730                        |  |
| WARROAD         | 580,102   | 96,819              | 16,108               | 688,996        | 877,835      | ---          | 1,566,831                        | 556,865              | 24,805             | 61,465            | 234,264            | 3,137,259      | ---                     | ---                     | 315,000          | 599,000            | 4,051,259                        |  |
| WASECA          | 2,136,869 | 138,907             | 151,026              | 23,299         | 2,581,827    | 279,594      | 2,884,720                        | 7,554                | 39,010             | 145,848           | 324,936            | 5,828,870      | 92,373                  | ---                     | 169,000          | 917,250            | 7,007,493                        |  |
| WATERTOWN       | 719,532   | 711,175             | 170,962              | 24,489         | 427,770      | ---          | 452,259                          | 215,317              | 3,923              | 86,214            | 196,047            | 2,555,429      | 1,488,625               | ---                     | ---              | 211,494            | 4,255,548                        |  |
| WATERVILLE      | 508,499   | 108,518             | 14,325               | 181,334        | 661,149      | 13,908       | 856,391                          | 14,251               | 9,034              | 37,476            | 71,730             | 1,620,224      | 310,000                 | ---                     | ---              | ---                | 1,930,224                        |  |
| WATKINS         | 163,281   | 18,880              | 18,559               | 15,493         | 203,968      | ---          | 219,461                          | 159,179              | 4,580              | 46,859            | 1,037,129          | 1,667,928      | 560,480                 | 12,000                  | ---              | 405,035            | 2,645,443                        |  |
| WATSON          | 54,031    | ---                 | 2,430                | ---            | 64,769       | ---          | 64,769                           | 25                   | ---                | 6,218             | 10,461             | 137,934        | ---                     | ---                     | ---              | ---                | 137,934                          |  |
| WAUBUN          | 73,234    | ---                 | 2,282                | ---            | 75,651       | ---          | 75,651                           | 23,109               | ---                | 5,532             | 6,210              | 186,018        | ---                     | ---                     | ---              | 5,550              | 191,568                          |  |
| WAVERLY         | 186,347   | 71,771              | 18,134               | 41,962         | 155,002      | ---          | 196,964                          | 2,225                | ---                | 21,876            | 154,184            | 651,501        | 300,000                 | ---                     | 70,887           | 43,142             | 1,065,530                        |  |
| WAYZATA         | 3,741,493 | 60,279              | 198,945              | ---            | 781,832      | ---          | 781,832                          | 497,426              | 113,413            | 289,211           | 87,578             | 5,770,177      | ---                     | ---                     | 290,000          | 1,067,129          | 7,127,306                        |  |
| WELCOME         | 208,882   | 2,073               | 3,825                | ---            | 261,212      | ---          | 261,212                          | 7,250                | 2,088              | 24,206            | 491,756            | 1,001,292      | 40,000                  | ---                     | ---              | 50,000             | 1,091,292                        |  |
| WELLS           | 312,612   | 30,484              | 18,645               | ---            | 990,658      | 26,787       | 1,017,445                        | 298,504              | 11,734             | 55,159            | 410,385            | 2,154,968      | 430,000                 | ---                     | 119,996          | 38,607             | 2,743,571                        |  |
| WENDELL         | 38,356    | ---                 | 366                  | ---            | 62,598       | ---          | 62,598                           | 24,140               | 316                | 5,834             | 14,438             | 146,048        | ---                     | ---                     | ---              | 5,590              | 151,638                          |  |
| WEST CONCORD    | 210,997   | 2,174               | 5,677                | ---            | 275,851      | 9,227        | 285,078                          | 75,351               | 1,209              | 6,018             | 92,568             | 679,072        | ---                     | ---                     | ---              | 22,082             | 701,154                          |  |
| WEST ST. PAUL   | 5,690,407 | 412,338             | 506,368              | 18,674         | 2,105,222    | 57,671       | 2,181,567                        | 617,614              | 80,628             | 847,788           | 154,332            | 10,491,042     | 3,207,494               | 13,745                  | 214,164          | 235,155            | 14,161,600                       |  |
| WEST UNION      | 4,284     | ---                 | 1,003                | ---            | 4,363        | ---          | 4,363                            | 100                  | ---                | 329               | 9,923              | 20,002         | ---                     | ---                     | ---              | ---                | 20,002                           |  |
| WESTBROOK       | 71,601    | 24,550              | 4,955                | 1,000          | 313,919      | 7,457        | 322,376                          | 143,191              | 2,964              | 27,579            | 81,566             | 678,782        | 112,671                 | ---                     | 27,000           | 18,040             | 836,493                          |  |
| WESTPORT        | 2,657     | 4,225               | 1,631                | ---            | 2,421        | ---          | 2,421                            | ---                  | ---                | 102               | 500                | 11,536         | ---                     | ---                     | ---              | ---                | 11,536                           |  |
| WHALAN          | 14,473    | ---                 | 295                  | ---            | 16,796       | ---          | 16,796                           | 1,841                | ---                | 860               | 843                | 35,108         | ---                     | ---                     | ---              | ---                | 35,108                           |  |
| WHEATON         | 386,420   | 1,400               | 4,023                | ---            | 695,745      | ---          | 695,745                          | 214,531              | 3,496              | 8,828             | 556,363            | 1,870,806      | 1,110,839               | ---                     | ---              | 158,628            | 3,140,273                        |  |
| WHITE BEAR LAKE | 4,798,080 | 1,073,927           | 613,118              | 157,576        | 2,109,557    | 312,380      | 2,579,513                        | 1,726,113            | 105,603            | 1,125,816         | 1,160,087          | 13,182,257     | ---                     | 1,575,650               | 964,865          | 3,356,487          | 19,079,259                       |  |
| WILDER          | 12,369    | ---                 | 80                   | ---            | 27,363       | ---          | 27,363                           | ---                  | ---                | 2,626             | 582                | 43,020         | ---                     | ---                     | ---              | ---                | 43,020                           |  |
| WILLERNIE       | 120,768   | ---                 | 14,768               | ---            | 61,987       | ---          | 61,987                           | 23,022               | 2,179              | 6,435             | 6,765              | 235,924        | ---                     | 3,500                   | ---              | ---                | 239,424                          |  |
| WILLIAMS        | 40,406    | 3,545               | ---                  | ---            | 50,502       | ---          | 50,502                           | 15,961               | ---                | 3,162             | 24,389             | 137,965        | ---                     | ---                     | 8,893            | 10,000             | 156,858                          |  |
| WILLMAR         | 2,135,115 | 1,104,915           | 519,351              | 943,594        | 5,672,363    | 59,943       | 6,675,900                        | 590,349              | 194,698            | 806,925           | 1,069,134          | 13,096,387     | 3,020,074               | ---                     | 1,937,233        | 6,291,103          | 24,344,797                       |  |
| WILLOW RIVER    | 12,644    | ---                 | 6,043                | ---            | 57,675       | ---          | 57,675                           | 12,085               | ---                | 7,833             | 53,075             | 149,355        | ---                     | ---                     | ---              | 5,126              | 154,481                          |  |
| WILMONT         | 45,340    | ---                 | 375                  | 1,412          | 88,454       | 100          | 89,966                           | 25,692               | 615                | 4,969             | 89,149             | 256,106        | 50,025                  | 6,955                   | ---              | ---                | 313,086                          |  |
| WILTON          | 4,251     | ---                 | 5,805                | ---            | 1,210        | ---          | 1,210                            | 33                   | ---                | 1,566             | 5,784              | 18,649         | ---                     | ---                     | ---              | ---                | 18,649                           |  |

**Table 11**  
**Classification of City Revenues for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City | Revenues      |                     |                      |                |               |              |                                  |                      |                    |                   |                    | Other Financing Sources |             |                         |                  | Total Revenues and Other Sources |                    |
|--------------|---------------|---------------------|----------------------|----------------|---------------|--------------|----------------------------------|----------------------|--------------------|-------------------|--------------------|-------------------------|-------------|-------------------------|------------------|----------------------------------|--------------------|
|              | Taxes         | Special Assessments | Licenses and Permits | Federal Grants | State Grants  | Local Grants | Total Intergovernmental Revenues | Charges for Services | Fines and Forfeits | Interest Earnings | All Other Revenues | Total Revenues          | Borrowing   | Other Financing Sources | Transfers        |                                  |                    |
|              |               |                     |                      |                |               |              |                                  |                      |                    |                   |                    |                         |             |                         | Enterprise Funds |                                  | Governmental Funds |
| WINDOM       | 673,612       | 152,740             | 54,639               | ---            | 1,276,993     | 16,480       | 1,293,473                        | 296,663              | 20,603             | 3,951             | 209,372            | 2,705,053               | ---         | ---                     | 271,300          | 15,400                           | 2,991,753          |
| WINGER       | 4,789         | 27,333              | 3,885                | 9,920          | 55,619        | ---          | 65,539                           | 4,810                | ---                | 5,869             | 20,130             | 132,355                 | ---         | ---                     | ---              | ---                              | 132,355            |
| WINNEBAGO    | 309,948       | 27,781              | 8,150                | ---            | 629,942       | 21,353       | 651,295                          | 104,808              | 12,511             | 60,514            | 174,301            | 1,349,308               | 30,000      | ---                     | ---              | 34,905                           | 1,414,213          |
| WINONA       | 5,223,854     | 722,462             | 138,688              | 150,682        | 11,301,567    | 123,354      | 11,575,603                       | 848,582              | 241,842            | 487,190           | 2,239,614          | 21,477,835              | ---         | 1,047,320               | 400,350          | 67,110                           | 22,992,615         |
| WINSTED      | 696,171       | 194,512             | 53,785               | 5,367          | 649,555       | 28,600       | 683,522                          | 259,722              | 5,035              | 20,377            | 153,538            | 2,066,662               | 490,200     | ---                     | 25,000           | 49,050                           | 2,630,912          |
| WINTHROP     | 297,211       | 17,697              | 20,094               | ---            | 599,963       | ---          | 599,963                          | 225,315              | 6,849              | 28,735            | 95,781             | 1,291,645               | ---         | ---                     | 424,347          | 2,872                            | 1,718,864          |
| WINTON       | 17,289        | ---                 | 603                  | 21,291         | 40,423        | 575          | 62,289                           | 12,513               | ---                | 2,991             | 15,362             | 111,047                 | ---         | ---                     | ---              | ---                              | 111,047            |
| WOLF LAKE    | 1,682         | 102                 | 863                  | 1,688          | 7,494         | 936          | 10,118                           | 32,912               | ---                | 234               | 66,807             | 112,718                 | ---         | ---                     | 20,000           | ---                              | 132,718            |
| WOLVERTON    | 26,896        | ---                 | 125                  | ---            | 110,273       | ---          | 110,273                          | 20,737               | ---                | 10,891            | 7,675              | 176,597                 | ---         | ---                     | ---              | 8,199                            | 184,796            |
| WOOD LAKE    | 81,045        | 9,341               | 540                  | 18,465         | 137,114       | ---          | 155,579                          | 41,268               | 625                | 4,753             | 16,303             | 309,454                 | ---         | ---                     | ---              | ---                              | 309,454            |
| WOODBURY     | 15,763,215    | 6,550,254           | 1,848,892            | 2,040,973      | 4,902,385     | 3,003,575    | 9,946,933                        | 4,567,366            | 331,130            | 2,304,547         | 481,706            | 41,794,043              | 7,272,850   | 320,000                 | 138,000          | 5,468,698                        | 54,993,591         |
| WOODLAND     | 174,284       | ---                 | 14,688               | ---            | 1,462         | 781          | 2,243                            | 875                  | 3,259              | 2,557             | ---                | 197,906                 | ---         | ---                     | ---              | ---                              | 197,906            |
| WOODSTOCK    | 13,526        | ---                 | 2,685                | ---            | 43,693        | 385          | 44,078                           | 11,209               | 50                 | 1,858             | 6,696              | 80,102                  | ---         | ---                     | ---              | 7,400                            | 87,502             |
| WORTHINGTON  | 2,041,328     | 575,707             | 75,670               | ---            | 3,608,279     | 16,396       | 3,624,675                        | 424,502              | 86,860             | 476,223           | 846,262            | 8,151,227               | 926,883     | 4,500                   | 753,625          | 1,379,201                        | 11,215,436         |
| WRENSHALL    | 26,856        | ---                 | 1,480                | ---            | 77,120        | ---          | 77,120                           | 13,356               | ---                | 3,766             | 6,137              | 128,715                 | ---         | ---                     | ---              | ---                              | 128,715            |
| WRIGHT       | 17,520        | ---                 | 2,050                | ---            | 16,340        | ---          | 16,340                           | 14,455               | ---                | 1,629             | 2,989              | 54,983                  | ---         | ---                     | ---              | ---                              | 54,983             |
| WYKOFF       | 47,247        | 5,504               | 2,114                | ---            | 157,244       | 4,500        | 161,744                          | 60,814               | 1,756              | 7,465             | 42,014             | 328,658                 | ---         | ---                     | ---              | 80,000                           | 408,658            |
| WYOMING      | 1,000,917     | 128,916             | 217,217              | 39,315         | 256,194       | ---          | 295,509                          | 136,804              | 22,564             | 76,153            | 104,425            | 1,982,505               | 765,000     | ---                     | 553,626          | 51,978                           | 3,353,109          |
| ZEMPLE       | 10,717        | ---                 | 130                  | ---            | 2,086         | ---          | 2,086                            | 4,764                | ---                | 212               | ---                | 17,909                  | ---         | ---                     | ---              | ---                              | 17,909             |
| ZIMMERMAN    | 879,562       | 110,477             | 226,409              | ---            | 291,057       | 3,473        | 294,530                          | 213,600              | ---                | 45,725            | 160,677            | 1,930,980               | ---         | ---                     | ---              | ---                              | 1,930,980          |
| ZUMBRO FALLS | 15,377        | ---                 | 10,634               | ---            | 35,020        | ---          | 35,020                           | 35,076               | 756                | 3,881             | 45,133             | 145,877                 | ---         | ---                     | ---              | ---                              | 145,877            |
| ZUMBROTA     | 722,126       | 26,830              | 52,972               | ---            | 759,294       | 104,480      | 863,774                          | 100,928              | 25,750             | 82,879            | 99,186             | 1,974,445               | ---         | ---                     | 86,250           | 284,350                          | 2,345,045          |
| TOTAL        | 1,400,779,131 | 253,873,274         | 140,020,118          | 137,340,234    | 1,079,821,576 | 68,456,014   | 1,285,617,824                    | 368,461,756          | 37,218,576         | 154,149,166       | 268,519,735        | 3,908,639,580           | 954,417,090 | 48,665,615              | 142,314,190      | 660,798,463                      | 5,727,443,813      |







**Table 12**  
**Classification of City Expenditures for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City     | Popu-<br>lation | Current Expenditures  |                  |                            |            |                              |                                        |              |            | Total<br>Current<br>Expenditures | Total<br>Capital<br>Outlay | Debt Service          |                      | Total<br>Expenditures | Other Financing Uses       |                                  |                       | Total<br>Expenditures<br>and<br>Other Uses |  |  |  |  |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|----------------------------------------|--------------|------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|----------------------------------|-----------------------|--------------------------------------------|--|--|--|--|
|                  |                 | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Sanitation | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | All<br>Other |            |                                  |                            | Principal<br>Payments | Interest<br>Payments |                       | Other<br>Financing<br>Uses | Transfers<br>Enterprise<br>Funds | Governmental<br>Funds |                                            |  |  |  |  |
|                  |                 |                       |                  |                            |            |                              |                                        |              |            |                                  |                            |                       |                      |                       |                            |                                  |                       |                                            |  |  |  |  |
| DASSEL           | 1,261           | 146,168               | 229,597          | 139,773                    | 774        | 34,208                       | 500                                    | 34,956       | 585,976    | 132,825                          | 95,000                     | 53,747                | 867,548              | ---                   | ---                        | ---                              | 867,548               |                                            |  |  |  |  |
| DAWSON           | 1,512           | 278,322               | 265,403          | 346,692                    | ---        | 186,968                      | 32,191                                 | 107,873      | 1,217,449  | 236,346                          | 45,000                     | 55,413                | 1,554,208            | ---                   | ---                        | 11,472                           | 1,565,680             |                                            |  |  |  |  |
| DAYTON           | 4,877           | 639,768               | 488,068          | 226,930                    | 49,802     | 86,798                       | 96,100                                 | 78,923       | 1,666,389  | 328,580                          | 469,000                    | 312,113               | 2,776,082            | ---                   | ---                        | 58,516                           | 2,834,598             |                                            |  |  |  |  |
| DE GRAFF         | 141             | 10,098                | 2,282            | 6,658                      | ---        | 1,315                        | ---                                    | 4,945        | 25,298     | ---                              | ---                        | ---                   | 25,298               | ---                   | ---                        | ---                              | 25,298                |                                            |  |  |  |  |
| DEEHPHAVEN       | 3,881           | 398,482               | 916,485          | 408,484                    | 8,347      | 51,667                       | ---                                    | 96,366       | 1,879,831  | 2,715,476                        | ---                        | ---                   | 4,595,307            | ---                   | ---                        | 320,000                          | 4,915,307             |                                            |  |  |  |  |
| DEER CREEK       | 335             | 34,403                | 75,319           | 22,468                     | 791        | 28,267                       | ---                                    | 2,464        | 163,712    | ---                              | ---                        | ---                   | 163,712              | ---                   | ---                        | ---                              | 163,712               |                                            |  |  |  |  |
| DEER RIVER       | 930             | 149,576               | 348,782          | 73,798                     | ---        | 21,659                       | 5,718                                  | ---          | 599,533    | 336,989                          | 789,000                    | 76,930                | 1,802,452            | ---                   | ---                        | 64,728                           | 1,867,180             |                                            |  |  |  |  |
| DEERWOOD         | 591             | 125,784               | 198,565          | 69,990                     | ---        | 35,790                       | 23,884                                 | 11,366       | 465,379    | 337,992                          | 16,000                     | 3,888                 | 823,259              | ---                   | ---                        | ---                              | 823,259               |                                            |  |  |  |  |
| DELANO           | 3,978           | 692,716               | 634,016          | 213,441                    | ---        | 196,016                      | 34,272                                 | 113,459      | 1,883,920  | 2,768,742                        | 505,000                    | 91,782                | 5,249,444            | ---                   | ---                        | 1,276,823                        | 6,526,267             |                                            |  |  |  |  |
| DELAVAN          | 213             | 47,686                | 59,772           | 14,787                     | 10,075     | 4,091                        | ---                                    | ---          | 136,411    | 8,004                            | 20,000                     | 1,900                 | 166,315              | ---                   | 292,000                    | 29,000                           | 487,315               |                                            |  |  |  |  |
| DELHI            | 66              | 19,092                | 922              | 5,022                      | 2,808      | ---                          | ---                                    | 2,848        | 30,692     | ---                              | ---                        | ---                   | 30,692               | ---                   | ---                        | ---                              | 30,692                |                                            |  |  |  |  |
| DELLWOOD         | 1,070           | 89,996                | 153,745          | 131,981                    | 9,355      | 2,411                        | ---                                    | 5,894        | 393,382    | ---                              | ---                        | ---                   | 393,382              | ---                   | ---                        | 30,000                           | 423,382               |                                            |  |  |  |  |
| DENHAM           | 39              | 5,432                 | 1,371            | 1,456                      | ---        | ---                          | ---                                    | ---          | 8,259      | ---                              | ---                        | ---                   | 8,259                | ---                   | ---                        | ---                              | 8,259                 |                                            |  |  |  |  |
| DENNISON         | 171             | 25,876                | 12,745           | 14,920                     | ---        | 1,255                        | ---                                    | 2,911        | 57,707     | 12,560                           | 15,000                     | 13,253                | 98,520               | ---                   | ---                        | 1,873                            | 100,393               |                                            |  |  |  |  |
| DENT             | 194             | 23,259                | 39,092           | 5,756                      | ---        | 14,687                       | ---                                    | 23           | 82,817     | 31,204                           | 10,409                     | 3,791                 | 128,221              | ---                   | 5,500                      | 6,300                            | 140,021               |                                            |  |  |  |  |
| DETROIT LAKES    | 7,557           | 669,169               | 1,216,469        | 1,034,215                  | 25,337     | 914,489                      | 59,655                                 | 225,132      | 4,144,466  | 6,347,374                        | 633,112                    | 646,027               | 11,770,979           | ---                   | ---                        | 733,721                          | 12,504,700            |                                            |  |  |  |  |
| DEXTER           | 339             | 44,449                | 13,188           | 30,503                     | 705        | 1,493                        | ---                                    | 9,052        | 99,390     | 269,961                          | 10,000                     | 8,910                 | 388,261              | ---                   | 55,757                     | ---                              | 444,018               |                                            |  |  |  |  |
| DILWORTH         | 3,094           | 270,158               | 449,229          | 219,469                    | ---        | 92,495                       | ---                                    | 2,138        | 1,033,489  | 1,229,567                        | 1,093,272                  | 194,192               | 3,550,520            | ---                   | ---                        | 82,284                           | 3,632,804             |                                            |  |  |  |  |
| DODGE CENTER     | 2,310           | 267,439               | 320,253          | 192,578                    | 5,592      | 273,535                      | 45,287                                 | 38,536       | 1,143,220  | 747,871                          | 360,000                    | 255,404               | 2,506,495            | ---                   | 101,604                    | 478,677                          | 3,086,776             |                                            |  |  |  |  |
| DONALDSON        | 31              | 6,335                 | 1,400            | 1,982                      | ---        | 1,983                        | ---                                    | 12,705       | 24,405     | 6,500                            | ---                        | ---                   | 30,905               | ---                   | ---                        | ---                              | 30,905                |                                            |  |  |  |  |
| DONNELLY         | 249             | 23,632                | 43,545           | 13,540                     | ---        | 4,057                        | ---                                    | 18,101       | 102,875    | 2,575                            | ---                        | ---                   | 105,450              | ---                   | 24,426                     | ---                              | 129,876               |                                            |  |  |  |  |
| DORAN            | 55              | 6,313                 | 1,590            | 8,542                      | 5,962      | 3,032                        | ---                                    | 1,899        | 27,338     | ---                              | ---                        | ---                   | 27,338               | ---                   | ---                        | ---                              | 27,338                |                                            |  |  |  |  |
| DOVER            | 485             | 45,929                | 45,375           | 15,997                     | ---        | 14,580                       | ---                                    | 11,955       | 133,836    | 145,513                          | ---                        | ---                   | 279,349              | ---                   | ---                        | 3,000                            | 282,349               |                                            |  |  |  |  |
| DOVRAY           | 64              | 10,469                | 1,692            | 6,224                      | ---        | 589                          | ---                                    | 1,035        | 20,009     | 9,123                            | 454                        | 590                   | 30,176               | ---                   | ---                        | 1,200                            | 31,376                |                                            |  |  |  |  |
| DULUTH           | 86,044          | 14,340,200            | 29,282,244       | 10,348,519                 | ---        | 7,032,918                    | 8,633,006                              | 9,704,126    | 79,341,013 | 24,083,652                       | 13,927,309                 | 5,099,214             | 122,451,188          | 1,683,463             | 1,427,741                  | 14,698,250                       | 140,260,642           |                                            |  |  |  |  |
| DUMONT           | 119             | 39,766                | 7,684            | 5,994                      | ---        | 406                          | 15,475                                 | ---          | 69,325     | 55,117                           | 45,000                     | ---                   | 169,442              | ---                   | ---                        | ---                              | 169,442               |                                            |  |  |  |  |
| DUNDAS           | 634             | 174,402               | 292,462          | 54,282                     | ---        | 34,664                       | 96,211                                 | 238          | 652,259    | 58,882                           | 70,000                     | 34,121                | 815,262              | ---                   | ---                        | ---                              | 815,262               |                                            |  |  |  |  |
| DUNDEE           | 100             | 17,784                | 2,801            | 12,242                     | ---        | 1,459                        | ---                                    | 5,255        | 39,541     | 6,278                            | ---                        | ---                   | 45,819               | ---                   | ---                        | 12,626                           | 58,445                |                                            |  |  |  |  |
| DUNNELL          | 192             | 34,690                | 26,177           | 17,016                     | ---        | 5,494                        | 5,209                                  | 3,150        | 91,736     | 120                              | 1,413                      | 12                    | 93,281               | ---                   | ---                        | ---                              | 93,281                |                                            |  |  |  |  |
| EAGAN            | 64,700          | 3,842,826             | 8,683,729        | 2,960,307                  | 77         | 3,008,895                    | 1,377,667                              | 259,649      | 20,133,150 | 20,860,000                       | 2,540,000                  | 801,044               | 44,334,194           | ---                   | ---                        | 9,686,073                        | 54,020,267            |                                            |  |  |  |  |
| EAGLE BEND       | 618             | 83,392                | 76,086           | 71,651                     | ---        | 10,185                       | ---                                    | ---          | 241,314    | 121,837                          | 11,026                     | 4,391                 | 378,568              | ---                   | ---                        | 19,200                           | 397,768               |                                            |  |  |  |  |
| EAGLE LAKE       | 1,866           | 149,001               | 207,500          | 76,723                     | 79,077     | 47,901                       | 209,265                                | ---          | 769,467    | 768,442                          | 203,000                    | 117,979               | 1,858,888            | ---                   | ---                        | 18,161                           | 1,877,049             |                                            |  |  |  |  |
| EAST BETHEL      | 11,198          | 725,539               | 607,327          | 439,955                    | 39,103     | 83,703                       | ---                                    | 14,790       | 1,910,417  | 962,003                          | 165,000                    | 62,418                | 3,099,838            | ---                   | 84,439                     | 445,252                          | 3,629,529             |                                            |  |  |  |  |
| EAST GRAND FORKS | 7,569           | 854,637               | 2,753,530        | 990,493                    | 28,021     | 1,270,407                    | 471,052                                | 463,570      | 6,831,710  | 13,433,739                       | 610,000                    | 255,255               | 21,130,704           | ---                   | 48,000                     | 4,638,805                        | 25,817,509            |                                            |  |  |  |  |
| EAST GULL LAKE   | 981             | 118,965               | 37,713           | 29,463                     | ---        | 2,197                        | ---                                    | 30,079       | 218,417    | 25,387                           | 15,000                     | 1,785                 | 260,589              | ---                   | ---                        | ---                              | 260,589               |                                            |  |  |  |  |
| EASTON           | 212             | 29,441                | 40,806           | 38,969                     | ---        | 6,605                        | ---                                    | ---          | 115,821    | 6,213                            | ---                        | 1,250                 | 123,284              | ---                   | ---                        | ---                              | 123,284               |                                            |  |  |  |  |
| ECHO             | 267             | 57,432                | 50,390           | 38,395                     | ---        | 767                          | ---                                    | 14,029       | 161,013    | 94,795                           | ---                        | ---                   | 255,808              | ---                   | 20,000                     | ---                              | 275,808               |                                            |  |  |  |  |
| EDEN PRAIRIE     | 57,000          | 9,176,223             | 7,708,513        | 3,928,793                  | 205,873    | 3,980,735                    | 447,669                                | 302,329      | 25,750,135 | 14,577,984                       | 8,965,488                  | 2,667,701             | 51,961,308           | 1,735,000             | ---                        | 8,628,829                        | 62,325,137            |                                            |  |  |  |  |
| EDEN VALLEY      | 864             | 116,600               | 172,052          | 105,650                    | 2,700      | 40,835                       | 142,363                                | 18,756       | 598,956    | 206,112                          | 50,000                     | 31,576                | 886,644              | ---                   | ---                        | 5,223                            | 941,867               |                                            |  |  |  |  |
| EDGERTON         | 1,028           | 73,642                | 96,278           | 117,699                    | ---        | 63,689                       | 3,429                                  | 6,750        | 361,487    | 480,172                          | ---                        | 1,536                 | 843,195              | ---                   | 24,000                     | 3,348                            | 870,543               |                                            |  |  |  |  |
| EDINA            | 47,570          | 2,984,012             | 9,434,000        | 4,161,373                  | ---        | 2,991,276                    | 1,165,650                              | 1,445,187    | 22,181,498 | 11,059,757                       | 5,885,000                  | 3,094,480             | 42,220,735           | 2,550,000             | 159,510                    | 11,393,480                       | 56,323,725            |                                            |  |  |  |  |
| EFFIE            | 89              | 12,651                | 998              | 1,300                      | 324        | 4,514                        | ---                                    | 140          | 19,927     | 2,923                            | ---                        | ---                   | 22,850               | ---                   | ---                        | ---                              | 22,850                |                                            |  |  |  |  |
| ELITZEN          | 233             | 33,116                | 28,195           | 2,835                      | 2,393      | 3,963                        | ---                                    | 6,195        | 76,697     | 30,710                           | 10,150                     | 2,538                 | 120,095              | ---                   | ---                        | ---                              | 120,095               |                                            |  |  |  |  |
| ELBA             | 209             | 10,465                | 3,988            | 22,872                     | 9,224      | 6,006                        | ---                                    | 5,679        | 58,234     | 123,287                          | ---                        | ---                   | 181,521              | ---                   | ---                        | 17,202                           | 198,723               |                                            |  |  |  |  |
| ELBOW LAKE       | 1,271           | 220,234               | 145,504          | 159,577                    | 184,255    | 93,332                       | 149,179                                | 99,535       | 1,051,616  | 706,839                          | 257,647                    | 339,936               | 2,356,038            | ---                   | 165                        | 62,512                           | 2,418,715             |                                            |  |  |  |  |
| ELGIN            | 863             | 109,604               | 134,443          | 92,452                     | ---        | 15,007                       | 14,961                                 | 20,470       | 386,937    | 68,371                           | 25,000                     | 19,086                | 499,394              | ---                   | ---                        | 69,073                           | 568,467               |                                            |  |  |  |  |
| ELIZABETH        | 172             | 35,530                | 18,479           | 7,868                      | 267        | 1,935                        | 25                                     | 9,928        | 74,032     | 31,000                           | 7,169                      | 3,518                 | 115,719              | ---                   | ---                        | 500                              | 116,219               |                                            |  |  |  |  |
| ELK RIVER        | 18,082          | 2,101,915             | 3,518,312        | 1,285,860                  | 130,621    | 1,389,301                    | 409,570                                | ---          | 8,835,579  | 6,795,632                        | 1,948,275                  | 794,511               | 18,373,997           | ---                   | 50,000                     | 2,082,444                        | 20,506,441            |                                            |  |  |  |  |
| ELKO             | 630             | 189,894               | 66,495           | 42,163                     | ---        | 1,724                        | 327,468                                | 13,615       | 641,359    | 4,077                            | 20,000                     | 6,600                 | 672,036              | ---                   | ---                        | ---                              | 672,036               |                                            |  |  |  |  |
| ELKTON           | 152             | 8,819                 | 1,567            | 12,276                     | ---        | 5,281                        | 139                                    | 4,797        | 32,879     | 7,911                            | ---                        | ---                   | 40,790               | ---                   | 13,000                     | 5,300                            | 59,090                |                                            |  |  |  |  |
| ELLENDALE        | 598             | 51,495                | 41,758           | 23,816                     | 32,198     | 6,128                        | 92                                     | 28,688       | 184,175    | 123,531                          | 27,512                     | 16,937                | 352,155              | ---                   | 13,267                     | ---                              | 365,422               |                                            |  |  |  |  |
| ELLSWORTH        | 527             | 80,164                | 32,152           | 146,225                    | ---        | 1,332                        | ---                                    | 3,633        | 263,506    | 56,571                           | ---                        | ---                   | 320,077              | ---                   | 34,332                     | ---                              | 354,409               |                                            |  |  |  |  |
| ELMDALE          | 99              | 2,629                 | 1,281            | 4,747                      | 3,721      | 11,223                       | ---                                    | 1,641        | 25,242     | ---                              | 3,404                      | 1,504                 | 30,150               | ---                   | ---                        | ---                              | 30,150                |                                            |  |  |  |  |
| ELMORE           | 713             | 105,769               | 118,877          | 111,318                    | 3,717      | 18,623                       | ---                                    | ---          | 358,304    | 82,225                           | 17,118                     | 4,627                 | 462,274              | ---                   | ---                        | ---                              | 462,274               |                                            |  |  |  |  |
| ELROSA           | 171             | 10,136                | 20,766           | 27,397                     | 176        | 4,788                        | ---                                    | 709          | 63,972     | 104,587                          | ---                        | ---                   | 168,559              | ---                   | ---                        | ---                              | 168,559               |                                            |  |  |  |  |
| ELY              | 3,656           | 541,982               | 1,015,429        | 1,159,313                  | ---        | 350,532                      | 194,182                                | 379,718      | 3,641,156  | 24,867                           | 563,916                    | 135,825               | 4,365,764            | ---                   | ---                        | 42,513                           | 4,408,277             |                                            |  |  |  |  |
| ELYSIAN          | 499             | 114,293               | 77,068           | 88,799                     | ---        | 12,119                       | 6,810                                  | 73,721       | 372,810    | 228,335                          | 82,150                     | 103,829               | 787,124              | ---                   | ---                        | 10,000                           | 797,124               |                                            |  |  |  |  |
| EMILY            | 879             | 136,671               | 38,719           | 128,445                    | 1,925      | 9,414                        | 13,653                                 | 155,263      | 484,090    | 67,178                           | 35,862                     | 9,672                 | 596,802              | ---                   | ---                        | ---                              | 596,802               |                                            |  |  |  |  |
| EMMONS           | 432             | 95,660                | 15,527           | 28,733                     | ---        | 3,884                        | ---                                    | ---          | 143,804    | 42,921                           | 35,990                     | 12,847                | 235,562              | ---                   | 405                        | ---                              | 235,967               |                                            |  |  |  |  |
| ERHARD           | 146             | 20,982                | 2,696            | 7,584                      | 2,096      | 2,763                        | ---                                    | 2,750        | 38,871     | ---                              | ---                        | ---                   | 38,871               | ---                   | ---                        | ---                              | 38,871                |                                            |  |  |  |  |
| ERSKINE          | 433             | 83,895                | 53,390           | 82,495                     | ---        | 23,151                       | 3,341                                  | 6,476        | 252,748    | 30,904                           | 5,947                      | 3,360                 | 292,959              | ---                   | ---                        | 17,443                           | 310,402               |                                            |  |  |  |  |
| EVAN             | 92              | 5,649                 | 360              | 7,569                      | ---        | ---                          | ---                                    | 180          | 13,758     | ---                              | ---                        | ---                   | 13,758               | ---                   | ---                        | ---                              | 13,758                |                                            |  |  |  |  |

**Table 12**  
**Classification of City Expenditures for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City   | Popu-<br>lation | Current Expenditures  |                  |                            |            |                              |                                        |              |            | Total<br>Current<br>Expenditures | Total<br>Capital<br>Outlay | Debt Service          |                      | Total<br>Expenditures | Other Financing Uses       |                                  |                       | Total<br>Expenditures<br>and<br>Other Uses |  |  |  |  |
|----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|----------------------------------------|--------------|------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|----------------------------------|-----------------------|--------------------------------------------|--|--|--|--|
|                |                 | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Sanitation | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | All<br>Other |            |                                  |                            | Principal<br>Payments | Interest<br>Payments |                       | Other<br>Financing<br>Uses | Transfers<br>Enterprise<br>Funds | Governmental<br>Funds |                                            |  |  |  |  |
|                |                 |                       |                  |                            |            |                              |                                        |              |            |                                  |                            |                       |                      |                       |                            |                                  |                       |                                            |  |  |  |  |
| EVANSVILLE     | 564             | 85,276                | 44,070           | 54,519                     | 3,431      | 2,580                        | ---                                    | 725          | 190,601    | 127,954                          | ---                        | 19,950                | 338,505              | ---                   | ---                        | ---                              | ---                   | 338,505                                    |  |  |  |  |
| EVELETH        | 3,800           | 390,295               | 1,159,401        | 683,637                    | ---        | 478,502                      | 302,678                                | 340,081      | 3,354,594  | 1,454,179                        | 124,497                    | 27,468                | 4,960,738            | ---                   | 19,240                     | 81,000                           | 5,060,978             |                                            |  |  |  |  |
| EXCELSIOR      | 2,398           | 475,216               | 610,245          | 193,156                    | 948        | 112,379                      | ---                                    | 41,372       | 1,433,316  | 279,428                          | 7,416                      | 3,458                 | 1,723,618            | ---                   | 12,880                     | 173,619                          | 1,910,117             |                                            |  |  |  |  |
| EYOTA          | 1,695           | 155,430               | 75,152           | 114,713                    | 1,180      | 67,886                       | 37,769                                 | 2,000        | 454,130    | 797,150                          | 194,300                    | 37,457                | 1,483,037            | ---                   | ---                        | 21,600                           | 1,504,637             |                                            |  |  |  |  |
| FAIRFAX        | 1,311           | 169,273               | 209,105          | 121,599                    | 70,012     | 149,050                      | 83,515                                 | ---          | 802,554    | 206,360                          | 850,000                    | 57,710                | 1,916,624            | 50,000                | ---                        | ---                              | 1,966,624             |                                            |  |  |  |  |
| FAIRMONT       | 10,816          | 753,011               | 2,201,725        | 1,082,985                  | 4,788      | 1,042,256                    | 633,873                                | 174,427      | 5,893,065  | 6,470,613                        | 1,196,820                  | 691,036               | 14,251,534           | 200,000               | ---                        | 1,975,280                        | 16,426,814            |                                            |  |  |  |  |
| FALCON HEIGHTS | 5,580           | 460,332               | 584,386          | 146,840                    | 37,312     | 174,041                      | 9,871                                  | 10,164       | 1,422,946  | 490,000                          | 154,008                    | 2,242,297             | ---                  | ---                   | ---                        | 841,449                          | 3,083,746             |                                            |  |  |  |  |
| FARIBAULT      | 21,476          | 1,312,693             | 3,772,674        | 1,342,068                  | ---        | 2,395,570                    | 3,062,320                              | 825,179      | 12,710,504 | 4,400,269                        | 3,248,673                  | 627,093               | 20,986,539           | ---                   | 64,935                     | 4,930,140                        | 25,981,614            |                                            |  |  |  |  |
| FARMINGTON     | 14,255          | 1,138,452             | 1,993,192        | 1,211,703                  | ---        | 1,057,973                    | 989,555                                | ---          | 6,390,875  | 6,380,771                        | 1,808,771                  | 1,060,344             | 15,640,737           | ---                   | 247,458                    | 2,221,978                        | 18,110,173            |                                            |  |  |  |  |
| FARWELL        | 52              | 13,270                | 1,008            | 4,158                      | 3,566      | 750                          | ---                                    | 8,588        | 31,340     | ---                              | ---                        | ---                   | 31,340               | ---                   | ---                        | ---                              | 31,340                |                                            |  |  |  |  |
| FEDERAL DAM    | 104             | 9,702                 | 1,500            | 1,133                      | 60         | 200                          | ---                                    | 2,639        | 15,234     | 548                              | ---                        | ---                   | 15,782               | ---                   | ---                        | ---                              | 15,782                |                                            |  |  |  |  |
| FELTON         | 217             | 8,918                 | 10,062           | 15,030                     | 2,012      | 4,435                        | ---                                    | 11,315       | 51,772     | ---                              | 2,844                      | 459                   | 55,075               | ---                   | 10,767                     | ---                              | 65,842                |                                            |  |  |  |  |
| FERGUS FALLS   | 13,703          | 1,282,991             | 2,342,789        | 981,966                    | 54,493     | 2,065,353                    | 1,079,322                              | 152,855      | 7,959,769  | 1,171,700                        | 1,629,922                  | 1,056,205             | 11,817,596           | ---                   | 4,224                      | 241,860                          | 12,063,680            |                                            |  |  |  |  |
| FERTILE        | 898             | 97,107                | 97,110           | 68,321                     | 3,335      | 8,937                        | 9,600                                  | 55,031       | 339,441    | 48,715                           | 28,850                     | 13,680                | 430,686              | ---                   | ---                        | 35,945                           | 466,631               |                                            |  |  |  |  |
| FIFTY LAKES    | 396             | 105,209               | 36,779           | 69,023                     | ---        | ---                          | ---                                    | ---          | 211,011    | 272,663                          | 18,129                     | 12,335                | 514,138              | ---                   | ---                        | ---                              | 514,138               |                                            |  |  |  |  |
| FINLAYSON      | 323             | 35,318                | 13,089           | 29,727                     | ---        | 19,175                       | ---                                    | 14,282       | 111,591    | 122,609                          | 13,000                     | 12,116                | 259,316              | ---                   | ---                        | ---                              | 259,316               |                                            |  |  |  |  |
| FISHER         | 421             | 77,487                | 31,421           | 11,083                     | 2,425      | 8,131                        | 1,518                                  | 17,239       | 149,304    | 3,897                            | 13,000                     | 12,968                | 179,169              | ---                   | ---                        | ---                              | 179,169               |                                            |  |  |  |  |
| FLOESBURG      | 242             | 18,631                | 1,053            | 22,857                     | 7,146      | 2,253                        | ---                                    | 2,356        | 54,296     | 6,694                            | ---                        | ---                   | 60,990               | ---                   | ---                        | ---                              | 60,990                |                                            |  |  |  |  |
| FLOODWOOD      | 592             | 112,074               | 294,081          | 54,781                     | ---        | 35,975                       | 47,888                                 | 47,575       | 592,374    | 56,812                           | 25,000                     | 7,112                 | 681,298              | ---                   | ---                        | ---                              | 681,298               |                                            |  |  |  |  |
| FLORENCE       | 59              | 4,694                 | ---              | 3,264                      | ---        | 3,270                        | ---                                    | 2,963        | 14,191     | ---                              | ---                        | ---                   | 14,191               | ---                   | ---                        | ---                              | 14,191                |                                            |  |  |  |  |
| FOLEY          | 2,410           | 581,589               | 353,631          | 152,572                    | ---        | 87,728                       | 65,184                                 | 4,858        | 1,245,562  | 168,851                          | 1,105,000                  | 185,324               | 2,704,737            | ---                   | ---                        | 281,779                          | 2,986,516             |                                            |  |  |  |  |
| FORADA         | 196             | 20,994                | 38,924           | 6,691                      | 230        | 2,500                        | ---                                    | ---          | 69,339     | 47,043                           | ---                        | ---                   | 116,382              | ---                   | ---                        | 15,180                           | 131,562               |                                            |  |  |  |  |
| FOREST LAKE    | 15,093          | 2,051,194             | 2,517,466        | 990,404                    | 184,433    | 346,147                      | 2,467,135                              | 5,060        | 8,561,839  | 1,973,714                        | 570,000                    | 210,836               | 11,316,389           | ---                   | ---                        | 39,000                           | 11,355,389            |                                            |  |  |  |  |
| FORESTON       | 401             | 50,454                | 59,266           | 58,716                     | ---        | 4,326                        | ---                                    | ---          | 172,762    | 7,110                            | ---                        | ---                   | 179,872              | ---                   | ---                        | ---                              | 179,872               |                                            |  |  |  |  |
| FORT RIPLEY    | 70              | 4,948                 | 548              | 3,352                      | ---        | 816                          | ---                                    | 4,500        | 14,164     | 2,787                            | ---                        | ---                   | 16,951               | ---                   | ---                        | 1,000                            | 17,951                |                                            |  |  |  |  |
| FOSSON         | 1,555           | 103,171               | 223,182          | 124,099                    | 69,730     | 290,723                      | 102,586                                | 98,080       | 1,011,571  | 965,148                          | 230,000                    | 104,195               | 2,310,914            | ---                   | ---                        | 155,884                          | 2,466,798             |                                            |  |  |  |  |
| FOUNTAIN       | 362             | 50,699                | 43,123           | 45,623                     | 1,678      | 1,975                        | 27,792                                 | 2,480        | 173,370    | 122,405                          | 30,000                     | 7,195                 | 332,970              | ---                   | 8,240                      | 91,358                           | 432,568               |                                            |  |  |  |  |
| FOXHOME        | 138             | 19,267                | 5,414            | 8,981                      | 131        | 920                          | ---                                    | 185          | 34,898     | ---                              | ---                        | ---                   | 34,898               | ---                   | ---                        | ---                              | 34,898                |                                            |  |  |  |  |
| FRANKLIN       | 500             | 90,997                | 77,057           | 47,127                     | 20,643     | 15,311                       | 2,439                                  | ---          | 253,574    | 227,850                          | 80,000                     | 16,944                | 578,368              | ---                   | ---                        | ---                              | 578,368               |                                            |  |  |  |  |
| FRAZEE         | 1,373           | 216,471               | 216,994          | 67,401                     | 49,977     | 35,124                       | 23,404                                 | 21,697       | 631,068    | 116,950                          | 82,746                     | 82,514                | 913,278              | ---                   | ---                        | ---                              | 913,278               |                                            |  |  |  |  |
| FREEBORN       | 307             | 31,574                | 28,445           | 40,162                     | ---        | 884                          | ---                                    | 16,695       | 117,760    | 74,138                           | 23,865                     | 20,014                | 235,777              | ---                   | ---                        | 22,737                           | 258,514               |                                            |  |  |  |  |
| FREEPORT       | 465             | 101,222               | 89,124           | 79,118                     | 536        | 4,743                        | 14,480                                 | ---          | 289,223    | 445,995                          | 39,000                     | 19,689                | 793,907              | ---                   | ---                        | ---                              | 793,907               |                                            |  |  |  |  |
| FRIDLEY        | 27,460          | 2,678,370             | 5,374,840        | 3,088,060                  | 332,610    | 1,387,299                    | 902,063                                | ---          | 13,763,242 | 2,599,316                        | 1,150,000                  | 721,195               | 18,233,753           | ---                   | 96,322                     | 3,473,072                        | 21,803,147            |                                            |  |  |  |  |
| FROST          | 247             | 36,510                | 51,361           | 27,950                     | 3,514      | 28,182                       | 14,506                                 | ---          | 162,023    | 42,828                           | 17,909                     | 7,423                 | 230,183              | ---                   | ---                        | ---                              | 230,183               |                                            |  |  |  |  |
| FULDA          | 1,310           | 121,504               | 223,641          | 179,887                    | ---        | 56,195                       | 29,211                                 | ---          | 610,438    | 395,397                          | 10,000                     | 26,933                | 1,042,768            | ---                   | 3,300                      | 155,714                          | 1,201,782             |                                            |  |  |  |  |
| FUNKLEY        | 15              | 400                   | 417              | 83                         | ---        | ---                          | ---                                    | 155          | 1,055      | ---                              | ---                        | ---                   | 1,055                | ---                   | ---                        | ---                              | 1,055                 |                                            |  |  |  |  |
| GARFIELD       | 287             | 21,025                | 32,053           | 10,227                     | 917        | 3,100                        | 150,000                                | 12,547       | 229,869    | 21,463                           | 10,849                     | 5,312                 | 267,493              | ---                   | ---                        | ---                              | 267,493               |                                            |  |  |  |  |
| GARRISON       | 226             | 38,864                | 83,798           | 19,152                     | 2,485      | 10,984                       | 27,371                                 | 9,683        | 192,337    | 120,381                          | ---                        | ---                   | 312,718              | ---                   | ---                        | 511                              | 313,229               |                                            |  |  |  |  |
| GARVIN         | 153             | 30,134                | 12,453           | 13,183                     | ---        | 7,653                        | 8,413                                  | ---          | 71,836     | 1,259                            | ---                        | ---                   | 73,095               | ---                   | ---                        | ---                              | 73,095                |                                            |  |  |  |  |
| GARY           | 216             | 35,643                | 16,684           | 37,577                     | 1,626      | 4,073                        | ---                                    | 6,528        | 102,131    | 483                              | ---                        | ---                   | 102,614              | ---                   | ---                        | ---                              | 102,614               |                                            |  |  |  |  |
| GAYLORD        | 2,287           | 255,472               | 312,770          | 113,052                    | ---        | 164,046                      | 195,791                                | 8,153        | 1,049,284  | 523,986                          | 3,281,817                  | 637,713               | 5,492,800            | ---                   | ---                        | 93,983                           | 5,586,783             |                                            |  |  |  |  |
| GEM LAKE       | 429             | 72,485                | 101,572          | 6,337                      | 3,376      | ---                          | ---                                    | 7,421        | 191,191    | ---                              | ---                        | ---                   | 191,191              | ---                   | ---                        | ---                              | 191,191               |                                            |  |  |  |  |
| GENEVA         | 453             | 64,937                | 6,200            | 15,451                     | ---        | 21,096                       | ---                                    | 20,676       | 128,360    | 27,148                           | 23,014                     | 4,601                 | 183,123              | ---                   | 10,000                     | 15,000                           | 208,123               |                                            |  |  |  |  |
| GENOLA         | 69              | 8,503                 | 921              | 4,264                      | 3,166      | ---                          | ---                                    | 3,227        | 20,081     | ---                              | ---                        | ---                   | 20,081               | ---                   | ---                        | ---                              | 20,081                |                                            |  |  |  |  |
| GEORGETOWN     | 125             | 9,719                 | 4,399            | 6,036                      | 4,079      | 5,561                        | ---                                    | ---          | 29,794     | 21,849                           | ---                        | ---                   | 51,643               | ---                   | ---                        | ---                              | 51,643                |                                            |  |  |  |  |
| GHEAT          | 314             | 42,823                | 23,888           | 28,455                     | 36         | 3,696                        | 256                                    | ---          | 99,154     | 93,017                           | ---                        | 13,200                | 205,371              | ---                   | ---                        | 89,553                           | 294,924               |                                            |  |  |  |  |
| GIBBON         | 803             | 62,541                | 161,636          | 189,582                    | 12,577     | 37,979                       | 5,183                                  | 2,878        | 472,376    | 451,079                          | 80,000                     | 30,379                | 1,033,834            | ---                   | ---                        | ---                              | 1,033,834             |                                            |  |  |  |  |
| GILBERT        | 1,823           | 275,934               | 433,144          | 540,792                    | 136,771    | 292,504                      | 71,714                                 | 183,643      | 1,934,502  | 1,400,868                        | 120,048                    | 83,572                | 3,538,990            | ---                   | 36,979                     | 35,500                           | 3,611,469             |                                            |  |  |  |  |
| GILMAN         | 225             | 7,011                 | 3,601            | 4,967                      | 1,786      | 27,928                       | ---                                    | ---          | 45,293     | 159,829                          | ---                        | ---                   | 205,122              | ---                   | ---                        | ---                              | 205,122               |                                            |  |  |  |  |
| GLENCOE        | 5,549           | 606,930               | 976,778          | 306,740                    | ---        | 345,983                      | 222,238                                | 165,996      | 2,624,665  | 982,715                          | 700,000                    | 386,880               | 4,694,260            | ---                   | ---                        | 359,531                          | 5,053,791             |                                            |  |  |  |  |
| GLENVILLE      | 709             | 56,541                | 24,057           | 38,560                     | ---        | 65,904                       | ---                                    | 13,854       | 198,916    | 137,898                          | 25,366                     | 8,070                 | 370,250              | ---                   | ---                        | 13,500                           | 383,750               |                                            |  |  |  |  |
| GLENWOOD       | 2,591           | 293,668               | 441,910          | 421,681                    | ---        | 307,204                      | 60,087                                 | 65,917       | 1,590,467  | 478,852                          | 100,000                    | 49,190                | 2,218,509            | ---                   | ---                        | 49,945                           | 2,268,454             |                                            |  |  |  |  |
| GLYNDON        | 1,119           | 106,982               | 166,607          | 127,681                    | 64,246     | 24,979                       | ---                                    | 49,684       | 540,179    | 461,943                          | 102,050                    | 82,632                | 1,186,804            | ---                   | ---                        | ---                              | 1,186,804             |                                            |  |  |  |  |
| GOLDEN VALLEY  | 20,636          | 2,688,316             | 4,560,950        | 1,753,030                  | ---        | 1,492,016                    | 320,628                                | 13,900       | 10,828,840 | 12,517,508                       | 5,519,393                  | 3,404,084             | 32,269,825           | ---                   | ---                        | 20,375,216                       | 52,645,041            |                                            |  |  |  |  |
| GONVICK        | 292             | 60,210                | 88,745           | 76,682                     | ---        | 17,552                       | 17,229                                 | ---          | 260,418    | 73,224                           | ---                        | ---                   | 333,642              | ---                   | 549                        | ---                              | 334,191               |                                            |  |  |  |  |
| GOOD THUNDER   | 592             | 70,886                | 151,761          | 55,095                     | 27,597     | 17,292                       | ---                                    | ---          | 322,631    | 30,274                           | 64,454                     | 35,000                | 452,359              | ---                   | ---                        | ---                              | 452,359               |                                            |  |  |  |  |
| GOODHUE        | 808             | 75,837                | 176,245          | 153,869                    | ---        | 42,918                       | 121,150                                | 4,404        | 574,423    | 795,833                          | 40,185                     | 22,187                | 1,432,628            | ---                   | ---                        | 21,582                           | 1,454,210             |                                            |  |  |  |  |
| GOODRIDGE      | 98              | 14,802                | 5,782            | 12,492                     | 767        | 352                          | 24                                     | 12,465       | 46,684     | 3,510                            | 6,000                      | 3,550                 | 59,744               | ---                   | 1,303                      | ---                              | 61,047                |                                            |  |  |  |  |
| GOODVIEW       | 3,318           | 242,123               | 345,248          | 174,403                    | ---        | 23,513                       | ---                                    | ---          | 785,287    | 1,295,097                        | 375,000                    | 143,868               | 2,599,252            | ---                   | ---                        | ---                              | 2,599,252             |                                            |  |  |  |  |
| GRACEVILLE     | 600             | 59,123                | 73,940           | 87,273                     | ---        | 25,898                       | ---                                    | 22,351       | 268,585    | 93,693                           | 37,000                     | 28,769                | 428,047              | ---                   | 20,000                     | 78,000                           | 526,047               |                                            |  |  |  |  |
| GRANADA        | 308             | 30,063                | 18,890           | 9,744                      | 1,611      | 1,240                        | 18,877                                 | ---          | 80,425     | 18,727                           | ---                        | ---                   | 99,152               | ---                   | ---                        | 5,000                            | 104,152               |                                            |  |  |  |  |
| GRAND MARAIS   | 1,402           | 319,902               | 180,698          | 207,416                    | ---        | 775,271                      | 174,296                                | ---          | 1,657,583  | 108,816                          | 115,000                    | 90,419                | 1,971,818            | ---                   | ---                        | 175,920                          | 2,147,738             |                                            |  |  |  |  |



**Table 12**  
**Classification of City Expenditures for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City  | Popu-<br>Lation | Current Expenditures  |                  |                            |            |                              |                                        |              |            | Total<br>Current<br>Expenditures | Total<br>Capital<br>Outlay | Debt Service          |                      | Total<br>Expenditures | Other Financing Uses       |                                  |                       | Total<br>Expenditures<br>and<br>Other Uses |  |  |  |  |
|---------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|----------------------------------------|--------------|------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|----------------------------------|-----------------------|--------------------------------------------|--|--|--|--|
|               |                 | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Sanitation | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | All<br>Other |            |                                  |                            | Principal<br>Payments | Interest<br>Payments |                       | Other<br>Financing<br>Uses | Transfers<br>Enterprise<br>Funds | Governmental<br>Funds |                                            |  |  |  |  |
|               |                 |                       |                  |                            |            |                              |                                        |              |            |                                  |                            |                       |                      |                       |                            |                                  |                       |                                            |  |  |  |  |
| GRAND MEADOW  | 945             | 80,617                | 189,524          | 71,897                     | 778        | 66,384                       | 48,715                                 | 7,249        | 465,164    | 546,106                          | 65,978                     | 50,987                | 1,128,235            | ---                   | ---                        | ---                              | 50,500                | 1,178,735                                  |  |  |  |  |
| GRAND RAPIDS  | 7,829           | 1,033,676             | 1,717,237        | 1,591,981                  | ---        | 1,330,827                    | 410,791                                | 412,159      | 6,496,671  | 3,714,069                        | 1,174,634                  | 681,686               | 12,067,060           | ---                   | ---                        | ---                              | 1,581,854             | 13,648,914                                 |  |  |  |  |
| GRANITE FALLS | 3,053           | 349,695               | 647,856          | 311,334                    | 22,629     | 114,714                      | 241,246                                | 220,003      | 1,907,477  | 1,705,293                        | 992,000                    | 170,327               | 4,775,097            | ---                   | 92,600                     | 389,063                          | 5,256,760             |                                            |  |  |  |  |
| GRANT         | 4,120           | 232,278               | 288,973          | 257,190                    | 39,584     | 2,141                        | ---                                    | 14,242       | 834,408    | 9,750                            | 56,800                     | 7,895                 | 908,853              | ---                   | ---                        | ---                              | 908,853               |                                            |  |  |  |  |
| GRASSTON      | 103             | 17,763                | 5,185            | 4,598                      | 3,717      | 2,289                        | ---                                    | 5,080        | 38,632     | 8,174                            | ---                        | ---                   | 46,806               | ---                   | ---                        | ---                              | 46,806                |                                            |  |  |  |  |
| GREEN ISLE    | 359             | 169,367               | 109,983          | 17,964                     | ---        | 25,772                       | 720                                    | ---          | 323,806    | 398,237                          | 133,716                    | 151,885               | 1,007,644            | ---                   | 19,044                     | 80,128                           | 1,106,816             |                                            |  |  |  |  |
| GREENBUSH     | 762             | 51,978                | 106,678          | 93,941                     | 13,925     | 93,733                       | 18,633                                 | 15,493       | 394,381    | 261,816                          | 32,042                     | 23,866                | 712,105              | ---                   | ---                        | ---                              | 712,105               |                                            |  |  |  |  |
| GREENFIELD    | 2,684           | 359,504               | 163,426          | 255,371                    | 22,882     | 2,790                        | ---                                    | 41,231       | 845,204    | 1,498,092                        | 45,800                     | 289,797               | 2,678,893            | ---                   | ---                        | 1,471,212                        | 4,150,105             |                                            |  |  |  |  |
| GREENWALD     | 198             | 12,258                | 3,975            | 6,357                      | ---        | ---                          | ---                                    | ---          | 22,590     | 51,554                           | 201,100                    | 14,323                | 289,567              | ---                   | ---                        | ---                              | 289,567               |                                            |  |  |  |  |
| GREENWOOD     | 786             | 162,470               | 194,566          | 44,936                     | 15,202     | 18,625                       | ---                                    | ---          | 435,799    | ---                              | ---                        | ---                   | 435,799              | ---                   | ---                        | ---                              | 435,799               |                                            |  |  |  |  |
| GREY EAGLE    | 336             | 37,713                | 34,058           | 36,653                     | ---        | 10,944                       | ---                                    | 9,780        | 129,148    | 178,283                          | 37,193                     | 7,830                 | 352,454              | ---                   | 9,045                      | 15,995                           | 377,494               |                                            |  |  |  |  |
| GROVE CITY    | 617             | 81,591                | 165,037          | 64,902                     | 4,389      | 13,608                       | ---                                    | 45,315       | 374,842    | 117,097                          | 28,446                     | 1,570                 | 521,955              | ---                   | ---                        | ---                              | 1,666                 | 523,621                                    |  |  |  |  |
| GRYGLA        | 232             | 32,929                | 28,329           | 42,739                     | 16,067     | 30,191                       | 11,500                                 | 15,848       | 177,603    | 92,747                           | 39,743                     | 7,946                 | 318,039              | ---                   | ---                        | 40,189                           | 358,228               |                                            |  |  |  |  |
| GULLY         | 98              | 12,118                | 408              | 3,871                      | 4,700      | 6,762                        | ---                                    | 3,461        | 31,320     | ---                              | ---                        | ---                   | 31,320               | ---                   | ---                        | ---                              | ---                   | 31,320                                     |  |  |  |  |
| HACKENSACK    | 308             | 49,701                | 60,253           | 53,977                     | ---        | 15,516                       | ---                                    | 2,154        | 181,601    | 12,666                           | 8,740                      | 619                   | 203,626              | ---                   | 19,437                     | ---                              | 223,063               |                                            |  |  |  |  |
| HADLEY        | 68              | 6,232                 | 632              | 6,486                      | ---        | 1,145                        | ---                                    | 1,669        | 16,164     | 700                              | ---                        | ---                   | 16,864               | ---                   | 3,500                      | ---                              | 20,364                |                                            |  |  |  |  |
| HALLOCK       | 1,173           | 154,646               | 133,969          | 149,543                    | 3,256      | 79,799                       | 32,710                                 | 18,498       | 572,421    | 1,326,239                        | 665,000                    | 76,915                | 2,640,575            | ---                   | 116,861                    | 18,314                           | 2,775,750             |                                            |  |  |  |  |
| HALMA         | 72              | 1,391                 | 1,708            | 12,173                     | 1,952      | 200                          | ---                                    | 842          | 18,266     | 9,210                            | ---                        | ---                   | 27,476               | ---                   | ---                        | ---                              | 5,757                 | 33,233                                     |  |  |  |  |
| HALSTAD       | 614             | 23,730                | 63,080           | 76,186                     | ---        | 15,340                       | 49,479                                 | 63,113       | 290,928    | 66,642                           | 428,193                    | 65,369                | 851,132              | ---                   | ---                        | 140,294                          | 991,426               |                                            |  |  |  |  |
| HAM LAKE      | 13,555          | 665,631               | 957,052          | 730,709                    | 34,555     | 189,522                      | 4,653                                  | 183,705      | 2,765,827  | 1,238,566                        | 470,000                    | 122,857               | 4,597,250            | ---                   | ---                        | 940,032                          | 5,537,282             |                                            |  |  |  |  |
| HAMBURG       | 540             | 85,511                | 78,226           | 17,434                     | ---        | 56,136                       | ---                                    | ---          | 237,307    | 158,353                          | 91,480                     | 28,893                | 516,033              | ---                   | ---                        | 33,310                           | 549,343               |                                            |  |  |  |  |
| HAMMOND       | 196             | 25,833                | 1,857            | 5,688                      | ---        | 5,173                        | ---                                    | 1,549        | 40,100     | 23,279                           | ---                        | ---                   | 63,379               | ---                   | ---                        | ---                              | 63,379                |                                            |  |  |  |  |
| HAMPTON       | 550             | 41,728                | 15,863           | 22,343                     | 895        | 6,328                        | ---                                    | 4,029        | 91,186     | 11,149                           | ---                        | ---                   | 102,335              | ---                   | ---                        | ---                              | 102,335               |                                            |  |  |  |  |
| HANCOCK       | 711             | 81,674                | 74,003           | 55,797                     | 58,128     | 20,103                       | ---                                    | ---          | 289,705    | 123,677                          | 106,445                    | 123,143               | 642,970              | ---                   | ---                        | 7,874                            | 650,844               |                                            |  |  |  |  |
| HANLEY FALLS  | 317             | 46,347                | 37,510           | 42,553                     | ---        | 6,811                        | ---                                    | 16,144       | 149,365    | 39,995                           | 31,488                     | 24,019                | 244,867              | ---                   | ---                        | ---                              | 244,867               |                                            |  |  |  |  |
| HANOVER       | 1,765           | 338,282               | 312,448          | 78,850                     | 12,261     | 5,991                        | 10,415                                 | 30,424       | 788,671    | 763,107                          | 455,564                    | 149,544               | 2,156,886            | ---                   | ---                        | 136,187                          | 2,293,073             |                                            |  |  |  |  |
| HANSKA        | 437             | 47,457                | 15,645           | 94,878                     | 20,176     | 39,435                       | 9,417                                  | ---          | 227,008    | 6,271                            | 43,096                     | 51,613                | 327,988              | ---                   | ---                        | 54,110                           | 382,098               |                                            |  |  |  |  |
| HARDING       | 107             | 2,285                 | 545              | 2,079                      | 4,285      | 1,549                        | ---                                    | 1,916        | 12,659     | 88,289                           | ---                        | ---                   | 100,948              | ---                   | ---                        | ---                              | 100,948               |                                            |  |  |  |  |
| HARDWICK      | 220             | 25,144                | 21,574           | 7,904                      | 4,380      | 1,651                        | ---                                    | ---          | 60,653     | 767                              | ---                        | ---                   | 61,420               | ---                   | 15,546                     | ---                              | 76,966                |                                            |  |  |  |  |
| HARMONY       | 1,142           | 93,819                | 193,117          | 310,811                    | ---        | 160,566                      | 31,305                                 | 10,451       | 800,069    | 2,535,351                        | 150,000                    | 138,685               | 3,624,105            | ---                   | 275,964                    | 289,375                          | 4,189,444             |                                            |  |  |  |  |
| HARRIS        | 1,173           | 151,360               | 66,855           | 51,557                     | ---        | 5,545                        | ---                                    | 27,661       | 302,978    | 56,280                           | 15,000                     | 21,669                | 395,927              | ---                   | ---                        | ---                              | 395,927               |                                            |  |  |  |  |
| HARTLAND      | 288             | 41,371                | 16,471           | 66,218                     | ---        | 3,328                        | ---                                    | ---          | 127,388    | 165,463                          | 41,206                     | 9,390                 | 343,447              | ---                   | ---                        | 1,969                            | 345,416               |                                            |  |  |  |  |
| HASTINGS      | 19,202          | 1,340,654             | 4,090,758        | 1,371,965                  | 56,493     | 1,555,865                    | 151,539                                | 223,455      | 8,790,729  | 6,988,761                        | 3,027,944                  | 761,612               | 19,569,046           | ---                   | ---                        | 534,778                          | 20,103,824            |                                            |  |  |  |  |
| HATFIELD      | 45              | 5,310                 | 1,798            | 2,299                      | ---        | 432                          | ---                                    | ---          | 9,839      | ---                              | ---                        | ---                   | 9,839                | ---                   | ---                        | ---                              | 9,839                 |                                            |  |  |  |  |
| HAWLEY        | 1,899           | 162,052               | 350,392          | 97,174                     | ---        | 51,377                       | 127,360                                | 1,148        | 789,503    | 1,031,142                        | 322,475                    | 103,315               | 2,246,435            | ---                   | ---                        | 298,096                          | 2,544,531             |                                            |  |  |  |  |
| HAYFIELD      | 1,364           | 112,151               | 173,509          | 334,118                    | 3,053      | 58,472                       | 103,170                                | 29,593       | 814,066    | 27,532                           | 262,617                    | 111,751               | 1,215,966            | ---                   | ---                        | 72,744                           | 1,288,710             |                                            |  |  |  |  |
| HAYWARD       | 243             | 54,775                | 9,918            | 15,144                     | 858        | 7,799                        | 600                                    | 21,190       | 110,284    | 33,135                           | 21,000                     | 23,382                | 187,801              | ---                   | ---                        | ---                              | 187,801               |                                            |  |  |  |  |
| HAZEL RUN     | 62              | 5,190                 | 3,623            | 2,312                      | ---        | 810                          | ---                                    | ---          | 11,935     | 1,000                            | ---                        | ---                   | 12,935               | ---                   | ---                        | ---                              | 12,935                |                                            |  |  |  |  |
| HECTOR        | 1,160           | 102,998               | 202,669          | 143,404                    | ---        | 124,140                      | 59,714                                 | 62,459       | 695,384    | 1,893,920                        | 98,295                     | 150,879               | 2,838,478            | ---                   | 7,600                      | 190,400                          | 3,036,478             |                                            |  |  |  |  |
| HEIDELBERG    | 83              | 3,369                 | 1,184            | 1,682                      | 12         | ---                          | ---                                    | 966          | 7,213      | 6,546                            | ---                        | ---                   | 13,759               | ---                   | ---                        | ---                              | 13,759                |                                            |  |  |  |  |
| HENDERSON     | 947             | 112,707               | 154,712          | 74,155                     | 62,539     | 81,268                       | 40,258                                 | ---          | 525,639    | 779,222                          | 213,686                    | 273,398               | 1,791,945            | ---                   | ---                        | 197,520                          | 1,989,465             |                                            |  |  |  |  |
| HENDRICKS     | 703             | 85,536                | 94,595           | 107,029                    | 42,969     | 29,261                       | 62,718                                 | 6,707        | 428,815    | 67,190                           | 31,561                     | 12,159                | 539,725              | ---                   | ---                        | 85,681                           | 625,406               |                                            |  |  |  |  |
| HENDRUM       | 311             | 40,239                | 31,236           | 45,168                     | ---        | 3,827                        | 34,069                                 | 22,067       | 176,606    | 24,901                           | 24,063                     | 12,480                | 238,050              | ---                   | ---                        | 147,737                          | 385,787               |                                            |  |  |  |  |
| HENNING       | 778             | 101,340               | 127,108          | 61,310                     | 1,882      | 5,370                        | 198,227                                | 11,319       | 506,556    | 200,510                          | 9,968                      | 8,261                 | 725,295              | ---                   | 110,044                    | 30,516                           | 865,855               |                                            |  |  |  |  |
| HENRIETTE     | 100             | 6,053                 | 570              | 4,704                      | 1,126      | 1,051                        | ---                                    | 1,942        | 15,446     | 680                              | ---                        | ---                   | 16,126               | ---                   | ---                        | ---                              | 16,126                |                                            |  |  |  |  |
| HERMAN        | 444             | 98,110                | 68,656           | 127,314                    | 46,303     | 8,279                        | 12,555                                 | 6,274        | 367,491    | 20,586                           | 6,044                      | 7,274                 | 401,395              | ---                   | 540                        | 230                              | 402,165               |                                            |  |  |  |  |
| HERMANTOWN    | 8,178           | 576,493               | 1,270,778        | 344,850                    | 18,682     | 63,523                       | 198,740                                | 230,665      | 2,703,731  | 5,158,936                        | 394,804                    | 512,418               | 8,769,889            | ---                   | ---                        | 2,178,258                        | 10,948,147            |                                            |  |  |  |  |
| HERON LAKE    | 767             | 132,684               | 192,294          | 104,669                    | ---        | 44,497                       | 12,184                                 | ---          | 486,328    | 42,708                           | 13,267                     | 28,330                | 570,633              | ---                   | 1,000                      | 42,570                           | 614,203               |                                            |  |  |  |  |
| HEWITT        | 266             | 54,341                | 27,298           | 15,058                     | ---        | 5,933                        | 3,738                                  | ---          | 106,368    | 46,437                           | 20,500                     | ---                   | 173,305              | ---                   | 18,657                     | 340                              | 192,302               |                                            |  |  |  |  |
| HIBBING       | 16,968          | 1,272,719             | 4,615,256        | 2,002,820                  | ---        | 2,486,707                    | 448,051                                | 1,564,066    | 12,389,619 | 2,047,619                        | 2,933,298                  | 619,409               | 17,989,945           | 525,979               | 35,365                     | 1,463,483                        | 20,014,772            |                                            |  |  |  |  |
| HILL CITY     | 479             | 60,003                | 140,274          | 81,450                     | ---        | 29,987                       | 11,911                                 | 23,005       | 346,630    | 4,365                            | 5,838                      | ---                   | 356,833              | ---                   | ---                        | 67,570                           | 424,403               |                                            |  |  |  |  |
| HILLMAN       | 21              | 8,625                 | ---              | 1,238                      | 144        | 887                          | ---                                    | ---          | 10,894     | 12,680                           | ---                        | ---                   | 23,574               | ---                   | ---                        | ---                              | 23,574                |                                            |  |  |  |  |
| HILLS         | 585             | 58,881                | 48,687           | 30,571                     | ---        | 31,520                       | 277                                    | ---          | 169,936    | 32,728                           | ---                        | ---                   | 202,664              | ---                   | ---                        | 25,457                           | 228,121               |                                            |  |  |  |  |
| HILLTOP       | 781             | 183,632               | 205,647          | 54,683                     | 8,996      | ---                          | ---                                    | ---          | 452,958    | 38,302                           | ---                        | ---                   | 491,260              | ---                   | ---                        | ---                              | 491,260               |                                            |  |  |  |  |
| HINCKLEY      | 1,307           | 357,860               | 183,532          | 149,505                    | ---        | 56,842                       | 71,223                                 | 2,780        | 821,742    | 125,287                          | 280,000                    | 67,858                | 1,294,887            | ---                   | ---                        | 127,116                          | 1,422,003             |                                            |  |  |  |  |
| HITTERDAL     | 197             | 27,728                | 16,636           | 23,046                     | ---        | 5,573                        | ---                                    | ---          | 72,983     | 32,004                           | ---                        | ---                   | 104,987              | ---                   | ---                        | ---                              | 104,987               |                                            |  |  |  |  |
| HOFFMAN       | 668             | 118,650               | 41,085           | 60,779                     | ---        | 31,062                       | 47,754                                 | 5,732        | 305,062    | 233,762                          | 37,393                     | 52,268                | 628,485              | ---                   | ---                        | 85,077                           | 713,562               |                                            |  |  |  |  |
| HOKAH         | 599             | 156,204               | 62,916           | 60,736                     | ---        | 51,566                       | ---                                    | ---          | 331,422    | 52,201                           | 35,000                     | 22,788                | 441,411              | ---                   | 65,908                     | 9,485                            | 516,804               |                                            |  |  |  |  |
| HOLDINGFORD   | 744             | 100,246               | 55,195           | 113,745                    | ---        | 900                          | ---                                    | 7,753        | 277,839    | 61,947                           | 865,000                    | 133,944               | 1,338,730            | ---                   | ---                        | ---                              | 1,338,730             |                                            |  |  |  |  |
| HOLLAND       | 211             | 17,843                | 12,937           | 32,094                     | ---        | 4,550                        | ---                                    | 5,479        | 72,903     | 38,002                           | ---                        | ---                   | 110,905              | ---                   | 6,000                      | ---                              | 116,905               |                                            |  |  |  |  |
| HOLLANDALE    | 310             | 52,707                | 35,193           | 8,513                      | 1,274      | 261                          | ---                                    | 29,743       | 127,691    | 71,740                           | ---                        | 4,626                 | 204,057              | ---                   | ---                        | ---                              | 204,057               |                                            |  |  |  |  |
| HOLLOWAY      | 108             | 48,640                | 1,408            | 1,055                      | ---        | ---                          | ---                                    | 3,903        | 55,006     | ---                              | ---                        | ---                   | 55,006               | ---                   | ---                        | ---                              | 55,006                |                                            |  |  |  |  |













**Table 12**  
**Classification of City Expenditures for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City      | Popu-<br>lation | Current Expenditures  |                  |                            |            |                              |                                        |              |            | Total<br>Current<br>Expenditures | Total<br>Capital<br>Outlay | Debt Service          |                      | Total<br>Expenditures | Other Financing Uses       |                                  |                       | Total<br>Expenditures<br>and<br>Other Uses |  |  |  |  |
|-------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|----------------------------------------|--------------|------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|----------------------------------|-----------------------|--------------------------------------------|--|--|--|--|
|                   |                 | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Sanitation | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | All<br>Other |            |                                  |                            | Principal<br>Payments | Interest<br>Payments |                       | Other<br>Financing<br>Uses | Transfers<br>Enterprise<br>Funds | Governmental<br>Funds |                                            |  |  |  |  |
|                   |                 |                       |                  |                            |            |                              |                                        |              |            |                                  |                            |                       |                      |                       |                            |                                  |                       |                                            |  |  |  |  |
| ST. PETER         | 9,979           | 541,368               | 1,731,712        | 988,164                    | ---        | 1,184,779                    | 957,432                                | 79,657       | 5,483,112  | 2,788,497                        | 557,760                    | 236,958               | 9,066,327            | 390,000               | ---                        | ---                              | 559,721               | 10,016,048                                 |  |  |  |  |
| ST. ROSA          | 40              | 6,059                 | 1,459            | 4,073                      | ---        | 17,790                       | ---                                    | 494          | 29,875     | ---                              | ---                        | ---                   | 29,875               | ---                   | ---                        | ---                              | ---                   | 29,875                                     |  |  |  |  |
| ST. STEPHEN       | 858             | 136,536               | 85,557           | 31,501                     | ---        | 15,982                       | ---                                    | ---          | 269,576    | 51,648                           | 32,000                     | 17,408                | 370,632              | ---                   | ---                        | 54,635                           | 425,267               |                                            |  |  |  |  |
| ST. VINCENT       | 104             | 3,973                 | 2,907            | 5,780                      | 1,617      | ---                          | ---                                    | 1,026        | 15,303     | ---                              | ---                        | ---                   | 15,303               | ---                   | ---                        | ---                              | ---                   | 15,303                                     |  |  |  |  |
| SUNBURG           | 109             | 18,661                | 45,400           | 10,026                     | 1,131      | 4,413                        | ---                                    | 1,279        | 80,910     | 290,457                          | ---                        | ---                   | 371,367              | ---                   | ---                        | 378,128                          | 749,495               |                                            |  |  |  |  |
| SUNFISH LAKE      | 530             | 116,109               | 135,276          | 49,838                     | 340        | ---                          | ---                                    | 19,340       | 320,903    | 392                              | ---                        | ---                   | 321,295              | ---                   | ---                        | ---                              | 321,295               |                                            |  |  |  |  |
| SWANVILLE         | 356             | 26,264                | 9,795            | 36,784                     | 23,209     | 13,382                       | 1,252                                  | 19,375       | 130,061    | 17,257                           | 5,000                      | 3,675                 | 155,993              | ---                   | ---                        | 84                               | 156,077               |                                            |  |  |  |  |
| TACONITE          | 315             | 69,903                | 35,823           | 42,696                     | 21,801     | 94,121                       | ---                                    | 51,051       | 315,395    | 33,637                           | ---                        | ---                   | 349,032              | ---                   | 4,853                      | 27,342                           | 381,227               |                                            |  |  |  |  |
| TAMARACK          | 55              | 9,908                 | 218              | 10,479                     | 1,312      | 3,039                        | ---                                    | 4,392        | 29,348     | 748,399                          | ---                        | ---                   | 777,747              | ---                   | ---                        | ---                              | 777,747               |                                            |  |  |  |  |
| TAOPI             | 88              | 1,449                 | 760              | 2,436                      | ---        | 743                          | ---                                    | 319          | 5,707      | 231                              | ---                        | ---                   | 5,938                | ---                   | ---                        | ---                              | 5,938                 |                                            |  |  |  |  |
| TAUNTON           | 200             | 23,846                | 7,062            | 2,839                      | ---        | 108                          | ---                                    | ---          | 33,855     | 16,324                           | ---                        | ---                   | 50,179               | ---                   | ---                        | 500                              | 50,679                |                                            |  |  |  |  |
| TAYLORS FALLS     | 987             | 160,394               | 139,547          | 100,430                    | ---        | 13,286                       | 25,101                                 | 30,334       | 469,092    | 568,109                          | 329,693                    | 74,901                | 1,441,795            | 13,521                | ---                        | 15,000                           | 1,470,316             |                                            |  |  |  |  |
| TENNEY            | 6               | 564                   | ---              | 557                        | ---        | ---                          | ---                                    | ---          | 1,121      | 3,648                            | ---                        | ---                   | 4,769                | ---                   | ---                        | ---                              | 4,769                 |                                            |  |  |  |  |
| TENSTRIKE         | 196             | 4,922                 | 2,855            | 7,573                      | 228        | ---                          | ---                                    | 441          | 16,019     | ---                              | ---                        | ---                   | 16,019               | ---                   | ---                        | ---                              | 16,019                |                                            |  |  |  |  |
| THIEF RIVER FALLS | 8,447           | 489,247               | 1,746,263        | 795,901                    | ---        | 999,806                      | 156,637                                | 590,116      | 4,777,970  | 2,438,046                        | 673,850                    | 284,784               | 8,174,650            | ---                   | ---                        | ---                              | 8,174,650             |                                            |  |  |  |  |
| THOMSON           | 160             | 26,422                | 6,560            | 5,147                      | 630        | 2,980                        | ---                                    | 7,144        | 48,883     | 26,222                           | 20,000                     | 3,597                 | 98,702               | ---                   | ---                        | ---                              | 98,702                |                                            |  |  |  |  |
| TINTAH            | 72              | 15,141                | 5,614            | 5,360                      | 3,469      | 1,440                        | ---                                    | 16,814       | 47,838     | ---                              | ---                        | ---                   | 47,838               | ---                   | ---                        | 11,000                           | 58,838                |                                            |  |  |  |  |
| TONKA BAY         | 1,566           | 152,359               | 352,417          | 140,448                    | ---        | 47,103                       | ---                                    | 57,321       | 749,648    | 4,737                            | ---                        | ---                   | 754,385              | ---                   | 70,130                     | 16,346                           | 840,861               |                                            |  |  |  |  |
| TOWER             | 494             | 130,541               | 183,248          | 70,392                     | 4,986      | 124,173                      | 967                                    | 373,765      | 888,072    | 111,087                          | 93,058                     | 35,645                | 1,127,862            | ---                   | ---                        | 38,667                           | 1,166,529             |                                            |  |  |  |  |
| TRACY             | 2,247           | 398,844               | 314,098          | 392,942                    | ---        | 66,086                       | 129,537                                | 139,310      | 1,440,817  | 1,578,383                        | 693,000                    | 247,551               | 3,959,751            | ---                   | 48,000                     | 458,591                          | 4,466,342             |                                            |  |  |  |  |
| TRAIL             | 63              | 6,163                 | 662              | 4,367                      | 4,440      | 1,440                        | ---                                    | ---          | 17,072     | ---                              | ---                        | ---                   | 17,072               | ---                   | ---                        | ---                              | 17,072                |                                            |  |  |  |  |
| TRIMONT           | 738             | 113,811               | 132,195          | 59,715                     | ---        | 17,856                       | 37,000                                 | 4,998        | 365,575    | 198,247                          | ---                        | ---                   | 563,822              | ---                   | ---                        | ---                              | 563,822               |                                            |  |  |  |  |
| TROMMALD          | 122             | 15,020                | 2,550            | 7,783                      | 10         | 400                          | ---                                    | 1,990        | 27,753     | 11,894                           | ---                        | ---                   | 39,647               | 7,523                 | ---                        | ---                              | 47,170                |                                            |  |  |  |  |
| TROSKY            | 112             | 7,498                 | 3,850            | 3,403                      | ---        | 1,777                        | ---                                    | 685          | 17,213     | ---                              | 5,000                      | 4,047                 | 26,260               | ---                   | ---                        | 1,204                            | 27,464                |                                            |  |  |  |  |
| TRUMAN            | 1,231           | 121,510               | 175,651          | 111,478                    | 1,942      | 66,156                       | 14,602                                 | 89,757       | 581,096    | 268,409                          | 35,000                     | 15,724                | 900,229              | ---                   | ---                        | 29,085                           | 929,314               |                                            |  |  |  |  |
| TURTLE RIVER      | 74              | 6,585                 | 556              | 2,934                      | ---        | ---                          | ---                                    | 1,299        | 11,374     | ---                              | ---                        | ---                   | 11,374               | ---                   | ---                        | ---                              | 11,374                |                                            |  |  |  |  |
| TWIN LAKES        | 164             | 24,834                | 6,109            | 16,726                     | 2,345      | 1,274                        | ---                                    | 3,145        | 54,433     | 14,600                           | 5,000                      | 43                    | 74,076               | ---                   | ---                        | ---                              | 74,076                |                                            |  |  |  |  |
| TWIN VALLEY       | 852             | 123,229               | 142,304          | 67,213                     | 3,988      | 31,768                       | 707                                    | 37,028       | 406,237    | 221,782                          | ---                        | ---                   | 628,019              | ---                   | ---                        | ---                              | 628,019               |                                            |  |  |  |  |
| TWO HARBORS       | 3,633           | 407,166               | 639,178          | 508,696                    | 41,095     | 660,267                      | 380,767                                | 253,668      | 2,890,838  | 751,636                          | 143,906                    | 85,580                | 3,871,960            | ---                   | ---                        | 356,506                          | 4,228,466             |                                            |  |  |  |  |
| TYLER             | 1,209           | 169,195               | 132,139          | 65,958                     | ---        | 113,485                      | 25,054                                 | 1,961        | 507,792    | 525,446                          | 153,656                    | 94,667                | 1,281,561            | ---                   | ---                        | 10,000                           | 1,291,561             |                                            |  |  |  |  |
| ULEN              | 536             | 42,579                | 65,015           | 35,460                     | 1,938      | 19,796                       | 61,345                                 | 19,653       | 245,786    | 373,060                          | ---                        | ---                   | 618,846              | ---                   | ---                        | ---                              | 618,846               |                                            |  |  |  |  |
| UNDERWOOD         | 335             | 37,623                | 19,925           | 51,581                     | ---        | 13,168                       | 2,048                                  | ---          | 124,345    | 501,618                          | 62,688                     | 30,538                | 719,189              | ---                   | ---                        | 19,746                           | 738,935               |                                            |  |  |  |  |
| UPSALA            | 425             | 36,634                | 34,406           | 35,471                     | 37,495     | 6,401                        | 7,768                                  | 5,820        | 163,995    | 49,357                           | 20,200                     | 23,290                | 256,842              | ---                   | ---                        | 9,125                            | 265,967               |                                            |  |  |  |  |
| URBANK            | 63              | 3,273                 | 548              | 2,969                      | 23         | 3,989                        | ---                                    | 1,285        | 12,087     | ---                              | ---                        | ---                   | 12,087               | ---                   | ---                        | ---                              | 12,087                |                                            |  |  |  |  |
| UTICA             | 226             | 20,424                | 3,165            | 4,871                      | ---        | 6,594                        | ---                                    | 2,577        | 37,631     | 40,102                           | ---                        | ---                   | 77,733               | ---                   | ---                        | ---                              | 77,733                |                                            |  |  |  |  |
| VADNAIS HEIGHTS   | 13,250          | 1,151,089             | 1,216,855        | 583,667                    | ---        | 513,289                      | 287,185                                | 3,058        | 3,755,143  | 4,306,150                        | 1,465,262                  | 573,889               | 10,100,444           | ---                   | ---                        | 17,368                           | 10,117,812            |                                            |  |  |  |  |
| VERGAS            | 314             | 21,743                | 25,673           | 24,705                     | 1,496      | 21,209                       | ---                                    | ---          | 94,826     | 141,725                          | 79,000                     | 9,332                 | 324,883              | ---                   | 3,753                      | ---                              | 328,636               |                                            |  |  |  |  |
| VERMILLION        | 442             | 69,077                | 11,911           | 24,796                     | ---        | 12,699                       | ---                                    | ---          | 118,483    | 8,955                            | ---                        | ---                   | 127,438              | ---                   | ---                        | ---                              | 127,438               |                                            |  |  |  |  |
| VERNDALE          | 575             | 61,645                | 112,675          | 36,381                     | ---        | 13,268                       | 18,162                                 | 4,679        | 246,810    | 21,193                           | ---                        | ---                   | 268,003              | ---                   | ---                        | 5,000                            | 273,003               |                                            |  |  |  |  |
| VERNON CENTER     | 354             | 86,577                | 49,007           | 55,427                     | 2,324      | 7,032                        | ---                                    | ---          | 200,367    | 16,657                           | 35,000                     | 1,575                 | 253,599              | ---                   | ---                        | 308                              | 253,907               |                                            |  |  |  |  |
| VESTA             | 330             | 48,671                | 22,692           | 34,626                     | ---        | 8,541                        | ---                                    | 26,084       | 140,614    | 61,971                           | 10,000                     | 5,600                 | 218,185              | ---                   | 10,000                     | 18,100                           | 246,285               |                                            |  |  |  |  |
| VICTORIA          | 4,790           | 947,905               | 396,845          | 348,362                    | 5,759      | 324,231                      | ---                                    | 17,321       | 2,040,423  | 6,837,351                        | 558,609                    | 232,876               | 9,669,259            | 2,147,936             | ---                        | 924,889                          | 12,742,084            |                                            |  |  |  |  |
| VIKING            | 86              | 13,253                | 1,123            | 2,915                      | 5,385      | 9,460                        | ---                                    | 5,537        | 37,673     | ---                              | ---                        | ---                   | 37,673               | ---                   | ---                        | ---                              | 37,673                |                                            |  |  |  |  |
| VILLARD           | 238             | 29,402                | 34,229           | 15,387                     | 1,618      | 15,876                       | ---                                    | ---          | 96,512     | 39,008                           | ---                        | ---                   | 135,520              | ---                   | ---                        | ---                              | 135,520               |                                            |  |  |  |  |
| VINING            | 68              | 6,267                 | 16,857           | 8,977                      | ---        | 7,721                        | ---                                    | ---          | 39,822     | ---                              | ---                        | ---                   | 39,822               | ---                   | ---                        | ---                              | 39,822                |                                            |  |  |  |  |
| VIRGINIA          | 9,108           | 708,117               | 3,658,871        | 1,550,586                  | ---        | 1,769,215                    | 2,564,528                              | 879,245      | 11,130,562 | 3,886,043                        | 797,000                    | 512,819               | 16,326,424           | ---                   | ---                        | 2,591,365                        | 18,917,789            |                                            |  |  |  |  |
| WABASHA           | 2,634           | 305,931               | 654,735          | 261,211                    | 6,616      | 342,842                      | 112,935                                | 50,686       | 1,734,956  | 771,071                          | 170,000                    | 119,465               | 2,795,492            | ---                   | ---                        | 208,696                          | 3,004,188             |                                            |  |  |  |  |
| WABASSO           | 664             | 57,583                | 98,595           | 89,680                     | ---        | 89,687                       | 85,840                                 | 14,401       | 435,786    | 178,362                          | 42,897                     | 118,030               | 775,075              | ---                   | ---                        | 45,020                           | 820,095               |                                            |  |  |  |  |
| WACONIA           | 7,600           | 472,795               | 1,136,859        | 579,163                    | 18,991     | 1,391,549                    | 110,404                                | 50,483       | 3,760,244  | 3,663,804                        | 2,132,767                  | 777,766               | 10,334,581           | ---                   | 1,702,700                  | 1,077,318                        | 13,114,599            |                                            |  |  |  |  |
| WADENA            | 4,293           | 256,009               | 570,229          | 310,068                    | 27,151     | 393,013                      | 283,018                                | 156,490      | 1,995,978  | 1,389,969                        | 340,000                    | 259,972               | 3,985,919            | ---                   | 125,000                    | 317,736                          | 4,428,655             |                                            |  |  |  |  |
| WAHKON            | 322             | 59,297                | 4,901            | 34,393                     | ---        | 22,818                       | ---                                    | ---          | 121,409    | 145                              | ---                        | ---                   | 121,554              | ---                   | 5,402                      | 1,509                            | 128,465               |                                            |  |  |  |  |
| WAITE PARK        | 6,690           | 369,758               | 1,355,420        | 503,359                    | 192,994    | 123,737                      | 310,479                                | 204,095      | 3,059,842  | 5,128,248                        | 2,065,911                  | 662,170               | 10,916,171           | ---                   | ---                        | 1,102,620                        | 12,018,791            |                                            |  |  |  |  |
| WALDORF           | 236             | 35,283                | 41,939           | 28,748                     | ---        | 13,993                       | ---                                    | ---          | 119,963    | 2,614                            | 18,980                     | 6,648                 | 148,205              | ---                   | ---                        | ---                              | 148,205               |                                            |  |  |  |  |
| WALKER            | 1,099           | 263,776               | 377,632          | 102,975                    | ---        | 60,771                       | 110,555                                | 34,162       | 949,871    | 710,823                          | 81,263                     | 75,930                | 1,817,887            | ---                   | ---                        | 25,647                           | 1,843,534             |                                            |  |  |  |  |
| WALNUT GROVE      | 684             | 42,300                | 78,784           | 75,964                     | 1,269      | 16,256                       | 36,900                                 | 23,973       | 275,446    | 62,147                           | 457,784                    | 31,524                | 826,901              | ---                   | 115,000                    | 45,221                           | 987,122               |                                            |  |  |  |  |
| WALTERS           | 82              | 16,301                | 21,886           | 5,786                      | 3,578      | 1,832                        | ---                                    | 1,609        | 50,992     | 7,096                            | ---                        | ---                   | 58,088               | ---                   | ---                        | 5,229                            | 63,317                |                                            |  |  |  |  |
| WALTHAM           | 193             | 25,042                | ---              | 7,546                      | ---        | 350                          | ---                                    | ---          | 32,938     | ---                              | 10,000                     | 2,807                 | 45,745               | ---                   | 7,000                      | 12,807                           | 65,552                |                                            |  |  |  |  |
| WANAMINGO         | 1,022           | 143,124               | 129,973          | 83,910                     | ---        | 63,694                       | 32,257                                 | ---          | 452,958    | 961,158                          | 115,000                    | 184,945               | 1,714,061            | ---                   | ---                        | 153,769                          | 1,867,830             |                                            |  |  |  |  |
| WANDA             | 93              | 7,027                 | 6,589            | 6,962                      | ---        | 1,639                        | ---                                    | 300          | 22,517     | 230                              | ---                        | ---                   | 22,747               | ---                   | 8,000                      | ---                              | 30,747                |                                            |  |  |  |  |
| WARBA             | 186             | 14,022                | 11,514           | 6,296                      | ---        | 20,552                       | ---                                    | 1,450        | 53,834     | ---                              | ---                        | ---                   | 53,834               | ---                   | 3,000                      | ---                              | 56,834                |                                            |  |  |  |  |
| WARREN            | 1,661           | 359,296               | 108,807          | 159,096                    | ---        | 127,693                      | 212,088                                | 72,538       | 1,039,518  | 1,209,492                        | 15,797                     | 20,798                | 2,285,605            | ---                   | 1,584,801                  | 1,335,689                        | 5,206,095             |                                            |  |  |  |  |
| WARROAD           | 1,751           | 328,025               | 577,635          | 481,233                    | ---        | 282,827                      | 354,866                                | 68,594       | 2,093,180  | 1,271,073                        | 201,357                    | 112,076               | 3,677,686            | ---                   | ---                        | 599,000                          | 4,276,686             |                                            |  |  |  |  |



**Table 12**  
**Classification of City Expenditures for All Cities**  
**Governmental Funds**  
**For the Year Ended December 31, 2002**

| Name of City    | Popu-<br>lation | Current Expenditures  |                  |                            |            |                              |                                        |              | Total<br>Current<br>Expenditures | Total<br>Capital<br>Outlay | Debt Service          |                      | Total<br>Expenditures | Other Financing Uses       |                     |                       | Total<br>Expenditures<br>and<br>Other Uses |  |  |  |  |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|----------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--------------------------------------------|--|--|--|--|
|                 |                 | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Sanitation | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | All<br>Other |                                  |                            | Principal<br>Payments | Interest<br>Payments |                       | Other<br>Financing<br>Uses | Transfers           |                       |                                            |  |  |  |  |
|                 |                 |                       |                  |                            |            |                              |                                        |              |                                  |                            |                       |                      |                       |                            | Enterprise<br>Funds | Governmental<br>Funds |                                            |  |  |  |  |
| WASECA          | 9,717           | 793,791               | 1,468,287        | 1,124,637                  | 4,290      | 586,048                      | 358,626                                | 336,559      | 4,672,238                        | 782,657                    | 125,000               | 94,481               | 5,674,376             | ---                        | ---                 | 917,250               | 6,591,626                                  |  |  |  |  |
| WATERTOWN       | 3,413           | 423,988               | 402,717          | 282,343                    | ---        | 75,121                       | 1,242                                  | 48,702       | 1,234,113                        | 1,253,299                  | 1,321,000             | 262,509              | 4,070,921             | ---                        | ---                 | 211,494               | 4,282,415                                  |  |  |  |  |
| WATERVILLE      | 1,834           | 191,411               | 301,004          | 150,926                    | ---        | 23,625                       | 210,936                                | ---          | 877,902                          | 195,730                    | 409,333               | 141,435              | 1,624,400             | 404,306                    | ---                 | ---                   | 2,028,706                                  |  |  |  |  |
| WATKINS         | 882             | 168,552               | 229,926          | 144,721                    | ---        | 65,389                       | 34,989                                 | 125,000      | 768,577                          | 713,086                    | 840,801               | 100,778              | 2,423,242             | 12,000                     | 914                 | 405,035               | 2,841,191                                  |  |  |  |  |
| WATSON          | 203             | 25,730                | 15,186           | 65,956                     | ---        | ---                          | ---                                    | 6,153        | 113,025                          | 18,255                     | ---                   | ---                  | 131,280               | ---                        | 1,250               | ---                   | 132,530                                    |  |  |  |  |
| WAUBUN          | 399             | 21,338                | 33,840           | 30,139                     | 3,712      | 11,922                       | 1,500                                  | 5,319        | 107,770                          | 5,657                      | 1,260                 | 3,809                | 118,496               | ---                        | ---                 | 5,550                 | 124,046                                    |  |  |  |  |
| WAVERLY         | 747             | 226,424               | 256,069          | 153,131                    | ---        | 32,358                       | 1,561                                  | 37,462       | 707,005                          | 110,195                    | 90,144                | 65,079               | 972,423               | ---                        | ---                 | 43,142                | 1,015,565                                  |  |  |  |  |
| WAYZATA         | 4,119           | 751,310               | 1,119,042        | 493,261                    | ---        | 483,529                      | ---                                    | 103,631      | 2,950,773                        | 8,898,389                  | 955,000               | 575,628              | 13,379,790            | ---                        | 5,000               | 1,067,129             | 14,451,919                                 |  |  |  |  |
| WELCOME         | 693             | 92,317                | 130,896          | 88,668                     | 572        | 8,884                        | 511,651                                | 299          | 833,287                          | 141,767                    | 5,118                 | 873                  | 981,045               | ---                        | ---                 | 50,000                | 1,031,045                                  |  |  |  |  |
| WELLS           | 2,489           | 266,053               | 334,256          | 396,590                    | 9,511      | 354,295                      | 253,985                                | 15,462       | 1,630,152                        | 181,748                    | 142,475               | 135,939              | 2,090,314             | 430,000                    | ---                 | 38,607                | 2,558,921                                  |  |  |  |  |
| WENDELL         | 178             | 28,058                | 19,304           | 11,125                     | 16,718     | 11,945                       | ---                                    | 6,404        | 93,554                           | ---                        | ---                   | ---                  | 93,554                | ---                        | ---                 | 5,590                 | 99,144                                     |  |  |  |  |
| WEST CONCORD    | 838             | 125,762               | 143,263          | 55,011                     | ---        | 68,593                       | ---                                    | 14,289       | 406,918                          | 115,047                    | 18,837                | 10,089               | 550,891               | ---                        | ---                 | 22,082                | 572,973                                    |  |  |  |  |
| WEST ST. PAUL   | 19,650          | 1,670,590             | 4,264,981        | 1,233,128                  | 14,060     | 635,241                      | 331,725                                | 169,127      | 8,318,852                        | 2,696,970                  | 1,351,800             | 595,395              | 12,963,017            | 1,651,402                  | ---                 | 235,155               | 14,849,574                                 |  |  |  |  |
| WEST UNION      | 86              | 5,240                 | 698              | 2,653                      | ---        | 2,163                        | ---                                    | 3,260        | 14,014                           | ---                        | ---                   | ---                  | 14,014                | ---                        | ---                 | ---                   | 14,014                                     |  |  |  |  |
| WESTBROOK       | 744             | 76,859                | 112,944          | 103,873                    | 32,041     | 85,486                       | 2,650                                  | ---          | 413,853                          | 220,314                    | 116,579               | 8,443                | 759,189               | ---                        | ---                 | 18,040                | 777,229                                    |  |  |  |  |
| WESTPORT        | 72              | 1,240                 | 1,536            | 4,392                      | 3,741      | ---                          | ---                                    | ---          | 10,909                           | ---                        | ---                   | ---                  | 10,909                | ---                        | ---                 | ---                   | 10,909                                     |  |  |  |  |
| WHALAN          | 58              | 13,420                | 902              | 1,554                      | ---        | 3,743                        | ---                                    | ---          | 19,619                           | ---                        | ---                   | 4                    | 19,623                | ---                        | ---                 | ---                   | 19,623                                     |  |  |  |  |
| WHEATON         | 1,561           | 170,190               | 290,586          | 164,023                    | 146,514    | 181,213                      | 1,213,914                              | 24,785       | 2,191,225                        | 127,670                    | 30,635                | 28,655               | 2,378,185             | ---                        | ---                 | 158,628               | 2,536,813                                  |  |  |  |  |
| WHITE BEAR LAKE | 24,874          | 1,131,655             | 3,614,250        | 975,065                    | ---        | 441,985                      | 541,528                                | 635,923      | 7,340,406                        | 4,125,935                  | 1,735,000             | 619,049              | 13,820,390            | ---                        | ---                 | 3,356,487             | 17,176,877                                 |  |  |  |  |
| WILDER          | 73              | 5,879                 | 925              | 31,393                     | 3,667      | ---                          | ---                                    | 2,776        | 44,640                           | ---                        | ---                   | ---                  | 44,640                | ---                        | ---                 | ---                   | 44,640                                     |  |  |  |  |
| WILLERNIE       | 552             | 75,140                | 45,954           | 71,369                     | 2,622      | 3,134                        | ---                                    | 400          | 198,619                          | ---                        | 5,229                 | 2,315                | 206,163               | ---                        | ---                 | ---                   | 206,163                                    |  |  |  |  |
| WILLIAMS        | 197             | 37,585                | 35,044           | 6,251                      | ---        | 11,192                       | ---                                    | 40,375       | 130,447                          | 5,415                      | 2,529                 | 797                  | 139,188               | ---                        | 2,500               | 10,000                | 151,688                                    |  |  |  |  |
| WILLMAR         | 18,512          | 2,091,499             | 3,158,052        | 2,070,770                  | ---        | 1,320,609                    | 202,664                                | 123,697      | 8,967,291                        | 5,429,862                  | 2,266,933             | 608,665              | 17,272,751            | ---                        | 1,728,721           | 6,291,103             | 25,292,575                                 |  |  |  |  |
| WILLOW RIVER    | 324             | 40,396                | 26,687           | 13,690                     | ---        | 26,724                       | ---                                    | 2,993        | 110,490                          | ---                        | ---                   | ---                  | 110,490               | ---                        | ---                 | 5,126                 | 115,616                                    |  |  |  |  |
| WILMONT         | 324             | 37,341                | 38,293           | 44,287                     | ---        | 7,841                        | ---                                    | 7,594        | 135,356                          | 167,340                    | ---                   | ---                  | 302,696               | ---                        | ---                 | ---                   | 302,696                                    |  |  |  |  |
| WILTON          | 183             | 8,636                 | 1,970            | 4,618                      | 55         | 250                          | ---                                    | 125          | 15,654                           | ---                        | ---                   | ---                  | 15,654                | ---                        | ---                 | ---                   | 15,654                                     |  |  |  |  |
| WINDOM          | 4,506           | 436,248               | 818,747          | 383,400                    | ---        | 357,991                      | 208,425                                | 68,757       | 2,273,568                        | 715,702                    | 255,676               | 95,071               | 3,340,017             | ---                        | ---                 | 15,400                | 3,355,417                                  |  |  |  |  |
| WINGER          | 202             | 41,803                | 24,454           | 26,638                     | 1,053      | ---                          | ---                                    | 18,621       | 112,569                          | ---                        | 21,000                | 20,603               | 154,172               | ---                        | ---                 | ---                   | 154,172                                    |  |  |  |  |
| WINNEBAGO       | 1,466           | 136,056               | 258,414          | 158,671                    | 12,103     | 119,105                      | 87,706                                 | 74,940       | 846,995                          | 211,660                    | 230,000               | 39,763               | 1,328,418             | ---                        | ---                 | 34,905                | 1,363,323                                  |  |  |  |  |
| WINONA          | 26,902          | 2,170,825             | 5,869,681        | 2,214,373                  | 26,703     | 1,303,861                    | 1,226,877                              | 2,533,211    | 15,345,531                       | 5,142,478                  | 2,012,000             | 526,207              | 23,026,216            | ---                        | 1,530,795           | 67,110                | 24,624,121                                 |  |  |  |  |
| WINSTED         | 2,239           | 269,270               | 401,843          | 379,475                    | 118,951    | 55,250                       | 1,832                                  | 69,361       | 1,295,982                        | 491,868                    | 450,000               | 159,757              | 2,397,607             | ---                        | ---                 | 49,050                | 2,446,657                                  |  |  |  |  |
| WINTHROP        | 1,373           | 162,045               | 261,235          | 177,221                    | 87,416     | 70,750                       | 111,685                                | 71,002       | 941,354                          | 485,265                    | 121,436               | 34,978               | 1,583,033             | ---                        | ---                 | 2,872                 | 1,585,905                                  |  |  |  |  |
| WINTON          | 189             | 43,688                | 3,714            | 39,645                     | 1,875      | 5,910                        | ---                                    | 16,173       | 111,005                          | 6,023                      | ---                   | ---                  | 117,028               | ---                        | 4,000               | ---                   | 121,028                                    |  |  |  |  |
| WOLF LAKE       | 31              | 14,224                | 32,059           | 2,813                      | 3,412      | 34,032                       | ---                                    | 8,163        | 94,703                           | 48,735                     | 3,613                 | 1,727                | 148,778               | ---                        | ---                 | ---                   | 148,778                                    |  |  |  |  |
| WOLVERTON       | 132             | 41,111                | 20,164           | 11,805                     | ---        | 11,630                       | 5,214                                  | ---          | 89,924                           | 35,246                     | 33,739                | 8,462                | 167,371               | ---                        | ---                 | 8,199                 | 175,570                                    |  |  |  |  |
| WOOD LAKE       | 428             | 38,736                | 53,101           | 87,495                     | ---        | 32,053                       | ---                                    | 10,688       | 222,073                          | 17,125                     | 17,326                | 4,620                | 261,144               | ---                        | 17,600              | ---                   | 278,744                                    |  |  |  |  |
| WOODBURY        | 49,170          | 2,622,395             | 7,029,644        | 3,132,591                  | 49,434     | 2,227,721                    | 625,917                                | 387,313      | 16,075,015                       | 23,735,704                 | 12,895,092            | 2,798,694            | 55,504,505            | ---                        | 536,822             | 5,468,698             | 61,510,025                                 |  |  |  |  |
| WOODLAND        | 480             | 65,458                | 82,352           | 27,113                     | 13,688     | ---                          | ---                                    | 13,200       | 201,811                          | 2,114                      | ---                   | ---                  | 203,925               | ---                        | ---                 | ---                   | 203,925                                    |  |  |  |  |
| WOODSTOCK       | 124             | 21,445                | 13,555           | 7,304                      | ---        | 4,151                        | ---                                    | ---          | 46,455                           | 14,770                     | 3,735                 | 4,265                | 69,225                | ---                        | ---                 | 7,400                 | 76,625                                     |  |  |  |  |
| WORTHINGTON     | 11,248          | 991,004               | 2,453,588        | 1,086,280                  | 102,346    | 536,148                      | 106,223                                | 385,681      | 5,661,270                        | 1,472,039                  | 1,305,000             | 382,348              | 8,820,657             | 555,000                    | ---                 | 1,379,201             | 10,754,858                                 |  |  |  |  |
| WRENSHALL       | 315             | 47,124                | 28,313           | 8,548                      | ---        | 577                          | ---                                    | 12,441       | 97,003                           | 1,880                      | ---                   | ---                  | 98,883                | ---                        | ---                 | ---                   | 98,883                                     |  |  |  |  |
| WRIGHT          | 96              | 8,311                 | 21,505           | 2,428                      | 547        | 3,429                        | ---                                    | 6,471        | 42,691                           | 8,098                      | ---                   | ---                  | 50,789                | ---                        | ---                 | ---                   | 50,789                                     |  |  |  |  |
| WYKOFF          | 456             | 45,069                | 67,259           | 25,260                     | 26,503     | 8,825                        | 500                                    | 8,506        | 181,922                          | 50,619                     | 17,000                | 2,850                | 252,391               | ---                        | ---                 | 80,000                | 332,391                                    |  |  |  |  |
| WYOMING         | 3,516           | 299,607               | 556,875          | 147,694                    | ---        | 75,166                       | 17,844                                 | 7,749        | 1,104,935                        | 1,616,300                  | 249,882               | 437,722              | 3,408,839             | ---                        | ---                 | 51,978                | 3,460,817                                  |  |  |  |  |
| ZEMPLE          | 73              | 4,684                 | 3,200            | 2,984                      | 5,100      | ---                          | ---                                    | 6            | 15,974                           | ---                        | ---                   | ---                  | 15,974                | ---                        | ---                 | ---                   | 15,974                                     |  |  |  |  |
| ZIMMERMAN       | 3,305           | 380,359               | 514,457          | 190,768                    | 4,584      | ---                          | 5,818                                  | 129,752      | 1,225,738                        | 210,890                    | 227,795               | 79,117               | 1,743,540             | ---                        | ---                 | ---                   | 1,743,540                                  |  |  |  |  |
| ZUMBRO FALLS    | 175             | 19,536                | 25,292           | 16,585                     | ---        | 16,587                       | ---                                    | ---          | 78,000                           | 133,767                    | ---                   | ---                  | 211,767               | ---                        | ---                 | ---                   | 211,767                                    |  |  |  |  |
| ZUMBROTA        | 2,934           | 286,456               | 339,025          | 263,077                    | 182        | 293,645                      | 88,032                                 | 123,392      | 1,393,809                        | 207,833                    | 407,560               | 168,547              | 2,177,749             | ---                        | ---                 | 284,350               | 2,462,099                                  |  |  |  |  |
| TOTAL           | 4,046,786       | 406,364,981           | 876,062,005      | 329,251,599                | 18,169,428 | 375,898,844                  | 288,128,474                            | 117,375,088  | 2,411,250,419                    | 1,284,198,406              | 613,566,273           | 238,858,493          | 4,547,873,591         | 231,039,711                | 82,201,125          | 660,798,463           | 5,521,912,890                              |  |  |  |  |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|--------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| ADA          | 78,631                | 8,821            | 647,383                    | 5,399                        | 1,014                                  | ---     | 33,830                     | ---          | 775,078                    |
| ADAMS        | ---                   | 487,080          | 261,725                    | ---                          | ---                                    | ---     | 5,184                      | 36,100       | 790,089                    |
| ADRIAN       | 800                   | 1,569            | 4,164                      | 51,278                       | 235,171                                | ---     | 218,305                    | ---          | 511,287                    |
| AFTON        | 1,031                 | ---              | 254,038                    | 3,183                        | ---                                    | ---     | ---                        | ---          | 258,252                    |
| AITKIN       | ---                   | 26,281           | 364,368                    | 1,713                        | ---                                    | 7,680   | 999                        | ---          | 401,041                    |
| AKELEY       | 1,358                 | 36,592           | 7,339                      | 4,154                        | ---                                    | ---     | ---                        | ---          | 49,443                     |
| ALBANY       | ---                   | 2,317            | 346,368                    | 3,146                        | ---                                    | ---     | ---                        | ---          | 351,831                    |
| ALBERT LEA   | 33,688                | 116,651          | 2,822,671                  | 181,410                      | 167,964                                | 79,038  | ---                        | 2,486        | 3,403,908                  |
| ALBERTA      | 1,453                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 1,453                      |
| ALBERTVILLE  | 45,776                | 494,733          | 1,581,520                  | 158,728                      | ---                                    | ---     | 879,866                    | ---          | 3,160,623                  |
| ALDEN        | 1,725                 | 9,463            | 183,035                    | 351                          | ---                                    | ---     | ---                        | ---          | 194,574                    |
| ALDRICH      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ALEXANDRIA   | 13,570                | 431,576          | 2,668,852                  | 174,135                      | ---                                    | 89,013  | ---                        | ---          | 3,377,146                  |
| ALPHA        | ---                   | 33,200           | 8,069                      | 2,142                        | ---                                    | ---     | ---                        | ---          | 43,411                     |
| ALTURA       | 6,848                 | ---              | ---                        | 22,300                       | ---                                    | ---     | ---                        | 1,077        | 30,225                     |
| ALVARADO     | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| AMBOY        | 3,517                 | 22,804           | 30,406                     | 1,333                        | ---                                    | ---     | ---                        | ---          | 58,060                     |
| ANDOVER      | 58,943                | 317,699          | 4,659,882                  | 803,490                      | 116,925                                | ---     | ---                        | ---          | 5,956,939                  |
| ANNANDALE    | 218,305               | 101,682          | 97,307                     | 181,088                      | 14,907                                 | ---     | 488,721                    | 20,942       | 1,122,952                  |
| ANOKA        | ---                   | 2,271,935        | 741,200                    | 732,550                      | 1,697,008                              | ---     | ---                        | 8,537        | 5,451,230                  |
| APPLE VALLEY | 181,847               | 2,171,437        | 4,575,911                  | 434,126                      | ---                                    | ---     | 5,893,504                  | 5,557        | 13,262,382                 |
| APPLETON     | 2,346                 | 32,297           | 540,124                    | 20,727                       | 2,336                                  | ---     | ---                        | 6,441        | 604,271                    |
| ARCO         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ARDEN HILLS  | 267,922               | 55,806           | 55,765                     | 102,793                      | ---                                    | ---     | ---                        | ---          | 482,286                    |
| ARGYLE       | 1,422                 | 22,882           | 30,628                     | 15,337                       | ---                                    | ---     | ---                        | ---          | 70,269                     |
| ARLINGTON    | ---                   | 6,369            | 234,501                    | 8,917                        | ---                                    | ---     | 213,203                    | 2,109        | 465,099                    |
| ASHBY        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ASKOV        | ---                   | ---              | ---                        | 2,371                        | ---                                    | ---     | ---                        | ---          | 2,371                      |
| ATWATER      | 3,180                 | 49,003           | 56,758                     | 5,250                        | ---                                    | ---     | ---                        | ---          | 114,191                    |
| AUDUBON      | 9,001                 | 7,203            | ---                        | ---                          | 428,000                                | ---     | ---                        | ---          | 444,204                    |
| AURORA       | ---                   | ---              | 37,152                     | 15,000                       | 151,241                                | ---     | ---                        | 4,500        | 207,893                    |
| AUSTIN       | ---                   | 109,215          | 2,368,471                  | 4,661,992                    | 1,539,186                              | 269,275 | ---                        | 212,666      | 9,160,805                  |
| AVOCA        | 357                   | 1,340            | ---                        | ---                          | 31,386                                 | ---     | ---                        | ---          | 33,083                     |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|--------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| AVON         | 4,126                 | 38,539           | 8,385                      | 16,612                       | ---                                    | ---     | ---                        | ---          | 67,662                     |
| BABBITT      | 13,390                | 10,865           | 47,920                     | 32,072                       | ---                                    | ---     | ---                        | 7,400        | 111,647                    |
| BACKUS       | ---                   | 5,749            | 36,138                     | ---                          | ---                                    | ---     | 27,500                     | ---          | 69,387                     |
| BADGER       | ---                   | 160,543          | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 160,543                    |
| BAGLEY       | 6,680                 | 59,042           | 60,350                     | 231                          | ---                                    | ---     | ---                        | 400          | 126,703                    |
| BALATON      | ---                   | 4,055            | 30,899                     | 36,640                       | 201,143                                | ---     | ---                        | ---          | 272,737                    |
| BARNESVILLE  | 20,981                | 2,010            | 45,290                     | 6,220                        | 1,068,280                              | ---     | ---                        | ---          | 1,142,781                  |
| BARNUM       | ---                   | ---              | 8,124                      | ---                          | ---                                    | ---     | ---                        | ---          | 8,124                      |
| BARRETT      | ---                   | 14,737           | ---                        | 22,300                       | ---                                    | ---     | ---                        | ---          | 37,037                     |
| BARRY        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| BATTLE LAKE  | 10,422                | ---              | 30,106                     | ---                          | ---                                    | ---     | 128,771                    | ---          | 169,299                    |
| BAUDETTE     | 8,107                 | 290,510          | 121,260                    | 33,774                       | ---                                    | ---     | ---                        | ---          | 453,651                    |
| BAXTER       | 20,593                | 33,249           | 1,229,315                  | 42,445                       | 416,817                                | ---     | 1,663,238                  | ---          | 3,405,657                  |
| BAYPORT      | 26,428                | 72,391           | 81,096                     | 10,734                       | ---                                    | ---     | ---                        | 2,844        | 193,493                    |
| BEARDSLEY    | 1,864                 | 2,330            | 3,222                      | ---                          | ---                                    | ---     | ---                        | 5,000        | 12,416                     |
| BEAVER BAY   | 611                   | ---              | 6,061                      | ---                          | ---                                    | ---     | ---                        | ---          | 6,672                      |
| BEAVER CREEK | ---                   | 21,473           | 67,657                     | 1,812                        | ---                                    | ---     | ---                        | ---          | 90,942                     |
| BECKER       | 21,778                | 65,610           | 925,171                    | 141,906                      | ---                                    | ---     | 616,339                    | ---          | 1,770,804                  |
| BEJOU        | 1,618                 | ---              | ---                        | 1,100                        | 385,090                                | ---     | ---                        | ---          | 387,808                    |
| BELGRADE     | 871                   | 16,221           | 15,090                     | ---                          | ---                                    | ---     | ---                        | ---          | 32,182                     |
| BELLE PLAINE | 17,668                | 98,012           | 1,491,501                  | 208,758                      | 338                                    | ---     | 141,934                    | 36,476       | 1,994,687                  |
| BELLECHESTER | ---                   | 1,051            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 1,051                      |
| BELLINGHAM   | ---                   | ---              | 20,905                     | ---                          | ---                                    | ---     | ---                        | ---          | 20,905                     |
| BELTRAMI     | ---                   | 6,400            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 6,400                      |
| BELVIEW      | 1,782                 | 6,429            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 8,211                      |
| BEMIDJI      | ---                   | 80,560           | 2,263,293                  | 85,841                       | 4,662                                  | ---     | ---                        | 477,639      | 2,911,995                  |
| BENA         | 3,000                 | 1,500            | 3,250                      | 1,500                        | ---                                    | ---     | ---                        | ---          | 9,250                      |
| BENSON       | 13,025                | 302,833          | 195,121                    | 13,016                       | ---                                    | 64,285  | ---                        | 47,281       | 635,561                    |
| BERTHA       | 17,614                | 20,977           | ---                        | 22,989                       | 136,883                                | ---     | ---                        | ---          | 198,463                    |
| BETHEL       | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| BIG FALLS    | ---                   | ---              | ---                        | 9,427                        | 799                                    | ---     | ---                        | ---          | 10,226                     |
| BIG LAKE     | ---                   | 320,417          | 2,385,487                  | ---                          | 367,823                                | ---     | ---                        | 771,340      | 3,845,067                  |
| BIGELOW      | ---                   | 73,217           | ---                        | ---                          | ---                                    | ---     | ---                        | 3,728        | 76,945                     |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City     | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport   | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|-----------|----------------------------|--------------|----------------------------|
| BIGFORK          | 175                   | 20,629           | ---                        | ---                          | ---                                    | 101,883   | ---                        | ---          | 122,687                    |
| BINGHAM LAKE     | 131                   | ---              | 1,150                      | ---                          | 2,056                                  | ---       | ---                        | ---          | 3,337                      |
| BIRCHWOOD        | 7,980                 | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 7,980                      |
| BIRD ISLAND      | 25,813                | 39,791           | 14,319                     | 5,017                        | ---                                    | ---       | 303,926                    | ---          | 388,866                    |
| BISCAY           | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| BIWABIK          | 690                   | 35,448           | 114,241                    | 4,363                        | 42,522                                 | ---       | ---                        | ---          | 197,264                    |
| BLACKDUCK        | 11,162                | 28,339           | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 39,501                     |
| BLAINE           | 194,418               | 246,374          | 2,548,835                  | 943,912                      | 652,523                                | ---       | 657,262                    | 997,500      | 6,240,824                  |
| BLOMKEST         | ---                   | 1,169            | ---                        | 7,082                        | ---                                    | ---       | ---                        | ---          | 8,251                      |
| BLOOMING PRAIRIE | 1,084                 | 60,654           | 791,830                    | 1,202                        | ---                                    | ---       | ---                        | ---          | 854,770                    |
| BLOOMINGTON      | 12,579                | 297,659          | 14,545,311                 | 893,007                      | 14,501,465                             | ---       | ---                        | 3,814        | 30,253,835                 |
| BLUE EARTH       | 3,061                 | 23,471           | 461,751                    | 45,798                       | 17,287                                 | 44,092    | 14,290                     | ---          | 609,750                    |
| BLUFFTON         | ---                   | 2,361            | 2,910                      | ---                          | ---                                    | ---       | ---                        | ---          | 5,271                      |
| BOCK             | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | 100,940                    | ---          | 100,940                    |
| BORUP            | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| BOVEY            | ---                   | 9,686            | 82,132                     | 7,875                        | ---                                    | ---       | 55,553                     | ---          | 155,246                    |
| BOWLUS           | ---                   | 20,000           | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 20,000                     |
| BOY RIVER        | ---                   | ---              | ---                        | 130                          | ---                                    | ---       | ---                        | 3,145        | 3,275                      |
| BOYD             | ---                   | 5,176            | 498                        | 166                          | ---                                    | ---       | ---                        | 145,591      | 151,431                    |
| BRAHAM           | 25,657                | 34,346           | 14,672                     | 1,436                        | (2,372)                                | ---       | ---                        | ---          | 73,739                     |
| BRAINERD         | 6,969                 | 906,288          | 2,486,741                  | 95,980                       | 54,587                                 | 1,039,291 | ---                        | 245,703      | 4,835,559                  |
| BRANDON          | ---                   | 18,151           | 65,547                     | 18,450                       | ---                                    | ---       | ---                        | ---          | 102,148                    |
| BRECKENRIDGE     | ---                   | 159,102          | 252,968                    | 74,146                       | 124,357                                | ---       | ---                        | ---          | 610,573                    |
| BREEZY POINT     | 2,498                 | 43,552           | 86,461                     | 55,816                       | ---                                    | ---       | ---                        | 428          | 188,755                    |
| BREWSTER         | ---                   | 11,682           | 68,752                     | ---                          | 15,948                                 | ---       | ---                        | ---          | 96,382                     |
| BRICELYN         | ---                   | 31,000           | 1,243                      | 1,243                        | ---                                    | ---       | ---                        | ---          | 33,486                     |
| BROOK PARK       | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| BROOKLYN CENTER  | 2,655,975             | 24,999           | 6,952,445                  | ---                          | ---                                    | ---       | ---                        | ---          | 9,633,419                  |
| BROOKLYN PARK    | 431,664               | 169,396          | 12,997,236                 | 3,583,975                    | 2,138,577                              | ---       | 8,830,046                  | 132,493      | 28,283,387                 |
| BROOKS           | ---                   | ---              | 2,000                      | ---                          | 21,300                                 | ---       | ---                        | ---          | 23,300                     |
| BROOKSTON        | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| BROOTEN          | ---                   | 9,481            | ---                        | 5,370                        | ---                                    | ---       | ---                        | 18,943       | 33,794                     |
| BROWERVILLE      | 16,371                | ---              | 15,231                     | ---                          | ---                                    | ---       | ---                        | 1,834        | 33,436                     |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City  | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| BROWNS VALLEY | 6,173                 | 30,214           | 16,039                     | 26,514                       | 222,943                                | ---     | 19,685                     | ---          | 321,568                    |
| BROWNSDALE    | ---                   | 4,865            | 4,531                      | ---                          | ---                                    | ---     | ---                        | ---          | 9,396                      |
| BROWNSVILLE   | ---                   | 5,828            | ---                        | ---                          | 15,500                                 | ---     | 10,993                     | ---          | 32,321                     |
| BROWNTON      | 2,745                 | 3,842            | 53,837                     | 2,336                        | ---                                    | ---     | ---                        | ---          | 62,760                     |
| BRUNO         | ---                   | 45,000           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 45,000                     |
| BUCKMAN       | ---                   | ---              | 10,088                     | ---                          | ---                                    | ---     | ---                        | 1,827        | 11,915                     |
| BUFFALO       | 38,672                | 313,627          | 1,745,674                  | 1,561,283                    | ---                                    | 239,372 | 10,462                     | ---          | 3,909,090                  |
| BUFFALO LAKE  | ---                   | 1,210            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 1,210                      |
| BUHL          | 22,125                | 13,146           | 361,264                    | 15,880                       | 510                                    | ---     | ---                        | ---          | 412,925                    |
| BURNSVILLE    | 616,922               | 673,523          | 6,731,077                  | 1,479,382                    | 5,686,173                              | ---     | ---                        | 79,076       | 15,266,153                 |
| BURTRUM       | ---                   | ---              | 860                        | 3,868                        | ---                                    | ---     | ---                        | ---          | 4,728                      |
| BUTTERFIELD   | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| BYRON         | 23,942                | 42,567           | 3,619,029                  | 126,657                      | 31,946                                 | ---     | ---                        | ---          | 3,844,141                  |
| CALEDONIA     | 33,766                | 232,269          | 139,770                    | 13,060                       | ---                                    | ---     | ---                        | 3,737        | 422,602                    |
| CALLAWAY      | ---                   | 7,962            | 1,043                      | 2,426                        | ---                                    | ---     | ---                        | ---          | 11,431                     |
| CALUMET       | 5,223                 | 4,279            | 2,050                      | ---                          | ---                                    | ---     | 2,763                      | ---          | 14,315                     |
| CAMBRIDGE     | 170,841               | 180,455          | 1,116,235                  | ---                          | 2,271,503                              | ---     | ---                        | ---          | 3,739,034                  |
| CAMPBELL      | ---                   | 19,483           | 1,597                      | 2,555                        | ---                                    | ---     | ---                        | ---          | 23,635                     |
| CANBY         | 12,138                | 158,256          | 1,538                      | 288,132                      | 15,576                                 | 280,866 | ---                        | ---          | 756,506                    |
| CANNON FALLS  | 44,384                | 33,053           | 400,605                    | 22,402                       | ---                                    | ---     | 1,769,552                  | 171,624      | 2,441,620                  |
| CANTON        | ---                   | ---              | 6,337                      | 35,007                       | ---                                    | ---     | 25,344                     | ---          | 66,688                     |
| CARLOS        | ---                   | 107,000          | 2,335                      | 129,633                      | ---                                    | ---     | ---                        | ---          | 238,968                    |
| CARLTON       | 714                   | 195,928          | 74,081                     | 719                          | ---                                    | ---     | 538,323                    | ---          | 809,765                    |
| CARVER        | 60,205                | 109,809          | 156,004                    | 135,714                      | 12,340                                 | ---     | ---                        | ---          | 474,072                    |
| CASS LAKE     | ---                   | 8,000            | ---                        | 13,760                       | ---                                    | ---     | ---                        | ---          | 21,760                     |
| CEDAR MILLS   | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 11,552                     | ---          | 11,552                     |
| CENTER CITY   | 837                   | 43,287           | 19,745                     | ---                          | ---                                    | ---     | 18,965                     | 12,040       | 94,874                     |
| CENTERVILLE   | 37,357                | ---              | 1,014,152                  | ---                          | ---                                    | ---     | ---                        | ---          | 1,051,509                  |
| CEYLON        | ---                   | 26,713           | 18,829                     | ---                          | ---                                    | ---     | ---                        | 3,803        | 49,345                     |
| CHAMPLIN      | 179,228               | 163,093          | 722,625                    | 343,517                      | 3,015,492                              | ---     | ---                        | ---          | 4,423,955                  |
| CHANDLER      | 1,065                 | 3,713            | ---                        | ---                          | 3,234                                  | ---     | 506,467                    | ---          | 514,479                    |
| CHANHASSEN    | 3,279,357             | 5,132            | 40,785                     | 1,586,612                    | 134,496                                | ---     | ---                        | ---          | 5,046,382                  |
| CHASKA        | 1,733,647             | 262,041          | 4,276,992                  | 694,595                      | 113,697                                | ---     | 2,425,172                  | ---          | 9,506,144                  |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City     | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| CHATFIELD        | 14,206                | 165,005          | 1,747,740                  | 44,424                       | 1,635                                  | ---     | ---                        | ---          | 1,973,010                  |
| CHICKAMAW BEACH  | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| CHISAGO CITY     | 23,560                | 351              | 37,990                     | 9,148                        | 234,299                                | ---     | 63,558                     | 21,035       | 389,941                    |
| CHISHOLM         | 9,438                 | 76,173           | 323,519                    | 66,585                       | 241,439                                | ---     | ---                        | ---          | 717,154                    |
| CHOKIO           | 1,186                 | 65,966           | 200,619                    | 6,603                        | 98,479                                 | ---     | ---                        | ---          | 372,853                    |
| CIRCLE PINES     | 3,883                 | ---              | 32,826                     | 34,479                       | 10,829,179                             | ---     | ---                        | 160,075      | 11,060,442                 |
| CLARA CITY       | 11,162                | 53,087           | 33,769                     | 2,588                        | 153,000                                | ---     | ---                        | ---          | 253,606                    |
| CLAREMONT        | 528                   | 3,832            | 67,973                     | 6,158                        | ---                                    | ---     | ---                        | ---          | 78,491                     |
| CLARISSA         | 2,364                 | 12,368           | 22,661                     | 7,267                        | ---                                    | ---     | ---                        | ---          | 44,660                     |
| CLARKFIELD       | 5,116                 | 48,325           | 12,986                     | 1,163                        | 4,700                                  | ---     | ---                        | 585          | 72,875                     |
| CLARKS GROVE     | 9,074                 | 9,317            | 14,733                     | 4,206                        | ---                                    | ---     | ---                        | ---          | 37,330                     |
| CLEAR LAKE       | 3,623                 | 29,450           | 216,802                    | 63,770                       | ---                                    | ---     | ---                        | ---          | 313,645                    |
| CLEARBROOK       | ---                   | 1,257            | 1,286                      | 14,337                       | ---                                    | ---     | 136,928                    | ---          | 153,808                    |
| CLEARWATER       | 3,271                 | 29,962           | 111,118                    | 4,580                        | ---                                    | ---     | ---                        | 22,500       | 171,431                    |
| CLEMENTS         | ---                   | 21,363           | 8,386                      | 4,829                        | ---                                    | ---     | ---                        | ---          | 34,578                     |
| CLEVELAND        | 3,186                 | 51,979           | 21,030                     | ---                          | ---                                    | ---     | ---                        | ---          | 76,195                     |
| CLIMAX           | ---                   | ---              | 21,463                     | ---                          | ---                                    | ---     | ---                        | ---          | 21,463                     |
| CLINTON          | 1,260                 | ---              | ---                        | ---                          | 780,085                                | ---     | ---                        | ---          | 781,345                    |
| CLITHERALL       | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| CLONTARF         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| CLOQUET          | 139,911               | 185,954          | 1,787,256                  | 136,057                      | ---                                    | ---     | ---                        | 24,882       | 2,274,060                  |
| COATES           | ---                   | ---              | 1,600                      | 188                          | ---                                    | ---     | ---                        | ---          | 1,788                      |
| COBDEN           | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| COHASSET         | ---                   | 485,206          | 280,683                    | 13,265                       | 67,444                                 | ---     | ---                        | ---          | 846,598                    |
| COKATO           | 10,067                | 27,360           | 365,229                    | 59,721                       | ---                                    | ---     | ---                        | ---          | 462,377                    |
| COLD SPRING      | 5,575                 | 75,933           | 1,561,628                  | 129,380                      | 24,800                                 | ---     | 85,232                     | ---          | 1,882,548                  |
| COLERAINE        | ---                   | 4,471            | 4,258                      | 182,353                      | 711,976                                | ---     | ---                        | ---          | 903,058                    |
| COLOGNE          | ---                   | 204,500          | ---                        | 3,971                        | 4,816                                  | ---     | 242,078                    | ---          | 455,365                    |
| COLUMBIA HEIGHTS | 20,778                | 124,648          | 5,296,201                  | 26,610                       | 257,425                                | ---     | ---                        | ---          | 5,725,662                  |
| COMFREY          | ---                   | 48,472           | 37,203                     | 2,849                        | 54,060                                 | ---     | ---                        | ---          | 142,584                    |
| COMSTOCK         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| CONGER           | ---                   | 105,975          | ---                        | ---                          | ---                                    | ---     | ---                        | 7,075        | 113,050                    |
| COOK             | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 175,113                    | ---          | 175,113                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City  | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| COON RAPIDS   | 1,981,557             | 371,322          | 1,302,445                  | 825,004                      | 2,983,814                              | ---     | 6,807,453                  | 752,056      | 15,023,651                 |
| CORCORAN      | 20,114                | 87,661           | 559,006                    | 49,502                       | ---                                    | ---     | ---                        | ---          | 716,283                    |
| CORRELL       | ---                   | 2,169            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 2,169                      |
| COSMOS        | 5,330                 | 24,913           | 45,860                     | 8,105                        | ---                                    | ---     | ---                        | ---          | 84,208                     |
| COTTAGE GROVE | 336,211               | 290,457          | 11,220,757                 | 324,838                      | 172,576                                | ---     | 1,131,265                  | ---          | 13,476,104                 |
| COTTONWOOD    | 6,603                 | 40,625           | 454,111                    | 6,155                        | ---                                    | ---     | ---                        | ---          | 507,494                    |
| COURTLAND     | ---                   | 12,782           | 1,498                      | ---                          | 490,148                                | ---     | 1,578                      | ---          | 506,006                    |
| CROMWELL      | ---                   | 20,886           | 296                        | 24,263                       | ---                                    | ---     | ---                        | ---          | 45,445                     |
| CROOKSTON     | ---                   | 1,074,915        | 810,878                    | 179,769                      | 12,007                                 | 18,862  | ---                        | ---          | 2,096,431                  |
| CROSBY        | 29,493                | 320,818          | 306,429                    | 89,966                       | ---                                    | ---     | ---                        | ---          | 746,706                    |
| CROSSLAKE     | 189,942               | 50,671           | 36,963                     | 42,608                       | ---                                    | ---     | 154,638                    | 10,235       | 485,057                    |
| CRYSTAL       | 229,968               | 283,029          | 1,064,739                  | 437,408                      | 1,485,299                              | ---     | ---                        | 11,537       | 3,511,980                  |
| CURRIE        | ---                   | 1,639            | ---                        | 2,000                        | ---                                    | ---     | 208,138                    | ---          | 211,777                    |
| CUYUNA        | ---                   | 187,267          | 178,273                    | ---                          | ---                                    | ---     | 12,745                     | ---          | 378,285                    |
| CYRUS         | 16,975                | 4,261            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 21,236                     |
| DAKOTA        | ---                   | ---              | 2,214                      | 5,239                        | ---                                    | ---     | ---                        | ---          | 7,453                      |
| DALTON        | 16,873                | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 16,873                     |
| DANUBE        | 81,366                | 86,740           | 9,860                      | 1,163                        | ---                                    | ---     | ---                        | ---          | 179,129                    |
| DANVERS       | ---                   | 5,828            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 5,828                      |
| DARFUR        | ---                   | 5,619            | ---                        | 10,199                       | ---                                    | ---     | ---                        | ---          | 15,818                     |
| DARWIN        | ---                   | ---              | 23,150                     | 883                          | ---                                    | ---     | ---                        | ---          | 24,033                     |
| DASSEL        | 30,715                | 36,451           | 51,246                     | 14,413                       | ---                                    | ---     | ---                        | ---          | 132,825                    |
| DAWSON        | 8,621                 | ---              | 212,279                    | 8,546                        | ---                                    | ---     | ---                        | 6,900        | 236,346                    |
| DAYTON        | 31,385                | 44,100           | 222,437                    | 30,658                       | ---                                    | ---     | ---                        | ---          | 328,580                    |
| DE GRAFF      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| DEEPHAVEN     | 2,270                 | 38,142           | 2,610,702                  | 64,362                       | ---                                    | ---     | ---                        | ---          | 2,715,476                  |
| DEER CREEK    | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| DEER RIVER    | ---                   | 19,407           | 283,801                    | 33,781                       | ---                                    | ---     | ---                        | ---          | 336,989                    |
| DEERWOOD      | 291,020               | 22,555           | ---                        | 24,417                       | ---                                    | ---     | ---                        | ---          | 337,992                    |
| DELANO        | 560,851               | 1,333,208        | 857,538                    | 3,551                        | 13,594                                 | ---     | ---                        | ---          | 2,768,742                  |
| DELAVAN       | 1,592                 | 6,412            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 8,004                      |
| DELHI         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| DELLWOOD      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City     | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport   | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|-----------|----------------------------|--------------|----------------------------|
| DENHAM           | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| DENNISON         | 12,560                | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 12,560                     |
| DENT             | ---                   | 15,838           | ---                        | 15,366                       | ---                                    | ---       | ---                        | ---          | 31,204                     |
| DETROIT LAKES    | 1,231,770             | 37,631           | 1,566,622                  | 91,088                       | 1,334,480                              | 1,658,468 | 427,315                    | ---          | 6,347,374                  |
| DEXTER           | ---                   | 23,401           | 125,070                    | 7,156                        | 114,334                                | ---       | ---                        | ---          | 269,961                    |
| DILWORTH         | 5,488                 | 55,940           | 1,127,639                  | 39,665                       | ---                                    | ---       | ---                        | 835          | 1,229,567                  |
| DODGE CENTER     | 96,425                | 221,577          | 194,412                    | 5,740                        | 181,930                                | 5,468     | 42,319                     | ---          | 747,871                    |
| DONALDSON        | ---                   | ---              | 6,500                      | ---                          | ---                                    | ---       | ---                        | ---          | 6,500                      |
| DONNELLY         | ---                   | 2,575            | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 2,575                      |
| DORAN            | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| DOVER            | ---                   | 45,278           | 100,235                    | ---                          | ---                                    | ---       | ---                        | ---          | 145,513                    |
| DOVRAY           | ---                   | 6,839            | ---                        | ---                          | ---                                    | ---       | ---                        | 2,284        | 9,123                      |
| DULUTH           | 473,831               | 824,842          | 15,309,256                 | 1,709,303                    | 5,636,146                              | ---       | ---                        | 130,274      | 24,083,652                 |
| DUMONT           | ---                   | ---              | ---                        | ---                          | 55,117                                 | ---       | ---                        | ---          | 55,117                     |
| DUNDAS           | 9,029                 | 10,452           | 34,479                     | 4,922                        | ---                                    | ---       | ---                        | ---          | 58,882                     |
| DUNDEE           | 100                   | 1,050            | 3,350                      | 820                          | ---                                    | ---       | ---                        | 958          | 6,278                      |
| DUNNELL          | 120                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 120                        |
| EAGAN            | 2,104,935             | 1,895,316        | 10,248,613                 | 777,048                      | 24,007                                 | ---       | 5,772,317                  | 37,764       | 20,860,000                 |
| EAGLE BEND       | 18,797                | 44,830           | 35,634                     | 22,576                       | ---                                    | ---       | ---                        | ---          | 121,837                    |
| EAGLE LAKE       | 1,945                 | 48,734           | 620,197                    | 97,566                       | ---                                    | ---       | ---                        | ---          | 768,442                    |
| EAST BETHEL      | 31,049                | 374,421          | 378,442                    | 172,091                      | ---                                    | ---       | ---                        | 6,000        | 962,003                    |
| EAST GRAND FORKS | 3,193                 | 69,197           | 532,421                    | 272,251                      | 12,434,779                             | ---       | ---                        | 121,898      | 13,433,739                 |
| EAST GULL LAKE   | 14,573                | ---              | ---                        | 10,814                       | ---                                    | ---       | ---                        | ---          | 25,387                     |
| EASTON           | ---                   | 6,213            | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 6,213                      |
| ECHO             | 9,770                 | 3,305            | 9,180                      | ---                          | 72,540                                 | ---       | ---                        | ---          | 94,795                     |
| EDEN PRAIRIE     | 1,106,780             | 2,436,300        | 7,530,269                  | 1,945,567                    | ---                                    | ---       | 1,559,068                  | ---          | 14,577,984                 |
| EDEN VALLEY      | 4,489                 | 47,728           | 43,173                     | ---                          | 110,722                                | ---       | ---                        | ---          | 206,112                    |
| EDGERTON         | 1,152                 | 29,820           | 51,911                     | 3,940                        | ---                                    | ---       | 393,349                    | ---          | 480,172                    |
| EDINA            | 2,428,362             | 899,665          | 5,415,518                  | 788,523                      | 1,513,485                              | ---       | ---                        | 14,204       | 11,059,757                 |
| EFFIE            | ---                   | ---              | 2,923                      | ---                          | ---                                    | ---       | ---                        | ---          | 2,923                      |
| EITZEN           | ---                   | ---              | 30,710                     | ---                          | ---                                    | ---       | ---                        | ---          | 30,710                     |
| ELBA             | ---                   | ---              | 123,287                    | ---                          | ---                                    | ---       | ---                        | ---          | 123,287                    |
| ELBOW LAKE       | 5,074                 | 13,301           | 650,216                    | 6,155                        | 15,249                                 | 16,844    | ---                        | ---          | 706,839                    |



**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City   | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|----------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| ELGIN          | ---                   | 1,225            | 16,970                     | 28,546                       | 21,630                                 | ---     | ---                        | ---          | 68,371                     |
| ELIZABETH      | ---                   | 31,000           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 31,000                     |
| ELK RIVER      | 738,918               | 3,495,943        | 2,193,740                  | 367,031                      | ---                                    | ---     | ---                        | ---          | 6,795,632                  |
| ELKO           | 4,077                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 4,077                      |
| ELKTON         | ---                   | ---              | 6,791                      | 1,120                        | ---                                    | ---     | ---                        | ---          | 7,911                      |
| ELLENDALE      | ---                   | ---              | 116,531                    | 7,000                        | ---                                    | ---     | ---                        | ---          | 123,531                    |
| ELLSWORTH      | 6,112                 | 2,565            | 47,894                     | ---                          | ---                                    | ---     | ---                        | ---          | 56,571                     |
| ELMDALE        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ELMORE         | 41,137                | 1,458            | 32,987                     | 6,643                        | ---                                    | ---     | ---                        | ---          | 82,225                     |
| ELROSA         | ---                   | 21,600           | 50,184                     | 29,179                       | 3,624                                  | ---     | ---                        | ---          | 104,587                    |
| ELY            | ---                   | ---              | ---                        | 20,916                       | 3,951                                  | ---     | ---                        | ---          | 24,867                     |
| ELYSIAN        | 3,807                 | 117,068          | 78,112                     | 1,773                        | 27,575                                 | ---     | ---                        | ---          | 228,335                    |
| EMILY          | 18,943                | 11,133           | 23,637                     | ---                          | ---                                    | ---     | 13,465                     | ---          | 67,178                     |
| EMMONS         | 36,037                | 6,884            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 42,921                     |
| ERHARD         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ERSKINE        | 3,138                 | 6,421            | 10,359                     | 10,986                       | ---                                    | ---     | ---                        | ---          | 30,904                     |
| EVAN           | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| EVANSVILLE     | 19,701                | 18,339           | 69,040                     | ---                          | 20,874                                 | ---     | ---                        | ---          | 127,954                    |
| EVELETH        | ---                   | 48,881           | 372,673                    | 839,831                      | 85,037                                 | ---     | ---                        | 107,757      | 1,454,179                  |
| EXCELSIOR      | 27,140                | ---              | 20,281                     | 15,296                       | 190,151                                | ---     | ---                        | 26,560       | 279,428                    |
| EYOTA          | 2,691                 | 23,514           | 436,514                    | 28,602                       | 11,675                                 | ---     | 294,154                    | ---          | 797,150                    |
| FAIRFAX        | 35,954                | 32,137           | 116,744                    | 21,525                       | ---                                    | ---     | ---                        | ---          | 206,360                    |
| FAIRMONT       | 22,199                | 150,095          | 5,668,555                  | 184,127                      | 435,337                                | ---     | ---                        | 10,300       | 6,470,613                  |
| FALCON HEIGHTS | 27,526                | 28,249           | 32,269                     | 87,299                       | ---                                    | ---     | ---                        | ---          | 175,343                    |
| FARIBAULT      | 8,000                 | 25,467           | 2,667,301                  | 889,609                      | 161,880                                | ---     | ---                        | 648,012      | 4,400,269                  |
| FARMINGTON     | 69,457                | 2,600,949        | 3,242,844                  | 45,942                       | 48,249                                 | ---     | ---                        | 373,330      | 6,380,771                  |
| FARWELL        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| FEDERAL DAM    | 548                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 548                        |
| FELTON         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| FERGUS FALLS   | 32,027                | 203,216          | 711,786                    | 65,712                       | 44,731                                 | 84,602  | ---                        | 29,626       | 1,171,700                  |
| FERTILE        | ---                   | 11,063           | 14,165                     | 839                          | 22,648                                 | ---     | ---                        | ---          | 48,715                     |
| FIFTY LAKES    | 3,836                 | 23,752           | 245,075                    | ---                          | ---                                    | ---     | ---                        | ---          | 272,663                    |
| FINLAYSON      | ---                   | ---              | 78,503                     | 39,242                       | ---                                    | ---     | ---                        | 4,864        | 122,609                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|--------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| FISHER       | ---                   | 3,897            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 3,897                      |
| FLENSBURG    | ---                   | 6,694            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 6,694                      |
| FLOODWOOD    | 432                   | 48,692           | 7,688                      | ---                          | ---                                    | ---     | ---                        | ---          | 56,812                     |
| FLORENCE     | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| FOLEY        | ---                   | 101,468          | 58,846                     | 8,537                        | ---                                    | ---     | ---                        | ---          | 168,851                    |
| FORADA       | ---                   | 33,626           | 13,417                     | ---                          | ---                                    | ---     | ---                        | ---          | 47,043                     |
| FOREST LAKE  | 82,251                | 159,129          | 1,645,522                  | 56,495                       | ---                                    | ---     | ---                        | 30,317       | 1,973,714                  |
| FORESTON     | 7,110                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 7,110                      |
| FORT RIPLEY  | 525                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | 2,262        | 2,787                      |
| FOSSTON      | 74,297                | ---              | 5,513                      | 324                          | 322,564                                | 522,807 | ---                        | 39,643       | 965,148                    |
| FOUNTAIN     | ---                   | 44,642           | 68,825                     | 8,938                        | ---                                    | ---     | ---                        | ---          | 122,405                    |
| FOXHOME      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| FRANKLIN     | 104,866               | 116,606          | 6,378                      | ---                          | ---                                    | ---     | ---                        | ---          | 227,850                    |
| FRAZEE       | 4,228                 | 4,875            | 107,847                    | ---                          | ---                                    | ---     | ---                        | ---          | 116,950                    |
| FREEBORN     | ---                   | 52,923           | 18,742                     | 2,473                        | ---                                    | ---     | ---                        | ---          | 74,138                     |
| FREEPORT     | 6,346                 | 3,854            | 327,675                    | ---                          | 108,120                                | ---     | ---                        | ---          | 445,995                    |
| FRIDLEY      | 32,356                | 155,168          | 1,155,519                  | 19,690                       | 1,236,583                              | ---     | ---                        | ---          | 2,599,316                  |
| FROST        | ---                   | 8,380            | 34,448                     | ---                          | ---                                    | ---     | ---                        | ---          | 42,828                     |
| FULDA        | 19,168                | 46,037           | 58,370                     | 190,405                      | ---                                    | ---     | 81,417                     | ---          | 395,397                    |
| FUNKLEY      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| GARFIELD     | ---                   | 21,463           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 21,463                     |
| GARRISON     | 20,170                | 100,211          | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 120,381                    |
| GARVIN       | ---                   | 1,259            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 1,259                      |
| GARY         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | 483          | 483                        |
| GAYLORD      | 20,906                | 10,801           | 246,082                    | 231,872                      | 14,325                                 | ---     | ---                        | ---          | 523,986                    |
| GEM LAKE     | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| GENEVA       | 1,510                 | ---              | 25,638                     | ---                          | ---                                    | ---     | ---                        | ---          | 27,148                     |
| GENOLA       | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| GEORGETOWN   | ---                   | 15,783           | 6,066                      | ---                          | ---                                    | ---     | ---                        | ---          | 21,849                     |
| GHENT        | ---                   | 34,967           | 19,473                     | 7,988                        | 30,589                                 | ---     | ---                        | ---          | 93,017                     |
| GIBBON       | ---                   | ---              | 176,370                    | 274,709                      | ---                                    | ---     | ---                        | ---          | 451,079                    |
| GILBERT      | 3,840                 | 56,337           | 19,616                     | 23,024                       | 1,049,676                              | ---     | ---                        | 248,375      | 1,400,868                  |
| GILMAN       | 9,566                 | ---              | 145,143                    | 5,120                        | ---                                    | ---     | ---                        | ---          | 159,829                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City  | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| GLENCOE       | 5,629                 | 155,291          | 421,887                    | 77,710                       | 288,601                                | ---     | ---                        | 33,597       | 982,715                    |
| GLENVILLE     | 1,938                 | 51,384           | 59,576                     | 25,000                       | ---                                    | ---     | ---                        | ---          | 137,898                    |
| GLENWOOD      | 1,474                 | 65,543           | 107,345                    | 186,327                      | ---                                    | 118,163 | ---                        | ---          | 478,852                    |
| GLYNDON       | 5,036                 | 6,400            | 450,507                    | ---                          | ---                                    | ---     | ---                        | ---          | 461,943                    |
| GOLDEN VALLEY | 185,900               | 179,821          | 11,103,213                 | 450,676                      | 597,898                                | ---     | ---                        | ---          | 12,517,508                 |
| GONVICK       | ---                   | 73,224           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 73,224                     |
| GOOD THUNDER  | 303                   | 27,218           | 320                        | 2,433                        | ---                                    | ---     | ---                        | ---          | 30,274                     |
| GOODHUE       | 25,885                | ---              | 403,948                    | ---                          | 366,000                                | ---     | ---                        | ---          | 795,833                    |
| GOODRIDGE     | 1,510                 | ---              | 2,000                      | ---                          | ---                                    | ---     | ---                        | ---          | 3,510                      |
| GOODVIEW      | 12,045                | 58,197           | 17,146                     | 523,648                      | ---                                    | ---     | 684,061                    | ---          | 1,295,097                  |
| GRACEVILLE    | 15,315                | 19,569           | 58,459                     | 350                          | ---                                    | ---     | ---                        | ---          | 93,693                     |
| GRANADA       | 2,227                 | ---              | 15,500                     | 1,000                        | ---                                    | ---     | ---                        | ---          | 18,727                     |
| GRAND MARAIS  | ---                   | ---              | 13,065                     | 60,129                       | ---                                    | ---     | 35,622                     | ---          | 108,816                    |
| GRAND MEADOW  | 380                   | 93,480           | 244,967                    | 54,769                       | ---                                    | ---     | 152,510                    | ---          | 546,106                    |
| GRAND RAPIDS  | 1,171,281             | 159,612          | 2,220,014                  | 80,094                       | 83,068                                 | ---     | ---                        | ---          | 3,714,069                  |
| GRANITE FALLS | 16,716                | 173,840          | 1,390,413                  | 11,666                       | 89,594                                 | 23,064  | ---                        | ---          | 1,705,293                  |
| GRANT         | 1,000                 | ---              | 8,750                      | ---                          | ---                                    | ---     | ---                        | ---          | 9,750                      |
| GRASSTON      | 3,099                 | ---              | ---                        | ---                          | ---                                    | ---     | 5,075                      | ---          | 8,174                      |
| GREEN ISLE    | 48,029                | 8,098            | 35,400                     | 17,970                       | 9,096                                  | ---     | 279,644                    | ---          | 398,237                    |
| GREENBUSH     | ---                   | 185,976          | 2,235                      | 1,000                        | 72,605                                 | ---     | ---                        | ---          | 261,816                    |
| GREENFIELD    | ---                   | 253,465          | 33,292                     | ---                          | ---                                    | ---     | 1,211,335                  | ---          | 1,498,092                  |
| GREENWALD     | 4,071                 | ---              | 44,498                     | 2,985                        | ---                                    | ---     | ---                        | ---          | 51,554                     |
| GREENWOOD     | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| GREY EAGLE    | 5,105                 | 157,152          | 4,324                      | 11,702                       | ---                                    | ---     | ---                        | ---          | 178,283                    |
| GROVE CITY    | 545                   | 3,343            | 98,641                     | 14,568                       | ---                                    | ---     | ---                        | ---          | 117,097                    |
| GRYGLA        | 16,457                | 63,302           | 4,502                      | 8,486                        | ---                                    | ---     | ---                        | ---          | 92,747                     |
| GULLY         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| HACKENSACK    | 1,564                 | 1,845            | ---                        | 9,257                        | ---                                    | ---     | ---                        | ---          | 12,666                     |
| HADLEY        | ---                   | ---              | ---                        | 700                          | ---                                    | ---     | ---                        | ---          | 700                        |
| HALLOCK       | 20,670                | 16,995           | 1,155,197                  | 8,272                        | ---                                    | 52,579  | 72,526                     | ---          | 1,326,239                  |
| HALMA         | 9,210                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 9,210                      |
| HALSTAD       | ---                   | 2,042            | ---                        | 54,070                       | ---                                    | ---     | 10,530                     | ---          | 66,642                     |
| HAM LAKE      | 19,058                | 215,696          | 994,756                    | 6,766                        | ---                                    | ---     | ---                        | 2,290        | 1,238,566                  |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|--------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| HAMBURG      | 16,781                | 122,948          | 14,049                     | 4,575                        | ---                                    | ---     | ---                        | ---          | 158,353                    |
| HAMMOND      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 23,279                     | ---          | 23,279                     |
| HAMPTON      | 1,117                 | ---              | 800                        | 9,232                        | ---                                    | ---     | ---                        | ---          | 11,149                     |
| HANCOCK      | 1,100                 | 98,266           | 23,781                     | 530                          | ---                                    | ---     | ---                        | ---          | 123,677                    |
| HANLEY FALLS | 35,889                | 4,106            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 39,995                     |
| HANOVER      | 16,604                | 17,886           | 574,857                    | 3,702                        | ---                                    | ---     | 150,058                    | ---          | 763,107                    |
| HANSKA       | 4,786                 | ---              | ---                        | 1,485                        | ---                                    | ---     | ---                        | ---          | 6,271                      |
| HARDING      | ---                   | ---              | ---                        | 2,457                        | ---                                    | ---     | 85,832                     | ---          | 88,289                     |
| HARDWICK     | ---                   | 399              | ---                        | 368                          | ---                                    | ---     | ---                        | ---          | 767                        |
| HARMONY      | ---                   | 126,369          | 928,702                    | 13,659                       | 1,466,621                              | ---     | ---                        | ---          | 2,535,351                  |
| HARRIS       | 4,898                 | 48,892           | 653                        | 1,837                        | ---                                    | ---     | ---                        | ---          | 56,280                     |
| HARTLAND     | 6,403                 | 156,644          | 1,122                      | 1,294                        | ---                                    | ---     | ---                        | ---          | 165,463                    |
| HASTINGS     | 302,842               | 480,646          | 4,720,834                  | 853,817                      | 630,622                                | ---     | ---                        | ---          | 6,988,761                  |
| HATFIELD     | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| HAWLEY       | 31,438                | 17,947           | 79,448                     | 31,990                       | 472                                    | ---     | 869,847                    | ---          | 1,031,142                  |
| HAYFIELD     | ---                   | ---              | 3,065                      | ---                          | 20,899                                 | ---     | ---                        | 3,568        | 27,532                     |
| HAYWARD      | 8,488                 | 2,000            | 22,360                     | ---                          | ---                                    | ---     | 287                        | ---          | 33,135                     |
| HAZEL RUN    | ---                   | 1,000            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 1,000                      |
| HECTOR       | 293                   | 45,364           | 864,421                    | 8,655                        | 922,700                                | ---     | 52,487                     | ---          | 1,893,920                  |
| HEIDELBERG   | ---                   | 6,546            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 6,546                      |
| HENDERSON    | 2,644                 | 23,678           | 336,527                    | 262,243                      | 141,388                                | ---     | 12,742                     | ---          | 779,222                    |
| HENDRICKS    | ---                   | ---              | 32,190                     | 35,000                       | ---                                    | ---     | ---                        | ---          | 67,190                     |
| HENDRUM      | ---                   | 1,569            | 23,332                     | ---                          | ---                                    | ---     | ---                        | ---          | 24,901                     |
| HENNING      | 7,229                 | 15,888           | 99,554                     | 28,839                       | 49,000                                 | ---     | ---                        | ---          | 200,510                    |
| HENRIETTE    | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 680                        | ---          | 680                        |
| HERMAN       | 9,724                 | ---              | 10,862                     | ---                          | ---                                    | ---     | ---                        | ---          | 20,586                     |
| HERMANTOWN   | 4,246                 | 70,767           | 329,099                    | 25,181                       | ---                                    | ---     | 4,649,577                  | 80,066       | 5,158,936                  |
| HERON LAKE   | 23,120                | 19,588           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 42,708                     |
| HEWITT       | 926                   | 40,878           | ---                        | 1,633                        | 3,000                                  | ---     | ---                        | ---          | 46,437                     |
| HIBBING      | 130,495               | 83,268           | 1,584,627                  | 221,059                      | 19,812                                 | ---     | ---                        | 8,358        | 2,047,619                  |
| HILL CITY    | 1,282                 | 1,825            | 1,258                      | ---                          | ---                                    | ---     | ---                        | ---          | 4,365                      |
| HILLMAN      | 12,680                | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 12,680                     |
| HILLS        | 151                   | ---              | 32,577                     | ---                          | ---                                    | ---     | ---                        | ---          | 32,728                     |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City        | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| HILLTOP             | 435                   | ---              | ---                        | ---                          | 37,867                                 | ---     | ---                        | ---          | 38,302                     |
| HINCKLEY            | 24,663                | 6,526            | 35,846                     | 14,317                       | 43,935                                 | ---     | ---                        | ---          | 125,287                    |
| HITTERDAL           | 7,148                 | 15,147           | 9,709                      | ---                          | ---                                    | ---     | ---                        | ---          | 32,004                     |
| HOFFMAN             | 19,914                | 1,565            | ---                        | 8,189                        | ---                                    | ---     | 204,094                    | ---          | 233,762                    |
| HOKAH               | 9,815                 | 649              | 41,737                     | ---                          | ---                                    | ---     | ---                        | ---          | 52,201                     |
| HOLDINGFORD         | 29,844                | 19,573           | 12,530                     | ---                          | ---                                    | ---     | ---                        | ---          | 61,947                     |
| HOLLAND             | ---                   | ---              | 38,002                     | ---                          | ---                                    | ---     | ---                        | ---          | 38,002                     |
| HOLLANDALE          | ---                   | ---              | 35,904                     | ---                          | 9,350                                  | ---     | 26,486                     | ---          | 71,740                     |
| HOLLOWAY            | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| HOLT                | ---                   | ---              | 1,511                      | ---                          | ---                                    | ---     | ---                        | ---          | 1,511                      |
| HOPKINS             | 59,917                | 471,463          | 2,220,426                  | 240,972                      | 1,443,512                              | ---     | ---                        | 43,768       | 4,480,058                  |
| HOUSTON             | 1,338                 | 37,596           | 298,203                    | 10,341                       | 13,430                                 | ---     | ---                        | ---          | 360,908                    |
| HOWARD LAKE         | 653                   | 94,412           | 64,214                     | 11,994                       | 516,872                                | ---     | ---                        | 36,994       | 725,139                    |
| HOYT LAKES          | ---                   | ---              | ---                        | 73,343                       | 878,976                                | ---     | ---                        | ---          | 952,319                    |
| HUGO                | 938,356               | 259,652          | 463,126                    | 944,363                      | 210,969                                | ---     | ---                        | ---          | 2,816,466                  |
| HUMBOLDT            | ---                   | ---              | 27,902                     | ---                          | ---                                    | ---     | ---                        | ---          | 27,902                     |
| HUTCHINSON          | 113,391               | 438,634          | 2,088,103                  | 1,432,373                    | ---                                    | ---     | ---                        | 15,486       | 4,087,987                  |
| IHLEN               | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| INDEPENDENCE        | 43,146                | 182,808          | 104,812                    | 26,439                       | ---                                    | ---     | ---                        | ---          | 357,205                    |
| INTERNATIONAL FALLS | 4,545                 | 146,379          | 1,207,372                  | 292,346                      | ---                                    | 734,359 | 27,331                     | ---          | 2,412,332                  |
| INVER GROVE HEIGHTS | 19,451                | 44,475           | 3,288,562                  | 256,604                      | ---                                    | ---     | ---                        | 8,320        | 3,617,412                  |
| IONA                | 2,161                 | 8,986            | 17,054                     | ---                          | ---                                    | ---     | ---                        | ---          | 28,201                     |
| IRON JUNCTION       | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| IRONTON             | 2,476                 | 3,023            | 129,248                    | 1,347                        | ---                                    | ---     | ---                        | ---          | 136,094                    |
| ISANTI              | 7,395                 | 50,920           | 56,975                     | 234,594                      | ---                                    | ---     | ---                        | ---          | 349,884                    |
| ISLE                | 7,077                 | 18,567           | 31,999                     | ---                          | ---                                    | ---     | ---                        | ---          | 57,643                     |
| IVANHOE             | ---                   | 19,513           | 13,424                     | 48,633                       | ---                                    | ---     | ---                        | ---          | 81,570                     |
| JACKSON             | 16,446                | ---              | ---                        | 32,253                       | 66,975                                 | ---     | ---                        | 149,850      | 265,524                    |
| JANESVILLE          | 3,427                 | 43,052           | 1,414,862                  | 7,438                        | 3,298                                  | ---     | ---                        | ---          | 1,472,077                  |
| JASPER              | ---                   | 113,141          | 32,952                     | 45,985                       | ---                                    | ---     | ---                        | 763          | 192,841                    |
| JEFFERS             | 1,384                 | 8,770            | 6,049                      | ---                          | ---                                    | ---     | ---                        | ---          | 16,203                     |
| JENKINS             | 10,833                | ---              | ---                        | 996                          | ---                                    | ---     | ---                        | ---          | 11,829                     |
| JOHNSON             | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|--------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| JORDAN       | 4,848                 | 234,521          | 1,030,029                  | 121,410                      | 7,857                                  | ---     | 908                        | 20,886       | 1,420,459                  |
| KANDIYOHI    | ---                   | 33,996           | ---                        | 723                          | ---                                    | ---     | ---                        | ---          | 34,719                     |
| KARLSTAD     | 4,288                 | 209,175          | 36,121                     | 746                          | 39,808                                 | ---     | ---                        | 4,158        | 294,296                    |
| KASOTA       | ---                   | 8,865            | ---                        | 27,509                       | ---                                    | ---     | ---                        | ---          | 36,374                     |
| KASSON       | 1,542                 | 40,436           | 566,646                    | 66,901                       | ---                                    | ---     | ---                        | ---          | 675,525                    |
| KEEWATIN     | 13,735                | 59,587           | 110,338                    | 39,084                       | ---                                    | ---     | ---                        | ---          | 222,744                    |
| KELLIHER     | 22,686                | 672              | 23,389                     | ---                          | 47,930                                 | ---     | ---                        | ---          | 94,677                     |
| KELLOGG      | ---                   | 50,715           | 2,950                      | 24,340                       | ---                                    | ---     | ---                        | ---          | 78,005                     |
| KENNEDY      | 1,145                 | 6,177            | 7,066                      | 184                          | ---                                    | ---     | ---                        | ---          | 14,572                     |
| KENNETH      | ---                   | ---              | ---                        | 2,155                        | ---                                    | ---     | ---                        | ---          | 2,155                      |
| KENSINGTON   | ---                   | 11,149           | ---                        | 6,591                        | ---                                    | ---     | ---                        | ---          | 17,740                     |
| KENT         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| KENYON       | 26,417                | 3,183            | 22,874                     | 15,195                       | ---                                    | ---     | ---                        | ---          | 67,669                     |
| KERKHOVEN    | 25,415                | 57,519           | 3,221                      | 506                          | 727                                    | ---     | 5,000                      | ---          | 92,388                     |
| KERRICK      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| KETTLE RIVER | 232                   | 5,057            | ---                        | 3,412                        | ---                                    | ---     | 87,806                     | ---          | 96,507                     |
| KIESTER      | 1,593                 | 16,729           | 69,658                     | ---                          | ---                                    | ---     | ---                        | ---          | 87,980                     |
| KILKENNY     | ---                   | 51,291           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 51,291                     |
| KIMBALL      | 11,448                | 28,570           | 14,579                     | 11,662                       | 16,160                                 | ---     | 2,490                      | ---          | 84,909                     |
| KINBRAE      | ---                   | ---              | 15,654                     | ---                          | ---                                    | ---     | ---                        | ---          | 15,654                     |
| KINGSTON     | 3,565                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 3,565                      |
| KINNEY       | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LA CRESCENT  | 57,810                | 12,011           | 295,139                    | 3,860                        | ---                                    | ---     | 498,619                    | ---          | 867,439                    |
| LA PRAIRIE   | 953                   | ---              | 81,184                     | 2,675                        | ---                                    | ---     | ---                        | ---          | 84,812                     |
| LA SALLE     | ---                   | 1,100            | ---                        | 2,921                        | ---                                    | ---     | ---                        | ---          | 4,021                      |
| LAFAYETTE    | 423                   | 8,612            | 5,000                      | ---                          | ---                                    | ---     | ---                        | ---          | 14,035                     |
| LAKE BENTON  | 255                   | 17,803           | 12,925                     | 8,700                        | ---                                    | ---     | ---                        | ---          | 39,683                     |
| LAKE BRONSON | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LAKE CITY    | 5,750                 | 113,268          | 262,283                    | 120,952                      | 2,141,973                              | ---     | ---                        | 500          | 2,644,726                  |
| LAKE CRYSTAL | 1,989                 | 131,829          | 167,338                    | 16,512                       | ---                                    | ---     | 1,084,358                  | ---          | 1,402,026                  |
| LAKE ELMO    | ---                   | 20,422           | 1,620,726                  | 302,484                      | ---                                    | ---     | ---                        | ---          | 1,943,632                  |
| LAKE HENRY   | ---                   | 11,310           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 11,310                     |
| LAKE LILLIAN | 23,306                | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 23,306                     |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City         | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|----------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| LAKE PARK            | ---                   | 5,609            | 18,895                     | 5,413                        | 218,729                                | ---     | ---                        | 541          | 249,187                    |
| LAKE SHORE           | 4,924                 | 31,421           | 596                        | ---                          | ---                                    | ---     | ---                        | ---          | 36,941                     |
| LAKE ST. CROIX BEACH | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LAKE WILSON          | 703                   | 100,321          | 25,452                     | ---                          | 28,825                                 | ---     | ---                        | ---          | 155,301                    |
| LAKEFIELD            | 64,712                | 3,604            | 51,388                     | 7,815                        | 537,888                                | ---     | ---                        | 670          | 666,077                    |
| LAKELAND             | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LAKELAND SHORES      | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LAKEVILLE            | 524,444               | 2,804,832        | 7,148,093                  | 2,704,633                    | 72,279                                 | ---     | 3,133,244                  | 2,177        | 16,389,702                 |
| LAMBERTON            | ---                   | 22,076           | 119,580                    | ---                          | ---                                    | ---     | ---                        | ---          | 141,656                    |
| LANCASTER            | ---                   | 2,725            | 10,807                     | ---                          | ---                                    | ---     | ---                        | ---          | 13,532                     |
| LANDFALL             | ---                   | ---              | 51,076                     | 7,220                        | 19,146                                 | ---     | ---                        | ---          | 77,442                     |
| LANESBORO            | 8,526                 | ---              | 59,565                     | 5,277                        | 6,674                                  | ---     | ---                        | ---          | 80,042                     |
| LAPORTE              | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LASTRUP              | ---                   | ---              | 4,202                      | 3,962                        | ---                                    | ---     | ---                        | ---          | 8,164                      |
| LAUDERDALE           | 5,277                 | ---              | 2,046,814                  | 3,461                        | 8,444                                  | ---     | ---                        | ---          | 2,063,996                  |
| LE CENTER            | ---                   | 4,414            | 2,035                      | 17,939                       | ---                                    | ---     | ---                        | ---          | 24,388                     |
| LE SUEUR             | 16,779                | 1,221,247        | 1,128,620                  | 916,927                      | ---                                    | ---     | ---                        | 65,197       | 3,348,770                  |
| LENGBY               | ---                   | ---              | ---                        | 315                          | ---                                    | ---     | ---                        | ---          | 315                        |
| LEONARD              | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| LEONIDAS             | ---                   | ---              | 14,180                     | ---                          | ---                                    | ---     | ---                        | 11,118       | 25,298                     |
| LEROY                | ---                   | 66,374           | 146,296                    | 9,016                        | ---                                    | ---     | ---                        | 7,208        | 228,894                    |
| LESTER PRAIRIE       | 18,498                | 91,237           | 3,574                      | 53,710                       | ---                                    | ---     | ---                        | ---          | 167,019                    |
| LEWISTON             | 16,380                | 114,309          | 210,672                    | 10,002                       | 31,694                                 | ---     | 37,963                     | ---          | 421,020                    |
| LEWISVILLE           | ---                   | 117,541          | ---                        | 10,031                       | ---                                    | ---     | ---                        | ---          | 127,572                    |
| LEXINGTON            | ---                   | 118,739          | 96,965                     | 59,823                       | ---                                    | ---     | ---                        | ---          | 275,527                    |
| LILYDALE             | ---                   | ---              | 5,422                      | ---                          | 1,147,400                              | ---     | ---                        | ---          | 1,152,822                  |
| LINDSTROM            | 32,441                | 136,514          | 224,301                    | 57,399                       | 10,196                                 | ---     | 22,765                     | 17,739       | 501,355                    |
| LINO LAKES           | 183,612               | 197,699          | 1,614,968                  | 528,817                      | 1,662                                  | ---     | 388,682                    | 10,610       | 2,926,050                  |
| LISMORE              | 1,362                 | 1,674            | 27,932                     | ---                          | ---                                    | ---     | ---                        | ---          | 30,968                     |
| LITCHFIELD           | ---                   | 5,589            | 531,330                    | 1,416,260                    | 22,000                                 | 9,826   | ---                        | 4,762        | 1,989,767                  |
| LITTLE CANADA        | ---                   | 138,196          | 2,495,062                  | 8,541                        | ---                                    | ---     | 384,487                    | ---          | 3,026,286                  |
| LITTLE FALLS         | ---                   | 93,251           | 2,757,336                  | 60,842                       | 992,955                                | 62,366  | 678,623                    | 166,107      | 4,811,480                  |
| LITTLEFORK           | ---                   | 8,331            | 304,477                    | ---                          | ---                                    | ---     | ---                        | ---          | 312,808                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City        | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport   | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|-----------|----------------------------|--------------|----------------------------|
| LONG BEACH          | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| LONG LAKE           | 6,913                 | 1,478,091        | 2,387,935                  | 7,753                        | 10,029                                 | ---       | 1,939,533                  | ---          | 5,830,254                  |
| LONG PRAIRIE        | 1,153,734             | 79,427           | 600,326                    | ---                          | ---                                    | 7,815     | 3,355,515                  | ---          | 5,196,817                  |
| LONGVILLE           | 27,664                | 2,179            | 46,081                     | ---                          | ---                                    | 13,814    | ---                        | 2,406        | 92,144                     |
| LONSDALE            | 52,188                | 273,996          | 97,077                     | 14,008                       | ---                                    | ---       | ---                        | ---          | 437,269                    |
| LORETTO             | 532                   | ---              | ---                        | ---                          | 42,143                                 | ---       | ---                        | ---          | 42,675                     |
| LOUISBURG           | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| LOWRY               | 8,963                 | 10,385           | ---                        | 8,950                        | ---                                    | ---       | ---                        | ---          | 28,298                     |
| LUCAN               | ---                   | ---              | 18,429                     | 9,129                        | ---                                    | ---       | ---                        | ---          | 27,558                     |
| LUVERNE             | 27,000                | 2,750            | 799,899                    | 172,346                      | ---                                    | ---       | ---                        | ---          | 1,001,995                  |
| LYLE                | 607                   | 36,761           | 44,548                     | 39,540                       | ---                                    | ---       | ---                        | ---          | 121,456                    |
| LYND                | ---                   | 68,478           | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 68,478                     |
| MABEL               | ---                   | 191,401          | 9,717                      | 6,895                        | ---                                    | ---       | ---                        | ---          | 208,013                    |
| MADELIA             | 3,409                 | 156,452          | 18,932                     | 117,001                      | 45,341                                 | ---       | ---                        | ---          | 341,135                    |
| MADISON             | 10,503                | 3,261            | 124,245                    | 82,644                       | 25,805                                 | ---       | ---                        | 6,603        | 253,061                    |
| MADISON LAKE        | ---                   | 34,778           | ---                        | 5,761                        | ---                                    | ---       | ---                        | ---          | 40,539                     |
| MAGNOLIA            | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| MAHNOMEN            | 51,903                | ---              | ---                        | ---                          | ---                                    | ---       | 38,605                     | ---          | 90,508                     |
| MAHTOMEDI           | 12,263                | 127,000          | 223,997                    | 89,622                       | 236,635                                | ---       | ---                        | ---          | 689,517                    |
| MANCHESTER          | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| MANHATTAN BEACH     | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| MANKATO             | 325                   | 259,593          | 15,405,997                 | 127,436                      | 735,918                                | ---       | ---                        | ---          | 16,529,269                 |
| MANTORVILLE         | 7,838                 | 24,196           | 44,829                     | 7,777                        | ---                                    | ---       | ---                        | ---          | 84,640                     |
| MAPLE GROVE         | 241,929               | 1,532,547        | 28,661,887                 | 787,374                      | 867,685                                | ---       | 5,759,243                  | 1,149,056    | 38,999,721                 |
| MAPLE LAKE          | 11,126                | 2,505            | 75,550                     | 1,717                        | 629,336                                | ---       | ---                        | ---          | 720,234                    |
| MAPLE PLAIN         | ---                   | ---              | 3,212                      | ---                          | 23,256                                 | ---       | ---                        | ---          | 26,468                     |
| MAPLETON            | ---                   | 26,594           | 106,621                    | 22,525                       | 3,231                                  | ---       | ---                        | ---          | 158,971                    |
| MAPLEVIEW           | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| MAPLEWOOD           | 10,687                | 1,138,607        | 8,622,677                  | 393,723                      | 275,907                                | ---       | ---                        | 62,192       | 10,503,793                 |
| MARBLE              | ---                   | 21,317           | ---                        | ---                          | ---                                    | ---       | 29,941                     | ---          | 51,258                     |
| MARIETTA            | 399                   | 19,498           | 30,460                     | 645                          | ---                                    | ---       | ---                        | ---          | 51,002                     |
| MARINE ON ST. CROIX | 12,532                | 736              | 201,371                    | 22,799                       | ---                                    | ---       | ---                        | ---          | 237,438                    |
| MARSHALL            | 35,380                | 559,274          | 4,506,851                  | 120,112                      | 693,408                                | 4,016,486 | ---                        | ---          | 9,931,511                  |



**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City     | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| MAYER            | 4,945                 | 35,232           | 14,606                     | 5,769                        | ---                                    | ---     | ---                        | ---          | 60,552                     |
| MAYNARD          | 1,766                 | 3,166            | 250                        | ---                          | ---                                    | ---     | ---                        | 3,000        | 8,182                      |
| MAZEPPA          | 40,268                | 1,569            | 192,901                    | 22,500                       | ---                                    | ---     | ---                        | ---          | 257,238                    |
| MC GRATH         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 529,512                    | ---          | 529,512                    |
| MC GREGOR        | ---                   | 13,263           | 2,727                      | 27,020                       | ---                                    | 55,610  | 222,771                    | ---          | 321,391                    |
| MC INTOSH        | 1,664                 | 2,290            | 16,954                     | 5,744                        | ---                                    | ---     | ---                        | ---          | 26,652                     |
| MC KINLEY        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | 54,827       | 54,827                     |
| MEADOWLANDS      | ---                   | 2,893            | 60,905                     | ---                          | ---                                    | ---     | ---                        | ---          | 63,798                     |
| MEDFORD          | ---                   | 7,066            | 81,605                     | 78,512                       | ---                                    | ---     | ---                        | ---          | 167,183                    |
| MEDICINE LAKE    | 694                   | 10,354           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 11,048                     |
| MEDINA           | 8,032                 | 82,342           | 851,317                    | 59,409                       | 6,497                                  | ---     | 64,425                     | 13,362       | 1,085,384                  |
| MEIRE GROVE      | ---                   | ---              | 138,405                    | 16,653                       | ---                                    | ---     | ---                        | 1,000        | 156,058                    |
| MELROSE          | 1,405                 | 82,642           | 1,750,181                  | 416,637                      | 4,940                                  | ---     | ---                        | 20,414       | 2,276,219                  |
| MENAHGA          | 9,432                 | 7,440            | 1,376                      | 54,646                       | 7,066                                  | ---     | ---                        | 51,797       | 131,757                    |
| MENDOTA          | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 25,000                     | ---          | 25,000                     |
| MENDOTA HEIGHTS  | 1,215                 | 53,142           | 100,853                    | 10,912                       | 2,791,120                              | ---     | ---                        | ---          | 2,957,242                  |
| MENTOR           | ---                   | 25,634           | ---                        | ---                          | ---                                    | ---     | 16,000                     | 489          | 42,123                     |
| MIDDLE RIVER     | 1,958                 | ---              | 21,588                     | 2,875                        | ---                                    | ---     | ---                        | ---          | 26,421                     |
| MIESVILLE        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| MILACA           | 799,618               | 18,950           | 238,787                    | 47,064                       | ---                                    | ---     | ---                        | ---          | 1,104,419                  |
| MILAN            | 3,765                 | 75,834           | 6,656                      | 1,937                        | ---                                    | ---     | ---                        | ---          | 88,192                     |
| MILLERVILLE      | ---                   | 1,047            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 1,047                      |
| MILLVILLE        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| MILROY           | 14,279                | ---              | ---                        | 756                          | ---                                    | ---     | ---                        | ---          | 15,035                     |
| MILTONA          | ---                   | ---              | 11,416                     | ---                          | 49,240                                 | ---     | ---                        | ---          | 60,656                     |
| MINNEAPOLIS      | 2,213,000             | 3,235,000        | 31,085,000                 | 26,811,000                   | 900,000                                | ---     | 1,000                      | 30,603,000   | 94,848,000                 |
| MINNEISKA        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| MINNEOTA         | 186                   | 21,452           | 139,335                    | 13,800                       | 279,441                                | ---     | ---                        | ---          | 454,214                    |
| MINNESOTA CITY   | ---                   | 15,735           | 2,568                      | ---                          | ---                                    | ---     | ---                        | ---          | 18,303                     |
| MINNESOTA LAKE   | ---                   | 125,202          | 186,617                    | 17,053                       | ---                                    | ---     | ---                        | ---          | 328,872                    |
| MINNETONKA       | 270,071               | 78,361           | 3,211,508                  | 1,810,864                    | 609,640                                | ---     | 446,181                    | 1,518,542    | 7,945,167                  |
| MINNETONKA BEACH | 1,098,351             | ---              | 13,902                     | ---                          | ---                                    | ---     | ---                        | ---          | 1,112,253                  |
| MINNETRISTA      | ---                   | 90,000           | 265,720                    | 55,160                       | ---                                    | ---     | 188,695                    | ---          | 599,575                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City  | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| MIZPAH        | ---                   | ---              | ---                        | 89,867                       | ---                                    | ---     | ---                        | ---          | 89,867                     |
| MONTEVIDEO    | 6,735                 | 72,774           | 600,474                    | 34,891                       | 1,157                                  | 30,639  | ---                        | 27,362       | 774,032                    |
| MONTGOMERY    | 5,645                 | 59,451           | 850,348                    | 45,507                       | 10,000                                 | ---     | ---                        | ---          | 970,951                    |
| MONTICELLO    | ---                   | 62,815           | 2,497,063                  | 525,402                      | 487,358                                | ---     | 673,219                    | 146,338      | 4,392,195                  |
| MONTROSE      | 10,700                | 46,675           | 794                        | 1,250                        | ---                                    | ---     | 2,799,091                  | ---          | 2,858,510                  |
| MOORHEAD      | ---                   | 131,169          | 5,174,301                  | 259,971                      | 85,050                                 | ---     | 470,906                    | 718,573      | 6,839,970                  |
| MOOSE LAKE    | 20,104                | 8,457            | 43,740                     | 6,978                        | ---                                    | ---     | ---                        | ---          | 79,279                     |
| MORA          | 20,000                | 19,481           | 20,874                     | 17,701                       | 89,327                                 | ---     | ---                        | 8,993        | 176,376                    |
| MORGAN        | 1,459                 | 1,391            | 5,219                      | 37,771                       | ---                                    | ---     | ---                        | ---          | 45,840                     |
| MORRIS        | 83,206                | 41,534           | 422,821                    | 77,867                       | ---                                    | 215,750 | ---                        | 8,138        | 849,316                    |
| MORRISTOWN    | ---                   | 24,211           | 149,834                    | 847,354                      | ---                                    | ---     | ---                        | ---          | 1,021,399                  |
| MORTON        | ---                   | 6,711            | 811                        | 811                          | ---                                    | ---     | ---                        | 195          | 8,528                      |
| MOTLEY        | 2,000                 | 29,063           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 31,063                     |
| MOUND         | 2,632                 | 189,606          | 533,731                    | 141,663                      | 426,730                                | ---     | ---                        | ---          | 1,294,362                  |
| MOUNDS VIEW   | 21,683                | 56,036           | 1,415,981                  | 44,231                       | 1,259                                  | ---     | ---                        | ---          | 1,539,190                  |
| MOUNTAIN IRON | 24,274                | 73,312           | 269,876                    | 99,803                       | 59,353                                 | ---     | ---                        | 110,601      | 637,219                    |
| MOUNTAIN LAKE | 4,050                 | (4)              | 307,021                    | 16,881                       | 27,905                                 | ---     | ---                        | 39,407       | 395,260                    |
| MURDOCK       | 5,159                 | 5,400            | ---                        | ---                          | ---                                    | ---     | ---                        | 13,300       | 23,859                     |
| MYRTLE        | 266                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 266                        |
| NASHUA        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| NASHWAUK      | ---                   | 17,877           | ---                        | ---                          | 36,723                                 | ---     | ---                        | ---          | 54,600                     |
| NASSAU        | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| NELSON        | 9,057                 | ---              | 3,908                      | ---                          | ---                                    | ---     | 3,262                      | 1,408        | 17,635                     |
| NERSTRAND     | ---                   | 3,434            | ---                        | ---                          | 100,568                                | ---     | ---                        | ---          | 104,002                    |
| NEVIS         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| NEW AUBURN    | 3,882                 | 7,097            | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 10,979                     |
| NEW BRIGHTON  | 4,300                 | 5,450,033        | 3,572,625                  | 353,584                      | 777,058                                | ---     | 3,248,002                  | 7,152        | 13,412,754                 |
| NEW GERMANY   | ---                   | ---              | 2,190                      | 9,319                        | ---                                    | ---     | ---                        | ---          | 11,509                     |
| NEW HOPE      | 289,033               | 301,422          | 2,643,375                  | 555,863                      | 1,575,820                              | ---     | ---                        | ---          | 5,365,513                  |
| NEW LONDON    | ---                   | 17,259           | ---                        | 5,290                        | ---                                    | ---     | 491,999                    | ---          | 514,548                    |
| NEW MARKET    | 22,105                | 4,996            | ---                        | 25,076                       | ---                                    | ---     | ---                        | ---          | 52,177                     |
| NEW MUNICH    | ---                   | 718              | 18,400                     | ---                          | ---                                    | ---     | ---                        | ---          | 19,118                     |
| NEW PRAGUE    | 102,828               | 35,107           | 1,342,423                  | 621,874                      | 138,204                                | ---     | ---                        | ---          | 2,240,436                  |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City        | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|---------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| NEW RICHLAND        | 6,460                 | 154,868          | 251,679                    | 3,417                        | ---                                    | ---     | ---                        | ---          | 416,424                    |
| NEW TRIER           | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| NEW ULM             | 46,148                | 80,961           | 2,226,308                  | 10,462,480                   | ---                                    | 25,515  | ---                        | 16,943       | 12,858,355                 |
| NEW YORK MILLS      | 9,340                 | 13,674           | 26,382                     | 30,652                       | 188,055                                | ---     | 193,796                    | ---          | 461,899                    |
| NEWFOLDEN           | ---                   | 13,639           | 16,871                     | ---                          | ---                                    | ---     | ---                        | ---          | 30,510                     |
| NEWPORT             | ---                   | ---              | 1,695,843                  | 576                          | ---                                    | ---     | ---                        | 296,664      | 1,993,083                  |
| NICOLLET            | ---                   | ---              | 1,757,834                  | ---                          | ---                                    | ---     | ---                        | ---          | 1,757,834                  |
| NIELSVILLE          | ---                   | ---              | 13,048                     | ---                          | ---                                    | ---     | ---                        | ---          | 13,048                     |
| NIMROD              | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| NISSWA              | 2,264                 | 71,371           | ---                        | 74,604                       | ---                                    | ---     | ---                        | ---          | 148,239                    |
| NORCROSS            | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| NORTH BRANCH        | 57,746                | 2,014,617        | 2,497,957                  | 30,492                       | 460,719                                | ---     | 313,015                    | ---          | 5,374,546                  |
| NORTH MANKATO       | 115,113               | 65,033           | 3,903,457                  | 715,268                      | 582,378                                | ---     | 221,078                    | 27,461       | 5,629,788                  |
| NORTH OAKS          | ---                   | ---              | 139,131                    | ---                          | ---                                    | ---     | ---                        | ---          | 139,131                    |
| NORTH ST. PAUL      | 262,406               | 16,860           | 685,570                    | 47,796                       | 147,107                                | ---     | ---                        | ---          | 1,159,739                  |
| NORTHFIELD          | 107,245               | 304,474          | 6,701,625                  | 190,798                      | 967,104                                | ---     | ---                        | 390,458      | 8,661,704                  |
| NORTHOME            | 414                   | 2,184            | ---                        | 7,100                        | ---                                    | ---     | ---                        | 180          | 9,878                      |
| NORTHROP            | 350                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 350                        |
| NORWOOD YOUNG AMERI | 145,064               | 68,130           | 433,059                    | 20,195                       | ---                                    | ---     | 3,185,574                  | ---          | 3,852,022                  |
| OAK GROVE           | ---                   | 8,877            | 1,144,996                  | 246,971                      | ---                                    | ---     | ---                        | ---          | 1,400,844                  |
| OAK PARK HEIGHTS    | 17,381                | 34,764           | 165,474                    | 6,003                        | ---                                    | ---     | 118,107                    | ---          | 341,729                    |
| OAKDALE             | 36,732                | 153,879          | 5,509,771                  | 234,552                      | 13,000                                 | ---     | ---                        | ---          | 5,947,934                  |
| ODESSA              | 19,794                | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 19,794                     |
| ODIN                | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| OGEMA               | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| OGILVIE             | 561                   | 176,382          | 17,904                     | ---                          | ---                                    | ---     | ---                        | ---          | 194,847                    |
| OKABENA             | ---                   | 9,403            | 3,464                      | ---                          | ---                                    | ---     | 225,337                    | ---          | 238,204                    |
| OKLEE               | 4,579                 | 22,177           | 7,111                      | ---                          | ---                                    | ---     | ---                        | ---          | 33,867                     |
| OLIVIA              | 9,272                 | 48,124           | 647,524                    | 12,343                       | 33,927                                 | ---     | 569,200                    | 24,219       | 1,344,609                  |
| ONAMIA              | 1,516                 | 39,391           | 40,005                     | 1,506                        | 74,951                                 | ---     | ---                        | ---          | 157,369                    |
| ORMSBY              | ---                   | 96,776           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 96,776                     |
| ORONO               | 26,212                | 1,119,591        | 90,930                     | 130,452                      | 7,455                                  | ---     | 3,660                      | 12,686       | 1,390,986                  |
| ORONOCO             | 4,634                 | 26,992           | ---                        | 36,443                       | ---                                    | ---     | 64,677                     | ---          | 132,746                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City    | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|-----------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| ORR             | 750                   | 9,510            | ---                        | 6,075                        | 98,057                                 | ---     | ---                        | ---          | 114,392                    |
| ORTONVILLE      | ---                   | 13,239           | 120,952                    | 35,666                       | 744                                    | 67,171  | ---                        | 1,899        | 239,671                    |
| OSAKIS          | 4,734                 | 50,633           | 4,729,834                  | 9,301                        | 696,962                                | ---     | 796,169                    | ---          | 6,287,633                  |
| OSLO            | 959                   | 70,807           | 11,252                     | 2,077                        | ---                                    | ---     | ---                        | ---          | 85,095                     |
| OSSEO           | 779,210               | 28,311           | 497,600                    | 8,443                        | 555,345                                | ---     | ---                        | 23,145       | 1,892,054                  |
| OSTRANDER       | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| OTSEGO          | 6,862                 | ---              | 1,921,918                  | 31,831                       | ---                                    | ---     | 2,959,488                  | ---          | 4,920,099                  |
| OTTERTAIL       | ---                   | 25,290           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 25,290                     |
| OWATONNA        | 166,611               | 94,566           | 6,119,194                  | 404,431                      | 220,801                                | 21,155  | ---                        | 6,067        | 7,032,825                  |
| PALISADE        | 2,616                 | 29,557           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 32,173                     |
| PARK RAPIDS     | 7,366                 | 30,047           | 912,622                    | 51,303                       | ---                                    | 276,979 | ---                        | 667,463      | 1,945,780                  |
| PARKERS PRAIRIE | 6,360                 | 41,694           | 12,631                     | 6,430                        | 334,534                                | ---     | ---                        | ---          | 401,649                    |
| PAYNESVILLE     | 16,539                | 14,435           | 64,746                     | 16,810                       | 384,224                                | 470,632 | 15,467                     | 7,897        | 990,750                    |
| PEASE           | 8,465                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 8,465                      |
| PELICAN RAPIDS  | 11,364                | 36,254           | 55,849                     | 592,349                      | 108,278                                | ---     | ---                        | ---          | 804,094                    |
| PEMBERTON       | ---                   | 38,467           | 4,796                      | 3,557                        | ---                                    | ---     | ---                        | ---          | 46,820                     |
| PENNOCK         | 9,220                 | ---              | 98,097                     | 887                          | ---                                    | ---     | ---                        | ---          | 108,204                    |
| PEQUOT LAKES    | 12,487                | 37,752           | 93,875                     | 1,898                        | ---                                    | ---     | ---                        | 25,382       | 171,394                    |
| PERHAM          | 9,345                 | 43,201           | 342,755                    | 274,472                      | 362,584                                | 33,159  | 1,323,460                  | ---          | 2,388,976                  |
| PERLEY          | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| PETERSON        | 800                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 800                        |
| PIERZ           | 4,142                 | 32,459           | 47,644                     | ---                          | ---                                    | ---     | ---                        | ---          | 84,245                     |
| PILLAGER        | 18,648                | 672              | 16,228                     | ---                          | ---                                    | ---     | ---                        | ---          | 35,548                     |
| PINE CITY       | 27,772                | 161,583          | 42,706                     | 4,365                        | 1,168,064                              | ---     | ---                        | 596,847      | 2,001,337                  |
| PINE ISLAND     | 4,979                 | 37,212           | 446,972                    | 83,419                       | ---                                    | ---     | 149,232                    | 1,215,028    | 1,936,842                  |
| PINE RIVER      | 3,305                 | 27,314           | ---                        | 1,102                        | ---                                    | ---     | ---                        | 4,875        | 36,596                     |
| PINE SPRINGS    | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| PIPESTONE       | ---                   | 259,329          | 88,369                     | 21,165                       | 25,560                                 | ---     | ---                        | 284,871      | 679,294                    |
| PLAINVIEW       | 4,888                 | 209,967          | 102,108                    | 24,529                       | 1,865                                  | ---     | ---                        | 30,541       | 373,898                    |
| PLATO           | 4,411                 | ---              | ---                        | 2,759                        | ---                                    | ---     | ---                        | ---          | 7,170                      |
| PLEASANT LAKE   | ---                   | ---              | ---                        | 2,203                        | ---                                    | ---     | ---                        | ---          | 2,203                      |
| PLUMMER         | ---                   | 171,862          | ---                        | 4,401                        | ---                                    | ---     | ---                        | 1,615        | 177,878                    |
| PLYMOUTH        | 688,754               | 10,681           | 6,498,276                  | 1,559,540                    | ---                                    | ---     | 968,141                    | 696,205      | 10,421,597                 |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City   | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport   | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|----------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|-----------|----------------------------|--------------|----------------------------|
| PORTER         | 992                   | 19,697           | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 20,689                     |
| PRESTON        | 5,070                 | 14,782           | 12,767                     | 15,488                       | ---                                    | ---       | ---                        | ---          | 48,107                     |
| PRINCETON      | 10,371                | 111,196          | 270,302                    | 318,634                      | 164,945                                | ---       | ---                        | ---          | 875,448                    |
| PRINSBURG      | ---                   | 16,039           | 324,973                    | ---                          | ---                                    | ---       | ---                        | ---          | 341,012                    |
| PRIOR LAKE     | 68,085                | 141,399          | 2,897,587                  | 1,023,938                    | 109,862                                | ---       | 2,154,936                  | 110,646      | 6,506,453                  |
| PROCTOR        | ---                   | 26,183           | 82,828                     | 409,807                      | 8,000                                  | ---       | ---                        | ---          | 526,818                    |
| QUAMBA         | ---                   | ---              | 3,571                      | ---                          | ---                                    | ---       | ---                        | ---          | 3,571                      |
| RACINE         | ---                   | ---              | 65,308                     | ---                          | ---                                    | ---       | ---                        | ---          | 65,308                     |
| RAMSEY         | 55,671                | 108,013          | 1,942,181                  | 313,383                      | 24,394                                 | ---       | ---                        | 490,765      | 2,934,407                  |
| RANDALL        | 1,944                 | 4,401            | 16,196                     | 5,201                        | ---                                    | ---       | ---                        | ---          | 27,742                     |
| RANDOLPH       | ---                   | ---              | 4,363                      | ---                          | ---                                    | ---       | ---                        | ---          | 4,363                      |
| RANIER         | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| RAYMOND        | ---                   | 15,811           | 386,517                    | ---                          | ---                                    | ---       | ---                        | ---          | 402,328                    |
| RED LAKE FALLS | 3,948                 | 32,836           | 25,638                     | 5,448                        | 77,988                                 | ---       | 179,017                    | ---          | 324,875                    |
| RED WING       | 26,479                | 208,682          | 3,590,483                  | 126,322                      | ---                                    | 39,907    | ---                        | 1,296,526    | 5,288,399                  |
| REDWOOD FALLS  | 12,960                | 64,920           | 77,405                     | 262,975                      | 178,280                                | 734,376   | ---                        | ---          | 1,330,916                  |
| REGAL          | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| REMER          | 15,321                | 5,177            | 1,615                      | 1,525                        | ---                                    | ---       | 168,821                    | ---          | 192,459                    |
| RENVILLE       | 4,071                 | 45,736           | 155,289                    | 14,381                       | ---                                    | ---       | 45,645                     | ---          | 265,122                    |
| REVERE         | ---                   | ---              | ---                        | 983                          | ---                                    | ---       | ---                        | ---          | 983                        |
| RICE           | 1,164                 | 12,500           | 2,503                      | ---                          | 6,940                                  | ---       | ---                        | 7,147        | 30,254                     |
| RICHFIELD      | ---                   | 398,917          | 17,748,612                 | 129,652                      | 1,034,307                              | ---       | ---                        | ---          | 19,311,488                 |
| RICHMOND       | ---                   | 15,135           | 15,595                     | 61,100                       | ---                                    | ---       | ---                        | 412,639      | 504,469                    |
| RICHVILLE      | 14,400                | ---              | ---                        | 1,141                        | ---                                    | ---       | ---                        | ---          | 15,541                     |
| RIVERTON       | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| ROBBINSDALE    | ---                   | 10,195           | 835,840                    | ---                          | ---                                    | ---       | ---                        | ---          | 846,035                    |
| ROCHESTER      | 385,431               | 2,068,982        | 11,179,059                 | 5,416,110                    | 2,952,304                              | 2,512,717 | 7,786,517                  | 282,736      | 32,583,856                 |
| ROCK CREEK     | ---                   | ---              | 17,377                     | ---                          | ---                                    | ---       | ---                        | ---          | 17,377                     |
| ROCKFORD       | ---                   | 387,075          | 247,926                    | 28,923                       | 9,775                                  | ---       | ---                        | 77,240       | 750,939                    |
| ROCKVILLE      | 8,346                 | 11,038           | 24,540                     | 5,825                        | ---                                    | ---       | ---                        | ---          | 49,749                     |
| ROGERS         | 1,387,204             | 211,627          | 431,274                    | 220,194                      | 4,741,807                              | ---       | 845,752                    | ---          | 7,837,858                  |
| ROLLINGSTONE   | 2,695                 | 43,452           | 2,728                      | 675                          | ---                                    | ---       | ---                        | ---          | 49,550                     |
| RONNEBY        | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| ROOSEVELT      | 698                   | ---              | ---                        | 1,280                        | ---                                    | ---       | ---                        | ---          | 1,978                      |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City     | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| ROSCOE           | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ROSE CREEK       | 1,503                 | 22,200           | 615                        | 2,312                        | ---                                    | ---     | ---                        | ---          | 26,630                     |
| ROSEAU           | 13,520                | 310,406          | 139,972                    | 27,438                       | 7,500                                  | 55,001  | ---                        | 18,653       | 572,490                    |
| ROSEMOUNT        | 473,627               | 95,084           | 10,598,857                 | 86,927                       | 2,274,514                              | ---     | ---                        | ---          | 13,529,009                 |
| ROSEVILLE        | 628,050               | 449,861          | 726,875                    | 509,555                      | 34,967                                 | ---     | ---                        | 4,234        | 2,353,542                  |
| ROTHSAY          | ---                   | ---              | ---                        | 2,689                        | 118,396                                | ---     | ---                        | 17,652       | 138,737                    |
| ROUND LAKE       | ---                   | ---              | 18,143                     | 721                          | ---                                    | ---     | ---                        | ---          | 18,864                     |
| ROYALTON         | 1,583                 | 2,954            | 31,925                     | ---                          | 44,049                                 | ---     | 18,001                     | 46,066       | 144,578                    |
| RUSH CITY        | 17,904                | 26,859           | 400,942                    | 2,059                        | 240,240                                | 109,017 | 344,568                    | ---          | 1,141,589                  |
| RUSHFORD         | 10,802                | 178,642          | 101,922                    | 30,122                       | 54,597                                 | 106,968 | ---                        | ---          | 483,053                    |
| RUSHFORD VILLAGE | 7,439                 | ---              | 26,452                     | ---                          | ---                                    | ---     | ---                        | ---          | 33,891                     |
| RUSHMORE         | 6,964                 | 11,670           | 142,884                    | 170                          | ---                                    | ---     | ---                        | ---          | 161,688                    |
| RUSSELL          | 30,818                | ---              | 39,133                     | ---                          | ---                                    | ---     | ---                        | ---          | 69,951                     |
| RUTHTON          | ---                   | 49,033           | 13,932                     | ---                          | ---                                    | ---     | ---                        | ---          | 62,965                     |
| RUTLEDGE         | ---                   | ---              | ---                        | 4,895                        | ---                                    | ---     | 3,900                      | ---          | 8,795                      |
| SABIN            | ---                   | 46,949           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 46,949                     |
| SACRED HEART     | 1,947                 | 42,900           | 734                        | 5,030                        | ---                                    | ---     | ---                        | ---          | 50,611                     |
| SANBORN          | 680                   | 5,066            | 68,906                     | 19,943                       | ---                                    | ---     | 836,442                    | ---          | 931,037                    |
| SANDSTONE        | 3,830                 | 9,269            | 292,277                    | ---                          | 5,323                                  | ---     | 11,268                     | 2,130        | 324,097                    |
| SARGEANT         | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 10,648                     | ---          | 10,648                     |
| SARTELL          | 7,494                 | 74,951           | 2,968,686                  | 86,697                       | ---                                    | ---     | 3,150,866                  | 479,408      | 6,768,102                  |
| SAUK CENTRE      | 160                   | 39,929           | 2,764,634                  | 25,762                       | ---                                    | 10,990  | ---                        | ---          | 2,841,475                  |
| SAUK RAPIDS      | 10,627                | 40,872           | 3,300,587                  | 113,073                      | 36,944                                 | ---     | ---                        | 8,915        | 3,511,018                  |
| SAVAGE           | 48,318                | 466,863          | 1,732,091                  | 1,737,331                    | 4,551,083                              | ---     | 636,184                    | 145          | 9,172,015                  |
| SCANLON          | 17,914                | 440              | 47,644                     | 5,680                        | ---                                    | ---     | ---                        | ---          | 71,678                     |
| SEAFORTH         | ---                   | 13,024           | ---                        | 426                          | ---                                    | ---     | ---                        | ---          | 13,450                     |
| SEBEKA           | 3,180                 | 56,725           | 311,972                    | ---                          | 20,285                                 | ---     | 210,597                    | ---          | 602,759                    |
| SEDAN            | ---                   | ---              | ---                        | 3,425                        | ---                                    | ---     | ---                        | ---          | 3,425                      |
| SHAFFER          | 243,948               | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | 138,579      | 382,527                    |
| SHAKOPEE         | 17,031                | 41,427           | 8,152,935                  | 542,258                      | 561,235                                | ---     | ---                        | 30,624       | 9,345,510                  |
| SHELLY           | 659                   | ---              | 57,010                     | ---                          | ---                                    | ---     | ---                        | ---          | 57,669                     |
| SHERBURN         | 3,029                 | 8,451            | 321,919                    | 2,029                        | ---                                    | ---     | ---                        | ---          | 335,428                    |
| SHEVLIN          | ---                   | ---              | ---                        | 2,120                        | ---                                    | ---     | ---                        | ---          | 2,120                      |
| SHOREVIEW        | 145,705               | 87,290           | 1,085,045                  | 5,458,536                    | ---                                    | ---     | ---                        | ---          | 6,776,576                  |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City          | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|-----------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| SHOREWOOD             | 30,486                | 2,423,570        | 676,725                    | 294,112                      | ---                                    | ---     | ---                        | ---          | 3,424,893                  |
| SILVER BAY            | 1,250                 | 13,289           | 272,843                    | 85,648                       | 162,615                                | 247,202 | ---                        | ---          | 782,847                    |
| SILVER LAKE           | 3,266                 | 26,764           | 62,537                     | 5,257                        | ---                                    | ---     | ---                        | ---          | 97,824                     |
| SKYLINE               | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| SLAYTON               | 11,276                | 157,597          | 236,167                    | 29,857                       | ---                                    | 9,973   | ---                        | ---          | 444,870                    |
| SLEEPY EYE            | 6,821                 | 6,291            | 649,230                    | 113,946                      | 2,354                                  | 1,535   | ---                        | 38,298       | 818,475                    |
| SOBIESKI              | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| SOLWAY                | ---                   | ---              | 773                        | ---                          | ---                                    | ---     | 600                        | ---          | 1,373                      |
| SOUTH HAVEN           | ---                   | 17,534           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 17,534                     |
| SOUTH ST. PAUL        | 16,604                | 27,689           | 2,429,072                  | 166,230                      | 270,238                                | 989,174 | ---                        | ---          | 3,899,007                  |
| SPICER                | 7,829                 | 43,130           | 369,604                    | 13,943                       | 334,633                                | ---     | ---                        | ---          | 769,139                    |
| SPRING GROVE          | 3,673                 | 15,408           | 33,474                     | 14,247                       | 154,519                                | ---     | ---                        | ---          | 221,321                    |
| SPRING HILL           | ---                   | ---              | 1,527                      | ---                          | ---                                    | ---     | ---                        | ---          | 1,527                      |
| SPRING LAKE PARK      | 4,206                 | 57,654           | 1,998,427                  | 59,795                       | ---                                    | ---     | ---                        | ---          | 2,120,082                  |
| SPRING PARK           | 3,844                 | 489              | 4,430                      | 13,421                       | ---                                    | ---     | ---                        | ---          | 22,184                     |
| SPRING VALLEY         | 149,697               | 32,093           | 463,245                    | 557,001                      | 106,229                                | ---     | ---                        | 6,372        | 1,314,637                  |
| SPRINGFIELD           | 3,211                 | 14,920           | 362,380                    | 121,596                      | 321,851                                | ---     | ---                        | ---          | 823,958                    |
| SQUAW LAKE            | 80,383                | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 80,383                     |
| STACY                 | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| STAPLES               | 13,837                | 73,091           | 163,511                    | 18,490                       | ---                                    | 18,650  | ---                        | 80,082       | 367,661                    |
| STARBUCK              | 11,688                | 48,373           | 2,100                      | 34,521                       | ---                                    | ---     | ---                        | 2,700        | 99,382                     |
| STEEN                 | 1,541                 | ---              | 21,499                     | ---                          | ---                                    | ---     | ---                        | ---          | 23,040                     |
| STEPHEN               | 4,351                 | 32,054           | 116,614                    | 46,064                       | 42,000                                 | ---     | ---                        | 1,686        | 242,769                    |
| STEWART               | 1,443                 | 13,000           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 14,443                     |
| STEWARTVILLE          | 17,316                | 167,452          | 375,215                    | 237,326                      | 323,320                                | ---     | ---                        | ---          | 1,120,629                  |
| STILLWATER            | 57,539                | 911,055          | 6,478,904                  | 624,882                      | 3,905                                  | ---     | ---                        | ---          | 8,076,285                  |
| STOCKTON              | ---                   | ---              | 2,923                      | ---                          | ---                                    | ---     | ---                        | 6,609        | 9,532                      |
| STORDEN               | 22,995                | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 22,995                     |
| STRANDQUIST           | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | 611,505                    | ---          | 611,505                    |
| STRATHCONA            | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| STURGEON LAKE         | ---                   | 7,061            | 108,701                    | ---                          | ---                                    | ---     | 4,001                      | 4,803        | 124,566                    |
| ST. ANTHONY           | 87,308                | 106,501          | 3,685,528                  | 1,678,485                    | 368,869                                | ---     | 66,720                     | ---          | 5,993,411                  |
| ST. ANTHONY [STEARNS] | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| ST. AUGUSTA           | 2,335                 | 2,860            | 46,514                     | 37,161                       | ---                                    | ---     | 224,705                    | ---          | 313,575                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City      | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport   | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|-------------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|-----------|----------------------------|--------------|----------------------------|
| ST. BONIFACIUS    | 5,000                 | 15,665           | 159,652                    | ---                          | 841,445                                | ---       | ---                        | 21,899       | 1,043,661                  |
| ST. CHARLES       | 19,255                | 207,542          | 494,199                    | 37,823                       | 19,885                                 | ---       | ---                        | ---          | 778,704                    |
| ST. CLAIR         | ---                   | 36,562           | 147,310                    | ---                          | ---                                    | ---       | ---                        | ---          | 183,872                    |
| ST. CLOUD         | 626,794               | 192,739          | 11,857,220                 | 515,185                      | 4,828,869                              | 1,473,974 | 7,626,360                  | ---          | 27,121,141                 |
| ST. FRANCIS       | 8,315                 | 147,937          | 89,919                     | 72,865                       | ---                                    | ---       | 278,772                    | ---          | 597,808                    |
| ST. HILAIRE       | ---                   | ---              | 25,304                     | ---                          | ---                                    | ---       | ---                        | ---          | 25,304                     |
| ST. JAMES         | ---                   | 247,455          | 770,634                    | 53,858                       | 154,473                                | 26,853    | ---                        | 13,656       | 1,266,929                  |
| ST. JOSEPH        | 22,282                | 373,066          | 4,179,135                  | 23,257                       | 500                                    | ---       | ---                        | ---          | 4,598,240                  |
| ST. LEO           | ---                   | 387              | ---                        | 2,625                        | ---                                    | ---       | ---                        | ---          | 3,012                      |
| ST. LOUIS PARK    | 29,749                | 107,433          | 1,957,093                  | 1,719,859                    | 6,669,555                              | ---       | ---                        | ---          | 10,483,689                 |
| ST. MARTIN        | ---                   | 9,030            | 7,519                      | 57,176                       | ---                                    | ---       | ---                        | ---          | 73,725                     |
| ST. MARY'S POINT  | ---                   | ---              | 71,970                     | ---                          | ---                                    | ---       | ---                        | ---          | 71,970                     |
| ST. MICHAEL       | 226,810               | 245,982          | 2,800,149                  | 1,319,506                    | 798,131                                | ---       | 520,302                    | ---          | 5,910,880                  |
| ST. PAUL          | 2,802,737             | 2,404,661        | 28,027,519                 | 20,116,578                   | 14,840,769                             | ---       | ---                        | 550,965      | 68,743,229                 |
| ST. PAUL PARK     | 4,608                 | 72,418           | 795,403                    | ---                          | ---                                    | ---       | 111,147                    | ---          | 983,576                    |
| ST. PETER         | 71,849                | 166,910          | 1,718,738                  | 214,941                      | 2,529                                  | ---       | 613,530                    | ---          | 2,788,497                  |
| ST. ROSA          | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| ST. STEPHEN       | ---                   | 28,902           | ---                        | ---                          | ---                                    | ---       | 22,746                     | ---          | 51,648                     |
| ST. VINCENT       | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| SUNBURG           | ---                   | 155,875          | ---                        | 134,582                      | ---                                    | ---       | ---                        | ---          | 290,457                    |
| SUNFISH LAKE      | ---                   | ---              | 392                        | ---                          | ---                                    | ---       | ---                        | ---          | 392                        |
| SWANVILLE         | 2,902                 | ---              | ---                        | 14,355                       | ---                                    | ---       | ---                        | ---          | 17,257                     |
| TACONITE          | ---                   | ---              | 3,298                      | 2,024                        | ---                                    | ---       | 28,315                     | ---          | 33,637                     |
| TAMARACK          | 4,205                 | ---              | 8,514                      | 467                          | ---                                    | ---       | 735,213                    | ---          | 748,399                    |
| TAOPI             | ---                   | ---              | 231                        | ---                          | ---                                    | ---       | ---                        | ---          | 231                        |
| TAUNTON           | ---                   | 14,985           | ---                        | 1,339                        | ---                                    | ---       | ---                        | ---          | 16,324                     |
| TAYLORS FALLS     | 317,760               | 73,738           | 176,313                    | 155                          | 143                                    | ---       | ---                        | ---          | 568,109                    |
| TENNEY            | ---                   | ---              | 3,648                      | ---                          | ---                                    | ---       | ---                        | ---          | 3,648                      |
| TENSTRIKE         | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| THIEF RIVER FALLS | 1,391                 | 33,017           | 1,432,115                  | 410,522                      | ---                                    | 490,656   | 70,345                     | ---          | 2,438,046                  |
| THOMSON           | ---                   | ---              | 26,222                     | ---                          | ---                                    | ---       | ---                        | ---          | 26,222                     |
| TINTAH            | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| TONKA BAY         | 2,937                 | ---              | 1,800                      | ---                          | ---                                    | ---       | ---                        | ---          | 4,737                      |
| TOWER             | ---                   | ---              | ---                        | 1,203                        | ---                                    | 352       | 90,281                     | 19,251       | 111,087                    |



**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City    | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|-----------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|---------|----------------------------|--------------|----------------------------|
| TRACY           | 13,257                | 18,159           | 431,440                    | 1,113,734                    | ---                                    | ---     | ---                        | 1,793        | 1,578,383                  |
| TRAIL           | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| TRIMONT         | 23,271                | 2,554            | 155,346                    | 501                          | ---                                    | ---     | ---                        | 16,575       | 198,247                    |
| TROMMALD        | 6,638                 | ---              | 5,256                      | ---                          | ---                                    | ---     | ---                        | ---          | 11,894                     |
| TROSKY          | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| TRUMAN          | 23,761                | 142,029          | 373                        | ---                          | 100,000                                | ---     | ---                        | 2,246        | 268,409                    |
| TURTLE RIVER    | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| TWIN LAKES      | ---                   | ---              | 14,600                     | ---                          | ---                                    | ---     | ---                        | ---          | 14,600                     |
| TWIN VALLEY     | 1,032                 | 45,725           | 28,638                     | 4,986                        | 141,128                                | ---     | ---                        | 273          | 221,782                    |
| TWO HARBORS     | 26,762                | 12,016           | 383,678                    | 81,590                       | ---                                    | 243,250 | ---                        | 4,340        | 751,636                    |
| TYLER           | 37,446                | 117,540          | 31,198                     | 46,973                       | 292,289                                | ---     | ---                        | ---          | 525,446                    |
| ULEN            | 1,117                 | 246,811          | 479                        | 1,404                        | 123,249                                | ---     | ---                        | ---          | 373,060                    |
| UNDERWOOD       | 4,920                 | 5,328            | ---                        | 2,568                        | 3,111                                  | ---     | 485,691                    | ---          | 501,618                    |
| UPSALA          | ---                   | ---              | 48,357                     | 1,000                        | ---                                    | ---     | ---                        | ---          | 49,357                     |
| URBANK          | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| UTICA           | ---                   | ---              | 25,547                     | 14,555                       | ---                                    | ---     | ---                        | ---          | 40,102                     |
| VADNAIS HEIGHTS | 106,046               | 26,974           | 1,823,354                  | 35,973                       | 1,517,264                              | ---     | 796,539                    | ---          | 4,306,150                  |
| VERGAS          | 11,632                | 104,671          | 7,831                      | 17,591                       | ---                                    | ---     | ---                        | ---          | 141,725                    |
| VERMILLION      | ---                   | ---              | ---                        | 8,955                        | ---                                    | ---     | ---                        | ---          | 8,955                      |
| VERNDALE        | 2,456                 | 13,186           | 5,423                      | 128                          | ---                                    | ---     | ---                        | ---          | 21,193                     |
| VERNON CENTER   | ---                   | 16,657           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 16,657                     |
| VESTA           | 1,619                 | 60,352           | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 61,971                     |
| VICTORIA        | 34,266                | 78,171           | 930,238                    | 4,826,386                    | 179,337                                | ---     | 788,953                    | ---          | 6,837,351                  |
| VIKING          | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| VILLARD         | ---                   | 36,121           | ---                        | 2,887                        | ---                                    | ---     | ---                        | ---          | 39,008                     |
| VINING          | ---                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | ---                        |
| VIRGINIA        | 19,211                | 884,041          | 2,632,446                  | 124,870                      | 225,475                                | ---     | ---                        | ---          | 3,886,043                  |
| WABASHA         | 39,875                | 44,750           | 141,011                    | 81,292                       | 464,143                                | ---     | ---                        | ---          | 771,071                    |
| WABASSO         | ---                   | 20,326           | ---                        | ---                          | ---                                    | ---     | 158,036                    | ---          | 178,362                    |
| WACONIA         | 21,865                | 4,780            | 3,548,730                  | 86,312                       | 2,117                                  | ---     | ---                        | ---          | 3,663,804                  |
| WADENA          | 25,313                | 47,001           | 19,885                     | 23,713                       | 1,186,316                              | 87,741  | ---                        | ---          | 1,389,969                  |
| WAHKON          | 145                   | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 145                        |
| WAITE PARK      | 572,347               | 124,913          | 902,745                    | 300,177                      | 62,114                                 | ---     | 2,672,485                  | 493,467      | 5,128,248                  |
| WALDORF         | 2,614                 | ---              | ---                        | ---                          | ---                                    | ---     | ---                        | ---          | 2,614                      |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City    | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport   | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|-----------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|-----------|----------------------------|--------------|----------------------------|
| WALKER          | 4,331                 | 156,265          | 391,900                    | 20,674                       | 6,961                                  | 130,692   | ---                        | ---          | 710,823                    |
| WALNUT GROVE    | ---                   | 45,379           | 7,667                      | 9,101                        | ---                                    | ---       | ---                        | ---          | 62,147                     |
| WALTERS         | ---                   | 1,980            | 5,000                      | 116                          | ---                                    | ---       | ---                        | ---          | 7,096                      |
| WALTHAM         | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WANAMINGO       | 17,371                | 7,701            | 251,395                    | 20,072                       | 41,345                                 | ---       | ---                        | 623,274      | 961,158                    |
| WANDA           | ---                   | 230              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | 230                        |
| WARBA           | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WARREN          | 118,141               | 933,183          | 133,566                    | ---                          | ---                                    | 24,602    | ---                        | ---          | 1,209,492                  |
| WARROAD         | 134,010               | 38,392           | 332,162                    | 137,479                      | 38,436                                 | 590,594   | ---                        | ---          | 1,271,073                  |
| WASECA          | 25,000                | 157,500          | 206,713                    | 120,225                      | ---                                    | ---       | ---                        | 273,219      | 782,657                    |
| WATERTOWN       | 5,930                 | 109,780          | 848,612                    | 288,977                      | ---                                    | ---       | ---                        | ---          | 1,253,299                  |
| WATERVILLE      | ---                   | 53,504           | 116,912                    | ---                          | 25,314                                 | ---       | ---                        | ---          | 195,730                    |
| WATKINS         | 20,585                | 66,584           | 248,823                    | 9,151                        | 21,700                                 | ---       | 346,243                    | ---          | 713,086                    |
| WATSON          | ---                   | ---              | 7,902                      | 10,353                       | ---                                    | ---       | ---                        | ---          | 18,255                     |
| WAUBUN          | 1,657                 | ---              | 4,000                      | ---                          | ---                                    | ---       | ---                        | ---          | 5,657                      |
| WAVERLY         | 58,614                | 6,138            | 27,923                     | ---                          | ---                                    | ---       | 17,520                     | ---          | 110,195                    |
| WAYZATA         | 3,200,779             | 147,351          | 1,570,448                  | 2,930,318                    | 1,029,054                              | ---       | ---                        | 20,439       | 8,898,389                  |
| WELCOME         | 788                   | ---              | 98,662                     | 18,021                       | 19,500                                 | ---       | 4,796                      | ---          | 141,767                    |
| WELLS           | ---                   | 79,421           | 43,247                     | 34,305                       | 24,775                                 | ---       | ---                        | ---          | 181,748                    |
| WENDELL         | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WEST CONCORD    | ---                   | 67,374           | 15,720                     | 31,953                       | ---                                    | ---       | ---                        | ---          | 115,047                    |
| WEST ST. PAUL   | 158,069               | 184,262          | 1,045,200                  | 1,305,528                    | 3,911                                  | ---       | ---                        | ---          | 2,696,970                  |
| WEST UNION      | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WESTBROOK       | 8,131                 | 49,499           | 145,633                    | 11,541                       | ---                                    | ---       | ---                        | 5,510        | 220,314                    |
| WESTPORT        | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WHALAN          | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WHEATON         | ---                   | 37,029           | 60,451                     | 27,808                       | 106                                    | 1,875     | ---                        | 401          | 127,670                    |
| WHITE BEAR LAKE | 93,431                | 393,393          | 2,612,912                  | 293,136                      | 189,193                                | ---       | 533,647                    | 10,223       | 4,125,935                  |
| WILDER          | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WILLERNIE       | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WILLIAMS        | 856                   | ---              | 302                        | 4,257                        | ---                                    | ---       | ---                        | ---          | 5,415                      |
| WILLMAR         | ---                   | ---              | 2,180,919                  | 26,317                       | ---                                    | 1,763,485 | 41,419                     | 1,417,722    | 5,429,862                  |
| WILLOW RIVER    | ---                   | ---              | ---                        | ---                          | ---                                    | ---       | ---                        | ---          | ---                        |
| WILMONT         | 150,662               | 11,017           | ---                        | 5,661                        | ---                                    | ---       | ---                        | ---          | 167,340                    |

**Table 13**  
**Analysis of Capital Outlay by Function for the Governmental Funds - All Cities**  
**For the Year Ended December 31, 2002**

| Name of City | General<br>Government | Public<br>Safety | Streets<br>and<br>Highways | Culture<br>and<br>Recreation | Housing and<br>Economic<br>Development | Airport    | For<br>Enterprise<br>Funds | All<br>Other | Total<br>Capital<br>Outlay |
|--------------|-----------------------|------------------|----------------------------|------------------------------|----------------------------------------|------------|----------------------------|--------------|----------------------------|
| WILTON       | ---                   | ---              | ---                        | ---                          | ---                                    | ---        | ---                        | ---          | ---                        |
| WINDOM       | 4,126                 | 42,318           | 199,140                    | 11,381                       | 458,737                                | ---        | ---                        | ---          | 715,702                    |
| WINGER       | ---                   | ---              | ---                        | ---                          | ---                                    | ---        | ---                        | ---          | ---                        |
| WINNEBAGO    | 11,060                | 133,622          | 33,698                     | 30,315                       | 2,965                                  | ---        | ---                        | ---          | 211,660                    |
| WINONA       | 38,471                | 114,840          | 4,348,839                  | 281,804                      | 358,524                                | ---        | ---                        | ---          | 5,142,478                  |
| WINSTED      | ---                   | 60,064           | 394,351                    | 4,360                        | 24,625                                 | 8,468      | ---                        | ---          | 491,868                    |
| WINTHROP     | 8,079                 | 100,885          | 146,119                    | 230,182                      | ---                                    | ---        | ---                        | ---          | 485,265                    |
| WINTON       | ---                   | ---              | 1,704                      | 4,319                        | ---                                    | ---        | ---                        | ---          | 6,023                      |
| WOLF LAKE    | 2,322                 | 44,971           | ---                        | 1,442                        | ---                                    | ---        | ---                        | ---          | 48,735                     |
| WOLVERTON    | 120                   | 35,126           | ---                        | ---                          | ---                                    | ---        | ---                        | ---          | 35,246                     |
| WOOD LAKE    | ---                   | 9,826            | 3,434                      | 3,865                        | ---                                    | ---        | ---                        | ---          | 17,125                     |
| WOODBURY     | 159,140               | 1,124,775        | 13,725,915                 | 6,638,465                    | 2,828                                  | ---        | 2,074,434                  | 10,147       | 23,735,704                 |
| WOODLAND     | ---                   | ---              | 2,114                      | ---                          | ---                                    | ---        | ---                        | ---          | 2,114                      |
| WOODSTOCK    | ---                   | 13,270           | ---                        | 1,000                        | ---                                    | ---        | ---                        | 500          | 14,770                     |
| WORTHINGTON  | ---                   | 128,543          | 1,186,629                  | 151,085                      | 5,782                                  | ---        | ---                        | ---          | 1,472,039                  |
| WRENSHALL    | 1,880                 | ---              | ---                        | ---                          | ---                                    | ---        | ---                        | ---          | 1,880                      |
| WRIGHT       | ---                   | ---              | ---                        | ---                          | ---                                    | ---        | 8,098                      | ---          | 8,098                      |
| WYKOFF       | 391                   | 10,424           | 37,879                     | 775                          | 1,150                                  | ---        | ---                        | ---          | 50,619                     |
| WYOMING      | 61,669                | 386,547          | 662,847                    | 20,486                       | 484,751                                | ---        | ---                        | ---          | 1,616,300                  |
| ZEMPLE       | ---                   | ---              | ---                        | ---                          | ---                                    | ---        | ---                        | ---          | ---                        |
| ZIMMERMAN    | 17,412                | 2,132            | 21,065                     | ---                          | 31,550                                 | ---        | ---                        | 138,731      | 210,890                    |
| ZUMBRO FALLS | ---                   | 133,767          | ---                        | ---                          | ---                                    | ---        | ---                        | ---          | 133,767                    |
| ZUMBROTA     | 2,112                 | ---              | 35,465                     | 4,776                        | 87,438                                 | ---        | ---                        | 78,042       | 207,833                    |
| Total        | 51,682,922            | 90,834,605       | 614,184,303                | 162,540,652                  | 166,494,942                            | 20,434,980 | 124,838,633                | 53,187,369   | 1,284,198,406              |

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**ANALYSIS OF  
PUBLIC SERVICE ENTERPRISES**

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| ADA          | 1,668  | 298,377   | 336,215   | (37,838)  | 5,474        | 124,969 | (157,333)  | ---       | ---            | ---          | 30,000                          | 3,294          | ---       | 124,969           | 92,846             |
| ALBANY       | 1,859  | 253,730   | 133,950   | 119,780   | ---          | ---     | 119,780    | ---       | ---            | ---          | 0                               | 2,810          | ---       | ---               | ---                |
| ALBERT LEA   | 18,079 | 1,106,249 | 1,166,879 | (60,630)  | 36,756       | 75,819  | (99,693)   | ---       | ---            | ---          | (125,000)                       | 1,395,334      | ---       | 73,373            | 50,000             |
| ALBERTVILLE  | 4,517  | 335,132   | 83,702    | 251,430   | 60,261       | 34,825  | 276,866    | ---       | ---            | ---          | 0                               | 14,878         | ---       | ---               | ---                |
| ALDEN        | [*]    | 665       | 47,576    | 24,103    | 23,473       | 2,007   | 25,480     | ---       | ---            | ---          | 0                               | 3,983          | ---       | ---               | ---                |
| ALEXANDRIA   | 9,855  | 926,177   | 847,875   | 78,302    | 79,637       | 65,250  | 92,689     | ---       | ---            | ---          | 0                               | 792,397        | ---       | 18,941            | 54,900             |
| ALPHA        | 121    | 9,149     | 28,834    | (19,685)  | ---          | ---     | (19,685)   | ---       | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| ALTURA       | [*]    | 424       | 37,100    | 30,350    | 6,750        | 160     | 6,720      | ---       | ---            | ---          | (21,462)                        | 248            | ---       | ---               | ---                |
| ALVARADO     | [0]    | 365       | 61,859    | 50,779    | 11,080       | 5,844   | 16,924     | ---       | ---            | ---          | 54,792                          | ---            | ---       | ---               | ---                |
| AMBOY        | 570    | 34,168    | 33,674    | 494       | 6,332        | ---     | 6,826      | ---       | ---            | ---          | (1,000)                         | 38,600         | ---       | ---               | ---                |
| ANDOVER      | 28,664 | 1,128,182 | 1,300,873 | (172,691) | 411,352      | 240,557 | (1,896)    | ---       | ---            | ---          | 474,000                         | 5,105,708      | 9,780,00  | ---               | ---                |
| ANNANDALE    | 2,713  | 175,581   | 166,457   | 9,124     | 37,461       | 4,371   | 42,214     | ---       | 7,108          | ---          | 85,666                          | 18,131         | ---       | 4,371             | 60,000             |
| ANOKA        | 18,121 | 1,240,038 | 1,045,074 | 194,964   | 85,201       | 116,966 | 163,199    | ---       | ---            | ---          | (510,000)                       | 1,066,137      | ---       | 114,025           | ---                |
| APPLE VALLEY | [3]    | 47,761    | 7,538,685 | 5,200,915 | 2,337,770    | 393,929 | 254,978    | 2,476,721 | ---            | ---          | 667,985                         | 1,435,132      | ---       | 248,794           | 30,000             |
| APPLETON     | [1]    | 2,586     | 687,102   | 620,103   | 66,999       | 60,654  | 62,168     | 65,485    | 252            | ---          | 5,799                           | 0              | 79,575    | 685,000           | 785,000            |
| ARCO         | [2]    | 96        | 13,619    | 13,103    | 516          | 1,420   | 949        | 987       | ---            | ---          | 0                               | ---            | ---       | 949               | 18,987             |
| ARDEN HILLS  | 9,660  | 976,107   | 951,524   | 24,583    | 56,266       | ---     | 80,849     | ---       | ---            | ---          | 0                               | 59,405         | ---       | ---               | ---                |
| ARGYLE       | [3]    | 657       | 183,968   | 182,283   | 1,685        | 24,265  | 47,915     | (21,965)  | ---            | ---          | (23,308)                        | 5,525          | ---       | 47,915            | 42,073             |
| ARLINGTON    | 2,085  | 231,998   | 174,634   | 57,364    | 16,292       | ---     | 73,656     | ---       | ---            | 250          | 80,000                          | 34,811         | ---       | ---               | 65,000             |
| ASHBY        | [0]    | 477       | 83,337    | 44,003    | 39,334       | 1,376   | 37,260     | 3,450     | ---            | ---          | 54,260                          | ---            | ---       | 37,260            | 17,000             |
| ASKOV        | 372    | 56,059    | 62,773    | (6,714)   | 312          | 15,825  | (22,227)   | ---       | ---            | ---          | 0                               | ---            | ---       | 15,825            | 22,000             |
| ATWATER      | 1,074  | 81,848    | 35,418    | 46,430    | 5,939        | ---     | 52,369     | ---       | ---            | ---          | 23,805                          | 4,465          | ---       | ---               | ---                |
| AUDUBON      | [0]    | 458       | 43,115    | 14,239    | 28,876       | 12,655  | 6,850      | 34,681    | ---            | ---          | 12,500                          | 1,178          | ---       | 6,850             | 12,000             |
| AURORA       | 1,819  | 140,995   | 169,753   | (28,758)  | 4,378        | ---     | (24,380)   | ---       | ---            | ---          | 5,000                           | ---            | ---       | ---               | ---                |
| AUSTIN       | [4]    | 23,670    | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| AVOCA        | 138    | 10,047    | 21,143    | (11,096)  | 146          | ---     | (10,950)   | ---       | ---            | ---          | (10,000)                        | 27,639         | ---       | ---               | ---                |
| AVON         | 1,270  | 106,625   | 76,685    | 29,940    | ---          | ---     | 29,940     | ---       | ---            | ---          | 0                               | 23,468         | ---       | ---               | ---                |
| BABBITT      | [3]    | 1,663     | 358,702   | 275,324   | 83,378       | 12,750  | 23,918     | 72,210    | ---            | ---          | 0                               | 864,353        | ---       | 23,918            | 28,806             |
| BACKUS       | 314    | 24,309    | 42,464    | (18,155)  | 345          | ---     | (17,810)   | ---       | ---            | ---          | 5,000                           | 648            | ---       | ---               | ---                |
| BADGER       | [0]    | 466       | 21,659    | 20,655    | 1,004        | 6,642   | 7,646      | ---       | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BAGLEY       | 1,221  | 146,208   | 206,373   | (60,165)  | 5,131        | 28,744  | (83,778)   | ---       | ---            | ---          | (15,607)                        | 9,711          | ---       | 28,744            | 20,500             |
| BALATON      | 621    | 82,938    | 69,834    | 13,104    | ---          | 20,426  | (7,322)    | ---       | ---            | ---          | 0                               | ---            | ---       | 20,426            | 13,500             |
| BARNESVILLE  | 2,260  | 216,010   | 190,224   | 25,786    | 15,403       | 30,866  | 10,323     | ---       | ---            | ---          | 0                               | 145,896        | 125,560   | 30,866            | 37,740             |
| BARNUM       | 547    | 40,892    | 62,003    | (21,111)  | 9,956        | ---     | (11,155)   | ---       | ---            | ---          | (4,000)                         | ---            | ---       | ---               | ---                |
| BARRETT      | 356    | 41,613    | 41,367    | 246       | 1,869        | ---     | 2,115      | ---       | ---            | ---          | 7,200                           | ---            | ---       | ---               | ---                |
| BARRY        | [0][3] | 21        | 1,207     | 2,611     | (1,404)      | 1,365   | (39)       | ---       | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BATTLE LAKE  | [0]    | 768       | 99,085    | 47,769    | 51,316       | 5,812   | 7,475      | 49,653    | ---            | ---          | 9,000                           | ---            | ---       | 7,475             | 5,000              |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| BAUDETTE         | 1,072  | 169,731    | 136,139    | 33,592      | ---          | ---     | 33,592      | ---     | ---            | ---          | 0                               | 10,250         | ---       | ---               | ---                |
| BAXTER           | 6,124  | 509,741    | 526,878    | (17,137)    | 485,282      | 117,148 | 350,997     | 206,565 | ---            | ---          | 55,128                          | 656,918        | ---       | 117,148           | 180,000            |
| BAYPORT          | 3,146  | 207,924    | 179,963    | 27,961      | 45,856       | ---     | 73,817      | ---     | ---            | ---          | 0                               | 1,148          | ---       | ---               | ---                |
| BEARDSLEY        | 254    | 17,731     | 21,799     | (4,068)     | ---          | ---     | (4,068)     | ---     | ---            | ---          | (10,000)                        | 11,476         | ---       | ---               | ---                |
| BEAVER BAY       | 184    | 39,669     | 42,093     | (2,424)     | ---          | ---     | (2,424)     | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BEAVER CREEK [0] | 248    | 21,026     | 13,375     | 7,651       | 1,251        | ---     | 8,902       | ---     | ---            | ---          | 1,000                           | 12,820         | ---       | ---               | ---                |
| BECKER           | 3,220  | 221,257    | 183,941    | 37,316      | 11,761       | ---     | 49,077      | ---     | ---            | ---          | 30,000                          | 34,766         | ---       | ---               | ---                |
| BEJOU [0]        | 93     | 4,630      | 7,597      | (2,967)     | ---          | ---     | (2,967)     | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BELGRADE         | 730    | 54,130     | 69,225     | (15,095)    | 6,700        | 914     | (9,309)     | ---     | ---            | ---          | (9,000)                         | ---            | ---       | 914               | 2,500              |
| BELLE PLAINE     | 4,550  | 745,895    | 380,226    | 365,669     | 35,423       | 11,735  | 389,357     | ---     | ---            | ---          | (248,642)                       | 78,002         | ---       | 11,624            | 360,000            |
| BELLECHESTER [0] | 171    | 18,881     | 10,296     | 8,585       | 1,110        | 6,195   | 3,500       | ---     | ---            | ---          | 0                               | 9,786          | ---       | 6,195             | 3,000              |
| BELLINGHAM [0]   | 197    | 24,500     | 42,209     | (17,709)    | 578          | ---     | (17,131)    | ---     | ---            | ---          | (17,131)                        | ---            | ---       | ---               | ---                |
| BELTRAMI [0][2]  | 96     | 10,081     | 11,163     | (1,082)     | 6,981        | ---     | 5,899       | 6,905   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BELVIEW          | 396    | 19,300     | 26,185     | (6,885)     | 1,150        | ---     | (5,735)     | ---     | ---            | ---          | 0                               | 43,558         | ---       | ---               | ---                |
| BEMIDJI          | 12,408 | 855,593    | 926,409    | (70,816)    | 176,231      | 126,306 | (20,891)    | ---     | ---            | ---          | 1,120,022                       | 2,318,236      | 2,025,00  | 126,306           | 75,000             |
| BENSON           | 3,391  | 273,617    | 260,628    | 12,989      | 34,923       | 35,066  | 12,846      | ---     | ---            | ---          | 20,068                          | 161,762        | ---       | 35,066            | 60,605             |
| BERTHA           | 465    | 31,956     | 19,870     | 12,086      | 1,136        | ---     | 13,222      | ---     | ---            | ---          | 0                               | 20,472         | ---       | ---               | ---                |
| BIG FALLS [0]    | 263    | 16,624     | 10,793     | 5,831       | 1,442        | ---     | 7,273       | ---     | ---            | ---          | 2,968                           | ---            | ---       | ---               | ---                |
| BIG LAKE         | 7,273  | 430,414    | 450,506    | (20,092)    | 366,995      | 3,409   | 343,494     | ---     | ---            | ---          | 0                               | 75,538         | ---       | 2,972             | 45,000             |
| BIGELOW          | 224    | 16,825     | 32,673     | (15,848)    | 26,033       | ---     | 10,185      | 10,623  | ---            | ---          | (144,000)                       | ---            | ---       | ---               | ---                |
| BIGFORK [0]      | 469    | 36,582     | 48,765     | (12,183)    | 3,751        | ---     | (8,432)     | 515     | ---            | 2,233        | 0                               | ---            | ---       | ---               | ---                |
| BINGHAM LAKE [0] | 161    | 30,191     | 18,407     | 11,784      | ---          | ---     | 11,784      | ---     | ---            | ---          | 11,684                          | ---            | ---       | ---               | ---                |
| BIRCHWOOD [0]    | 971    | 53,937     | 78,224     | (24,287)    | 17,612       | ---     | (6,675)     | ---     | ---            | ---          | (134)                           | ---            | ---       | ---               | ---                |
| BIRD ISLAND      | 1,193  | 123,981    | 146,871    | (22,890)    | 2,759        | 1,260   | (21,391)    | ---     | ---            | ---          | 0                               | 20,434         | ---       | 1,260             | 45,000             |
| BISCAY [0]       | 114    | 5,562      | 8,005      | (2,443)     | ---          | ---     | (2,443)     | ---     | ---            | ---          | (2,442)                         | ---            | ---       | ---               | ---                |
| BIWABIK          | 928    | 172,219    | 154,169    | 18,050      | 10,002       | ---     | 28,052      | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BLACKDUCK        | 727    | 76,384     | 69,759     | 6,625       | 4,487        | 10,670  | 442         | ---     | 65,330         | ---          | (13,708)                        | 177            | 1,065,00  | 10,670            | ---                |
| BLAINE           | 48,000 | 2,517,832  | 2,232,950  | 284,882     | 192,477      | 25,892  | 451,467     | ---     | ---            | ---          | 0                               | 568,751        | ---       | 6,409             | 120,000            |
| BLOMKEST [0][3]  | 185    | 13,813     | 9,756      | 4,057       | 96           | ---     | 4,153       | ---     | ---            | ---          | (1,000)                         | ---            | ---       | ---               | ---                |
| BLOOMING PRAIRIE | 1,946  | 113,864    | 136,898    | (23,034)    | 4,844        | 9,401   | (27,591)    | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BLOOMINGTON [3]  | 85,400 | 14,109,852 | 16,149,851 | (2,039,999) | 613,108      | ---     | (1,426,891) | ---     | ---            | ---          | 0                               | 6,548,656      | ---       | ---               | 16,116             |
| BLUE EARTH       | 3,573  | 366,968    | 342,891    | 24,077      | 18,840       | 34,836  | 8,081       | ---     | ---            | ---          | 0                               | ---            | ---       | 30,923            | ---                |
| BOCK [0]         | 103    | 11,838     | 2,492      | 9,346       | 31           | ---     | 9,377       | ---     | ---            | ---          | 5,319                           | 3,000          | ---       | ---               | ---                |
| BORUP [0][1]     | 90     | 11,464     | 13,931     | (2,467)     | 715          | ---     | (1,752)     | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BOVEY [1]        | 668    | 180,972    | 142,838    | 38,134      | 9,152        | ---     | 47,286      | ---     | ---            | ---          | 4,633                           | 59,391         | ---       | ---               | ---                |
| BOWLUS [0]       | 256    | 18,611     | 24,286     | (5,675)     | 697          | ---     | (4,978)     | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BOYD [3]         | 198    | 39,205     | 66,368     | (27,163)    | 3,430        | 14,233  | (37,966)    | ---     | 116,437        | 334,882      | 0                               | 439,984        | 135,000   | 14,233            | 135,000            |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| BRAHAM          |        | 1,301  | 141,474   | 85,798    | 55,676    | 1,512        | 3,536   | 53,652     | ---    | ---            | ---          | 0                               | 17,240         | ---       | 3,536             | 15,000             |
| BRAINERD        | [29]   | 13,646 | 1,117,510 | 1,143,613 | (26,103)  | 17,634       | ---     | (8,469)    | ---    | ---            | ---          | 0                               | 651,412        | ---       | ---               | ---                |
| BRANDON         | [0]    | 443    | 22,187    | 21,871    | 316       | ---          | ---     | 316        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BRECKENRIDGE    |        | 3,539  | 544,308   | 545,581   | (1,273)   | 19,439       | 4,650   | 13,516     | ---    | ---            | ---          | 0                               | 37,911         | ---       | 4,650             | 14,000             |
| BREWSTER        |        | 490    | 58,354    | 124,438   | (66,084)  | 72,157       | 2,949   | 3,124      | ---    | ---            | ---          | 2,200                           | 62,284         | ---       | 2,949             | 15,175             |
| BRICELYN        |        | 369    | 20,386    | 21,396    | (1,010)   | ---          | ---     | (1,010)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BROOK PARK      | [0]    | 159    | 11,654    | 15,059    | (3,405)   | ---          | 2,255   | (5,660)    | ---    | ---            | ---          | 0                               | ---            | ---       | 2,255             | 1,000              |
| BROOKLYN CENTER |        | 29,185 | 1,364,076 | 1,572,235 | (208,159) | 68,864       | ---     | (139,295)  | ---    | ---            | ---          | 0                               | 650,253        | ---       | ---               | 56,302             |
| BROOKLYN PARK   |        | 68,600 | 4,609,310 | 4,231,939 | 377,371   | 1,542,823    | 400,047 | 1,520,147  | ---    | ---            | ---          | 267,941                         | 898,316        | ---       | 346,909           | 275,000            |
| BROOTEN         |        | 645    | 75,408    | 45,855    | 29,553    | 7,507        | 7,342   | 29,718     | ---    | ---            | ---          | 0                               | 21,342         | ---       | 7,342             | 15,000             |
| BROWERVILLE     |        | 729    | 148,943   | 121,213   | 27,730    | 2,123        | 3,958   | 25,895     | ---    | ---            | ---          | 0                               | ---            | ---       | 3,958             | 10,000             |
| BROWNS VALLEY   | [0]    | 656    | 44,113    | 26,663    | 17,450    | 502          | ---     | 17,952     | ---    | ---            | ---          | 13,300                          | ---            | ---       | ---               | ---                |
| BROWNSDALE      | [*]    | 717    | 16,956    | 30,625    | (13,669)  | ---          | ---     | (13,669)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| BROWNTON        |        | 817    | 55,305    | 52,207    | 3,098     | 9,062        | 5,278   | 6,882      | ---    | ---            | ---          | 18,000                          | 17,500         | ---       | 5,278             | 8,000              |
| BUCKMAN         | [0]    | 217    | 11,800    | 24,744    | (12,944)  | 4,494        | 11      | (8,461)    | ---    | ---            | ---          | (6,088)                         | 2,576          | ---       | ---               | ---                |
| BUFFALO         |        | 11,422 | 1,502,743 | 1,030,945 | 471,798   | 374,612      | 433,516 | 412,894    | ---    | ---            | ---          | 75,000                          | 185,366        | 1,792,29  | 326,897           | 306,663            |
| BUFFALO LAKE    |        | 768    | 90,315    | 104,859   | (14,544)  | ---          | 18,020  | (32,564)   | ---    | ---            | ---          | (5,875)                         | 10,009         | ---       | 18,020            | 33,000             |
| BUHL            |        | 1,003  | 44,151    | 42,941    | 1,210     | 1,933        | 3,465   | (322)      | ---    | ---            | ---          | 0                               | 335,575        | 105,000   | 3,465             | ---                |
| BURNSVILLE      |        | 60,900 | 4,825,189 | 3,488,497 | 1,336,692 | 611,271      | 584     | 1,947,379  | ---    | 29,500         | ---          | 958,269                         | 1,552,413      | ---       | ---               | ---                |
| BUTTERFIELD     |        | 551    | 42,041    | 78,553    | (36,512)  | ---          | 11,932  | (48,444)   | ---    | 626,949        | 716,972      | (37,333)                        | 1,006,353      | ---       | 11,932            | 325,000            |
| BYRON           |        | 4,024  | 190,640   | 278,290   | (87,650)  | 96,245       | 13,279  | (4,684)    | ---    | ---            | ---          | 0                               | 79,532         | ---       | 13,279            | 28,198             |
| CALEDONIA       |        | 2,962  | 258,103   | 197,155   | 60,948    | 16,121       | 50,910  | 26,159     | ---    | ---            | ---          | 40,000                          | 405            | ---       | 50,910            | 90,000             |
| CALLAWAY        | [0]    | 204    | 14,940    | 10,480    | 4,460     | ---          | ---     | 4,460      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CALUMET         | [0]    | 375    | 18,825    | 20,480    | (1,655)   | 5,971        | ---     | 4,316      | 1,434  | ---            | 4,537        | 0                               | ---            | ---       | ---               | ---                |
| CAMBRIDGE       |        | 5,846  | 830,308   | 530,709   | 299,599   | 48,937       | 84,748  | 263,788    | ---    | ---            | ---          | 0                               | 1,148,779      | ---       | 84,594            | 62,001             |
| CAMPBELL        | [0]    | 229    | 12,651    | 8,864     | 3,787     | 212          | ---     | 3,999      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CANBY           |        | 1,878  | 281,937   | 207,818   | 74,119    | 6,808        | 32,757  | 48,170     | ---    | ---            | ---          | 0                               | 4,564          | ---       | 32,757            | 930,000            |
| CANNON FALLS    |        | 3,874  | 451,948   | 276,595   | 175,353   | 5,458        | ---     | 180,811    | ---    | ---            | ---          | 0                               | 86,107         | ---       | ---               | ---                |
| CANTON          | [*]    | 337    | 30,062    | 14,218    | 15,844    | ---          | ---     | 15,844     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CARLOS          | [3][0] | 349    | 101,940   | 58,459    | 43,481    | 444          | 14,090  | 29,835     | ---    | ---            | ---          | 34,000                          | ---            | ---       | 14,090            | ---                |
| CARLTON         | [3]    | 828    | 214,900   | 262,755   | (47,855)  | 56,751       | ---     | 8,896      | ---    | ---            | ---          | 5,500                           | 18,519         | ---       | ---               | ---                |
| CARVER          |        | 1,600  | 229,656   | 205,314   | 24,342    | 283,702      | 36,772  | 271,272    | ---    | ---            | ---          | (267,697)                       | 408,844        | ---       | 36,772            | 30,000             |
| CASS LAKE       |        | 850    | 86,831    | 44,758    | 42,073    | ---          | ---     | 42,073     | ---    | ---            | ---          | 0                               | 15,179         | ---       | ---               | ---                |
| CENTER CITY     | [0]    | 597    | 30,307    | 32,107    | (1,800)   | 2,057        | ---     | 257        | ---    | ---            | ---          | 6,356                           | ---            | ---       | ---               | ---                |
| CENTERVILLE     |        | 3,430  | 158,122   | 117,477   | 40,645    | 200,044      | 11,070  | 229,619    | ---    | ---            | ---          | 378,503                         | ---            | ---       | 11,070            | 27,677             |
| CEYLON          |        | 396    | 25,234    | 47,322    | (22,088)  | 51,209       | 8,873   | 20,248     | 43,793 | ---            | ---          | 0                               | ---            | ---       | 8,873             | 20,000             |
| CHAMPLIN        |        | 22,620 | 2,048,374 | 1,450,998 | 597,376   | 532,516      | 194,962 | 934,930    | ---    | ---            | ---          | 62,413                          | 98,683         | ---       | 194,962           | 425,000            |



**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| CHANDLER         | 264    | 38,753    | 32,632    | 6,121     | 1,279        | ---     | 7,400      | ---    | ---            | ---          | 8,453                           | 1,555          | ---       | ---               | ---                |
| CHANHASSEN [3]   | 21,345 | 3,950,499 | 3,694,662 | 255,837   | 786,233      | 156,421 | 885,649    | ---    | ---            | ---          | 0                               | 1,246,891      | ---       | 152,528           | 420,250            |
| CHASKA           | 18,961 | 797,805   | 846,549   | (48,744)  | 5,970        | 11,927  | (54,701)   | ---    | ---            | ---          | (64,404)                        | 587,575        | ---       | 11,927            | 85,000             |
| CHATFIELD        | 2,426  | 209,123   | 113,061   | 96,062    | 12,810       | ---     | 108,872    | ---    | ---            | ---          | 47,986                          | ---            | ---       | ---               | ---                |
| CHISAGO CITY     | 2,856  | 234,425   | 186,214   | 48,211    | 14,826       | 5,193   | 57,844     | 3,080  | ---            | ---          | 32,940                          | ---            | ---       | 5,193             | 20,504             |
| CHISHOLM         | 4,872  | 388,751   | 413,528   | (24,777)  | 7,309        | ---     | (17,468)   | ---    | ---            | ---          | 0                               | 11,571         | ---       | ---               | ---                |
| CHOKIO [0]       | 433    | 34,789    | 26,385    | 8,404     | ---          | ---     | 8,404      | ---    | ---            | ---          | 8,404                           | ---            | ---       | ---               | ---                |
| CIRCLE PINES     | 4,670  | 307,369   | 274,939   | 32,430    | 35,556       | ---     | 67,986     | ---    | ---            | ---          | 0                               | 81,206         | ---       | ---               | ---                |
| CLARA CITY       | 1,380  | 198,237   | 75,206    | 123,031   | 30,665       | 9,073   | 144,623    | 21,520 | ---            | 3,480        | 0                               | 2,145,949      | ---       | 9,073             | 68,700             |
| CLAREMONT [0][3] | 614    | 112,277   | 81,307    | 30,970    | 5,091        | ---     | 36,061     | ---    | ---            | ---          | 88,250                          | 25,174         | ---       | ---               | ---                |
| CLARISSA         | 630    | 59,156    | 36,618    | 22,538    | ---          | ---     | 22,538     | ---    | ---            | ---          | 3,360                           | 42,271         | ---       | ---               | ---                |
| CLARKFIELD       | 919    | 95,883    | 106,270   | (10,387)  | 54,471       | 39,992  | 4,092      | 43,095 | ---            | 11,376       | 0                               | 12,975         | ---       | 39,992            | 38,250             |
| CLARKS GROVE [*] | 725    | 63,441    | 15,756    | 47,685    | 3,920        | ---     | 51,605     | ---    | ---            | ---          | 90,000                          | ---            | ---       | ---               | ---                |
| CLEAR LAKE       | 306    | 50,070    | 60,992    | (10,922)  | 7,852        | ---     | (3,070)    | ---    | ---            | ---          | 0                               | 10,476         | ---       | ---               | ---                |
| CLEARBROOK [3]   | 559    | 102,305   | 75,509    | 26,796    | 1,155        | 14,500  | 13,451     | ---    | ---            | ---          | 0                               | ---            | ---       | 14,500            | 10,000             |
| CLEARWATER       | 883    | 100,159   | 54,535    | 45,624    | 560          | 4,715   | 41,469     | ---    | ---            | ---          | 0                               | 134,648        | 156,412   | 4,715             | 800                |
| CLEMENTS [3]     | 191    | 16,616    | 38,829    | (22,213)  | 6,094        | ---     | (16,119)   | ---    | ---            | ---          | (20,000)                        | ---            | ---       | ---               | ---                |
| CLEVELAND        | 683    | 51,865    | 63,280    | (11,415)  | 41,842       | 18,017  | 12,410     | 27,990 | ---            | 13,209       | 0                               | 640            | ---       | 18,017            | 25,000             |
| CLIMAX           | 242    | 27,632    | 19,869    | 7,763     | 1,255        | ---     | 9,018      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CLINTON [0]      | 443    | 30,979    | 30,242    | 737       | ---          | ---     | 737        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CLOQUET          | 11,378 | 2,237,303 | 2,098,190 | 139,113   | 129,734      | ---     | 268,847    | 2,001  | ---            | ---          | 70,315                          | 239,578        | ---       | ---               | ---                |
| COHASSET         | 2,482  | 90,534    | 118,159   | (27,625)  | 843          | 71,096  | (97,878)   | ---    | ---            | ---          | (122,404)                       | 182,207        | ---       | 71,096            | 50,700             |
| COKATO           | 2,745  | 276,827   | 271,458   | 5,369     | 174,245      | 23,744  | 155,870    | ---    | ---            | ---          | (3,428)                         | 390,387        | 415,000   | 23,744            | 3,000              |
| COLD SPRING      | 3,354  | 264,942   | 191,926   | 73,016    | 24,815       | 23,019  | 74,812     | ---    | ---            | ---          | 14,500                          | ---            | ---       | 17,893            | 88,596             |
| COLERAINE [0][3] | 1,098  | 207,844   | 129,313   | 78,531    | 35,052       | 30,193  | 83,390     | ---    | 159,691        | ---          | 0                               | 159,691        | ---       | 30,193            | 20,000             |
| COLOGNE          | 1,103  | 49,128    | 53,311    | (4,183)   | ---          | ---     | (4,183)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| COLUMBIA HEIGHTS | 18,698 | 1,391,612 | 1,551,828 | (160,216) | 39,257       | 35,152  | (156,111)  | ---    | ---            | ---          | 119,366                         | 209,717        | ---       | 35,152            | 91,426             |
| COMFREY          | 371    | 37,097    | 35,427    | 1,670     | 13,632       | 15,470  | (168)      | 12,326 | ---            | 692          | 0                               | ---            | ---       | 15,470            | 7,000              |
| COMSTOCK [0]     | 126    | 11,161    | 5,884     | 5,277     | ---          | ---     | 5,277      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CONGER [0]       | 154    | 9,293     | 8,853     | 440       | 132          | ---     | 572        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| COOK             | 617    | 69,986    | 99,561    | (29,575)  | ---          | ---     | (29,575)   | ---    | ---            | ---          | 0                               | 9,080          | ---       | ---               | ---                |
| COON RAPIDS      | 62,177 | 3,332,366 | 2,804,231 | 528,135   | 629,745      | 529,202 | 628,678    | ---    | ---            | ---          | 0                               | 4,033,185      | 2,893,87  | 492,628           | 670,000            |
| CORRELL [0]      | 45     | 3,985     | 3,511     | 474       | ---          | ---     | 474        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| COSMOS           | 581    | 52,480    | 52,530    | (50)      | 5,488        | ---     | 5,438      | ---    | ---            | ---          | 0                               | 44,383         | ---       | ---               | ---                |
| COTTAGE GROVE    | 30,984 | 1,512,770 | 1,395,833 | 116,937   | 234,134      | 151,840 | 199,231    | ---    | ---            | ---          | (28,636)                        | 143,458        | ---       | 150,779           | 271,550            |
| COTTONWOOD       | 1,149  | 91,276    | 108,700   | (17,424)  | ---          | ---     | (17,424)   | 3,253  | ---            | ---          | (10,000)                        | 3,435          | ---       | ---               | ---                |
| COURTLAND        | 553    | 42,183    | 161,341   | (119,158) | 1,151        | ---     | (118,007)  | ---    | ---            | ---          | 0                               | 22,198         | ---       | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| CROMWELL      | [0]    | 190       | 13,279    | 29,820    | (16,541)     | ---       | (16,541)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CROOKSTON     |        | 8,128     | 1,191,227 | 804,999   | 386,228      | 107,794   | 345,965    | ---    | ---            | ---          | 0                               | 130,576        | ---       | 148,057           | 55,000             |
| CROSBY        | [*]    | 2,312     | 267,024   | 151,525   | 115,499      | ---       | 115,499    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CRYSTAL       |        | 22,840    | 1,819,847 | 1,962,203 | (142,356)    | 102,740   | (39,616)   | ---    | ---            | ---          | 0                               | 85,293         | ---       | ---               | ---                |
| CURRIE        |        | 215       | 27,675    | 33,698    | (6,023)      | 1,468     | (4,555)    | ---    | ---            | ---          | (3,098)                         | 1,666          | ---       | ---               | ---                |
| CUYUNA        | [0]    | 250       | 11,447    | 22,308    | (10,861)     | ---       | (10,861)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| CYRUS         | [0]    | 289       | 14,742    | 10,008    | 4,734        | 1,078     | 5,812      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DALTON        | [*]    | 260       | 17,881    | 8,642     | 9,239        | 500       | 9,739      | 432    | ---            | ---          | 0                               | 6,324          | ---       | ---               | ---                |
| DANUBE        |        | 519       | 35,743    | 51,518    | (15,775)     | 107       | (15,668)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DARFUR        |        | 131       | 6,817     | 11,264    | (4,447)      | 1,218     | (3,229)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DARWIN        | [4]    | 283       | ---       | ---       | ---          | ---       | ---        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DASSEL        | [22]   | 1,261     | 218,408   | 193,147   | 25,261       | 8,264     | (2,553)    | 52     | ---            | ---          | 0                               | 7,264          | ---       | 36,078            | 98,000             |
| DAWSON        | [3]    | 1,512     | 345,665   | 328,960   | 16,705       | 4,998     | (13,564)   | ---    | ---            | ---          | 0                               | 985,084        | 502,000   | 35,267            | 26,463             |
| DAYTON        |        | 4,877     | 10,774    | 35,777    | (25,003)     | 1,323     | (23,680)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DE GRAFF      | [2][0] | 141       | 23,282    | 26,893    | (3,611)      | ---       | (3,611)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DEEPHAVEN     |        | 3,881     | 32,552    | 48,842    | (16,290)     | 4,101     | (12,189)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DEER CREEK    | [0][3] | 335       | 50,469    | 26,849    | 23,620       | 4,962     | 27,059     | ---    | ---            | 6,577        | 0                               | 6,526          | ---       | 1,523             | ---                |
| DEER RIVER    |        | 930       | 73,460    | 113,604   | (40,144)     | 186       | (49,634)   | ---    | ---            | ---          | 0                               | 138,204        | ---       | 9,676             | ---                |
| DEERWOOD      | [*]    | 591       | 70,204    | 82,712    | (12,508)     | ---       | (12,508)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DELANO        |        | 3,978     | 313,318   | 272,436   | 40,882       | 250,455   | 197,408    | ---    | ---            | ---          | 23,000                          | 575,142        | ---       | 68,222            | ---                |
| DELAVAN       |        | 213       | 21,661    | 16,777    | 4,884        | ---       | 4,884      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DENNISON      |        | 171       | 20,126    | 20,701    | (575)        | 5,489     | 914        | ---    | ---            | ---          | 0                               | ---            | ---       | 4,000             | 6,000              |
| DETROIT LAKES |        | 7,557     | 640,542   | 661,230   | (20,688)     | 25,111    | (11,616)   | ---    | ---            | ---          | 0                               | 170,510        | ---       | 16,039            | 15,000             |
| DEXTER        | [0]    | 339       | 38,788    | 21,107    | 17,681       | 6,895     | 15,601     | 4,506  | ---            | 1,161        | (55,757)                        | 145,962        | ---       | 8,975             | ---                |
| DILWORTH      |        | 3,094     | 195,873   | 230,075   | (34,202)     | 88,162    | 46,940     | 41,867 | ---            | 8,280        | 3,000                           | 9,285          | ---       | 7,020             | 65,000             |
| DODGE CENTER  |        | 2,310     | 136,564   | 168,842   | (32,278)     | 1,043     | (31,235)   | ---    | ---            | ---          | (66,783)                        | 97,184         | ---       | ---               | ---                |
| DONNELLY      | [0]    | 249       | 33,048    | 30,757    | 2,291        | 18        | 2,309      | ---    | ---            | ---          | (14,732)                        | ---            | ---       | ---               | ---                |
| DOVER         | [3]    | 485       | 91,560    | 66,402    | 25,158       | 21,475    | 44,243     | 17,766 | ---            | 3,709        | 0                               | 26,390         | 44,250    | 2,390             | 19,000             |
| DOVRAY        | [0]    | 64        | 5,227     | 4,865     | 362          | 14        | 376        | ---    | ---            | ---          | 1,000                           | ---            | ---       | ---               | ---                |
| DULUTH        |        | 86,044    | 9,566,000 | 9,481,980 | 84,020       | 260,014   | 49,455     | ---    | ---            | 32,099       | 338,348                         | 1,973,482      | 3,075,00  | 273,793           | 650,000            |
| DUMONT        | [*]    | 119       | 7,403     | 13,354    | (5,951)      | ---       | (5,951)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| DUNDAS        |        | 634       | 76,308    | 76,953    | (645)        | 20,612    | 14,256     | ---    | ---            | ---          | 0                               | 572            | ---       | 5,711             | 15,000             |
| DUNDEE        |        | 100       | 19,956    | 19,836    | 120          | 356       | (8,659)    | ---    | ---            | ---          | 104                             | ---            | ---       | 9,135             | ---                |
| DUNNELL       |        | 192       | 33,494    | 35,623    | (2,129)      | ---       | (2,129)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| EAGAN         |        | 64,700    | 3,576,716 | 3,045,651 | 531,065      | 2,342,349 | 2,552,788  | ---    | ---            | 2,763        | 64,497                          | 44,840         | ---       | 320,626           | 580,000            |
| EAGLE BEND    |        | 618       | 52,206    | 37,579    | 14,627       | 5,370     | 19,997     | ---    | ---            | ---          | 0                               | 14,801         | ---       | ---               | ---                |
| EAGLE LAKE    |        | 1,866     | 77,642    | 78,918    | (1,276)      | 3,028     | 1,752      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                  |         | 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 |         |
| Name of City     | Pop.    |           |           |             |              |         |             |           |                |              |                                 |                |           |                   |                    |         |
| EAST GRAND FORKS | 7,569   | 1,666,706 | 1,898,977 | (232,271)   | 74,281       | 83,497  | (241,487)   | ---       | ---            | 46,984       | 0                               | 273,192        | ---       | 83,497            | 85,000             |         |
| EASTON           | 212     | 18,447    | 21,411    | (2,964)     | ---          | ---     | (2,964)     | ---       | ---            | ---          | 0                               | 4,000          | ---       | ---               | ---                |         |
| ECHO             | [*]     | 267       | 28,929    | 49,272      | (20,343)     | 22      | 85          | (20,406)  | ---            | ---          | (10,000)                        | ---            | ---       | 85                | ---                |         |
| EDEN PRAIRIE     | 57,000  | 3,477,312 | 4,669,971 | (1,192,659) | 19,530       | 26,983  | (1,200,112) | ---       | ---            | ---          | 50,000                          | 170,270        | ---       | ---               | ---                |         |
| EDEN VALLEY      | 864     | 232,478   | 117,231   | 115,247     | 61,685       | 66,389  | 110,543     | ---       | ---            | ---          | 0                               | 25,879         | 123,227   | 66,389            | 121,460            |         |
| EDGERTON         | 1,028   | 116,172   | 80,389    | 35,783      | 1,306        | 8,062   | 29,027      | ---       | ---            | ---          | 13,730                          | 400,568        | ---       | 8,062             | 10,000             |         |
| EDINA            | [3][27] | 47,570    | 8,561,287 | 7,396,814   | 1,164,473    | 220,296 | 247,370     | 1,137,399 | ---            | ---          | ---                             | 290,000        | 1,965,178 | ---               | 105,205            | 325,000 |
| EITZEN           | [0]     | 233       | 11,263    | 10,805      | 458          | 823     | ---         | 1,281     | ---            | ---          | 0                               | 2,733          | ---       | ---               | ---                |         |
| ELBA             | [0]     | 209       | 1,687     | 2,638       | (951)        | 4,668   | 3,586       | 131       | ---            | ---          | 0                               | 2,090          | ---       | ---               | ---                |         |
| ELBOW LAKE       | [0]     | 1,271     | 153,424   | 34,519      | 118,905      | ---     | ---         | 118,905   | ---            | ---          | ---                             | 110,500        | 14,476    | ---               | ---                |         |
| ELGIN            | 863     | 90,055    | 153,293   | (63,238)    | 3,720        | 45,268  | (104,786)   | ---       | ---            | ---          | 0                               | ---            | ---       | 45,268            | 20,000             |         |
| ELIZABETH        | [0]     | 172       | 13,824    | 10,307      | 3,517        | 793     | ---         | 4,310     | ---            | ---          | ---                             | 29,909         | ---       | ---               | ---                |         |
| ELK RIVER        | 18,082  | 1,273,857 | 853,598   | 420,259     | 162,323      | 272,742 | 309,840     | ---       | ---            | ---          | 23,893                          | 3,413,406      | ---       | 263,391           | 210,000            |         |
| ELKO             | 630     | 157,475   | 92,713    | 64,762      | 161          | 46,718  | 18,205      | ---       | ---            | ---          | 0                               | 81,223         | 245,000   | 46,135            | 65,000             |         |
| ELKTON           | [0][3]  | 152       | 15,133    | 15,859      | (726)        | 4,311   | ---         | 3,585     | ---            | ---          | (13,000)                        | 2,931          | ---       | ---               | ---                |         |
| ELLENDALE        | [*]     | 598       | 45,091    | 20,075      | 25,016       | ---     | ---         | 25,016    | ---            | ---          | 0                               | 15,134         | ---       | ---               | ---                |         |
| ELLSWORTH        | [*][1]  | 527       | 175,654   | 191,423     | (15,769)     | 4,787   | 4,665       | (15,647)  | ---            | ---          | ---                             | 9,514          | ---       | ---               | 15,000             |         |
| ELMORE           | [1]     | 713       | 102,774   | 126,943     | (24,169)     | 5,286   | 5,300       | (24,183)  | 4,259          | ---          | ---                             | 0              | 10,199    | ---               | 5,300              | 15,000  |
| ELY              | 3,656   | 288,582   | 364,460   | (75,878)    | 6,504        | 49,535  | (118,909)   | ---       | 260,760        | 55,851       | 0                               | 355,046        | ---       | 49,535            | 44,000             |         |
| ELYSIAN          | 499     | 103,667   | 106,608   | (2,941)     | 11,091       | 37,582  | (29,432)    | ---       | ---            | ---          | 0                               | 9,752          | ---       | 37,582            | 25,695             |         |
| EMMONS           | [0]     | 432       | 16,904    | 12,780      | 4,124        | 34      | ---         | 4,158     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |         |
| ERSKINE          | [3]     | 433       | 142,949   | 123,751     | 19,198       | 2,769   | 37,400      | (15,433)  | ---            | ---          | 0                               | 4,687          | ---       | 37,400            | 41,500             |         |
| EVANSVILLE       | [0]     | 564       | 55,268    | 95,213      | (39,945)     | 1,749   | ---         | (38,196)  | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |         |
| EVELETH          | 3,800   | 426,639   | 438,893   | (12,254)    | 17,620       | ---     | 5,366       | ---       | ---            | ---          | 0                               | 168,833        | ---       | ---               | ---                |         |
| EXCELSIOR        | 2,398   | 271,928   | 251,665   | 20,263      | 312,671      | 25,065  | 307,869     | ---       | ---            | ---          | 42,479                          | 17,458         | 411,127   | 25,065            | ---                |         |
| EYOTA            | [3]     | 1,695     | 307,477   | 318,069     | (10,592)     | 8,350   | 27,841      | (30,083)  | ---            | ---          | 0                               | 91,112         | 133,442   | 27,841            | 180,700            |         |
| FAIRFAX          | 1,311   | 241,739   | 121,100   | 120,639     | 6,857        | 24,357  | 103,139     | ---       | ---            | ---          | 9,316                           | 44,250         | ---       | 24,357            | 56,000             |         |
| FAIRMONT         | 10,816  | 1,248,356 | 1,050,743 | 197,613     | 26,637       | 258     | 223,992     | ---       | ---            | ---          | 126,676                         | 479,680        | ---       | ---               | ---                |         |
| FARIBAULT        | 21,476  | 1,784,952 | 908,603   | 876,349     | 320,240      | 64,241  | 1,132,348   | ---       | ---            | ---          | 363,639                         | 1,307,164      | ---       | 64,241            | 245,000            |         |
| FARMINGTON       | 14,255  | 1,538,562 | 738,883   | 799,679     | 386,383      | 79,739  | 1,106,323   | ---       | ---            | ---          | 473,045                         | 854,220        | ---       | 79,620            | 140,000            |         |
| FELTON           | [0]     | 217       | 6,276     | 8,006       | (1,730)      | ---     | ---         | (1,730)   | ---            | ---          | ---                             | (1,730)        | ---       | ---               | ---                |         |
| FERGUS FALLS     | 13,703  | 1,100,576 | 1,141,112 | (40,536)    | 250,385      | 1,651   | 208,198     | ---       | ---            | ---          | 114,262                         | 32,964         | ---       | ---               | ---                |         |
| FERTILE          | [3]     | 898       | 110,493   | 84,668      | 25,825       | 8,231   | 4,876       | 29,180    | ---            | ---          | 0                               | 37,192         | ---       | 4,876             | 15,150             |         |
| FINLAYSON        | [3]     | 323       | 53,201    | 94,661      | (41,460)     | 19,140  | 31,980      | (54,300)  | ---            | ---          | 17,524                          | (26,078)       | ---       | 31,980            | 19,000             |         |
| FISHER           | 421     | 63,489    | 35,251    | 28,238      | ---          | ---     | 28,238      | ---       | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |         |
| FLOODWOOD        | [3]     | 592       | 106,806   | 63,368      | 43,438       | 377     | ---         | 43,815    | ---            | ---          | 10,483                          | ---            | ---       | ---               | ---                |         |
| FLORENCE         | [0]     | 59        | 3,958     | 7,175       | (3,217)      | ---     | ---         | (3,217)   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |         |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| FOLEY         |        | 2,410  | 171,038   | 103,480   | 67,558    | 15,272       | 4,500   | 78,330     | ---   | ---            | ---          | 0                               | ---            | ---       | 4,500             | 8,000              |
| FOREST LAKE   | [3]    | 15,093 | 3,718,219 | 3,004,234 | 713,985   | 3,458,430    | 311,104 | 3,861,311  | ---   | ---            | ---          | 20,000                          | 338,430        | ---       | 311,104           | 235,000            |
| FORESTON      | [0]    | 401    | 20,454    | 12,503    | 7,951     | 10,193       | ---     | 18,144     | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| FOSSTON       | [3]    | 1,555  | ---       | ---       | ---       | ---          | ---     | ---        | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| FOUNTAIN      |        | 362    | 43,580    | 55,981    | (12,401)  | 1,704        | ---     | (10,697)   | ---   | ---            | ---          | 5,600                           | 8,419          | ---       | ---               | ---                |
| FRANKLIN      |        | 500    | 51,672    | 45,391    | 6,281     | ---          | ---     | 6,281      | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| FRAZEE        | [0]    | 1,373  | 107,389   | 70,046    | 37,343    | 700          | ---     | 38,043     | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| FREEBORN      |        | 307    | 22,072    | 28,114    | (6,042)   | 672          | ---     | (5,370)    | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| FREEPORT      |        | 465    | 58,103    | 33,597    | 24,506    | 2,003        | ---     | 26,509     | ---   | ---            | ---          | 32,427                          | 2,264          | ---       | ---               | ---                |
| FRIDLEY       | [3]    | 27,460 | 5,024,863 | 5,167,264 | (142,401) | 234,748      | 230,865 | (138,518)  | ---   | ---            | 30,674       | 108,609                         | 1,064,303      | ---       | 159,526           | 360,000            |
| FROST         |        | 247    | 47,577    | 22,452    | 25,125    | 1,259        | ---     | 26,384     | ---   | ---            | ---          | (34,580)                        | 4,723          | ---       | ---               | ---                |
| FULDA         | [2]    | 1,310  | 284,685   | 222,374   | 62,311    | 3,143        | 35,880  | 29,574     | ---   | ---            | ---          | 23,892                          | 69,423         | ---       | 35,320            | 41,000             |
| GARFIELD      | [0]    | 287    | 29,939    | 23,875    | 6,064     | 3,855        | 4,459   | 5,460      | ---   | ---            | ---          | 0                               | 2,640          | ---       | 4,459             | 3,000              |
| GARVIN        |        | 153    | 11,980    | 21,814    | (9,834)   | 6,711        | 4,211   | (7,334)    | 6,366 | ---            | ---          | 0                               | 1,352          | ---       | 4,211             | 3,243              |
| GARY          | [0]    | 216    | 19,032    | 8,419     | 10,613    | ---          | 5,050   | 5,563      | ---   | ---            | ---          | 0                               | ---            | ---       | 5,050             | 9,000              |
| GAYLORD       |        | 2,287  | 382,313   | 151,876   | 230,437   | 18,513       | 89,540  | 159,410    | 168   | ---            | ---          | 76,081                          | ---            | ---       | 89,540            | 45,000             |
| GENEVA        |        | 453    | 23,892    | 26,600    | (2,708)   | 14,434       | ---     | 11,726     | ---   | ---            | ---          | (10,000)                        | 10,950         | ---       | ---               | ---                |
| GEORGETOWN    | [0]    | 125    | 6,054     | 3,231     | 2,823     | ---          | ---     | 2,823      | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| GHENT         |        | 314    | 36,948    | 30,836    | 6,112     | 1,383        | 7,643   | (148)      | ---   | ---            | ---          | 0                               | ---            | ---       | 7,643             | 3,629              |
| GIBBON        | [0]    | 803    | 47,037    | 31,256    | 15,781    | 4,245        | ---     | 20,026     | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| GILBERT       |        | 1,823  | 137,213   | 236,876   | (99,663)  | ---          | ---     | (99,663)   | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| GLENCOE       |        | 5,549  | 584,111   | 396,978   | 187,133   | 54,762       | 17,484  | 224,411    | ---   | ---            | ---          | 72,390                          | 42,434         | ---       | 17,484            | 150,000            |
| GLENVILLE     |        | 709    | 25,522    | 18,498    | 7,024     | 231          | ---     | 7,255      | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| GLENWOOD      |        | 2,591  | 338,249   | 257,972   | 80,277    | 7,255        | 25,212  | 62,320     | ---   | ---            | ---          | 31,984                          | 103,236        | ---       | 25,212            | 60,545             |
| GLYNDON       | [0]    | 1,119  | 71,027    | 95,285    | (24,258)  | 11,059       | ---     | (13,199)   | ---   | ---            | ---          | 0                               | 272,457        | ---       | ---               | ---                |
| GOLDEN VALLEY | [3]    | 20,636 | 4,984,164 | 5,583,760 | (599,596) | 294,578      | ---     | (305,018)  | ---   | ---            | ---          | 0                               | 1,469,164      | ---       | ---               | ---                |
| GONVICK       |        | 292    | 28,634    | 39,468    | (10,834)  | 3,172        | ---     | (7,662)    | ---   | ---            | ---          | (549)                           | 8,008          | ---       | ---               | ---                |
| GOOD THUNDER  |        | 592    | 50,469    | 51,498    | (1,029)   | 879          | 1,384   | (1,534)    | ---   | ---            | ---          | 0                               | 4,230          | ---       | 1,384             | 10,000             |
| GOODHUE       | [0]    | 808    | 80,953    | 54,066    | 26,887    | ---          | 8,991   | 17,896     | ---   | ---            | ---          | 5,000                           | ---            | ---       | ---               | ---                |
| GOODRIDGE     |        | 98     | 12,212    | 18,720    | (6,508)   | 1,700        | 1,789   | (6,597)    | ---   | ---            | ---          | 0                               | ---            | ---       | 1,789             | 2,786              |
| GOODVIEW      |        | 3,318  | 168,214   | 258,036   | (89,822)  | 4,650        | ---     | (85,172)   | ---   | ---            | ---          | 0                               | 27,688         | ---       | ---               | ---                |
| GRACEVILLE    | [1]    | 600    | 101,834   | 104,654   | (2,820)   | 2,233        | 29,404  | (29,991)   | ---   | ---            | ---          | (20,000)                        | ---            | ---       | 29,404            | 30,000             |
| GRANADA       |        | 308    | 19,575    | 25,772    | (6,197)   | ---          | ---     | (6,197)    | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| GRAND MARAIS  |        | 1,402  | 209,477   | 232,502   | (23,025)  | 844          | 11,667  | (33,848)   | ---   | ---            | ---          | 0                               | 68,026         | ---       | 11,667            | 21,000             |
| GRAND MEADOW  | [*][3] | 945    | 125,636   | 175,673   | (50,037)  | 2,900        | ---     | (47,137)   | ---   | ---            | ---          | 35,800                          | 55,556         | ---       | ---               | ---                |
| GRAND RAPIDS  | [29]   | 7,829  | 1,480,014 | 1,098,756 | 381,258   | 16,623       | 68,978  | 328,903    | ---   | ---            | ---          | 0                               | 265,158        | ---       | 63,800            | 307,125            |
| GRANITE FALLS |        | 3,053  | 434,366   | 382,808   | 51,558    | 4,155        | 28,858  | 26,855     | ---   | ---            | ---          | (19,257)                        | 85,784         | ---       | 27,693            | 93,000             |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| GREEN ISLE   | [0]    | 359    | 33,591    | 29,458    | 4,133    | ---          | ---     | 4,133      | ---    | ---            | ---          | (3,426)                         | ---            | ---       | ---               | ---                |
| GREENBUSH    | [3]    | 762    | 98,868    | 96,559    | 2,309    | 2,879        | 1,179   | 4,009      | ---    | ---            | ---          | 0                               | 8,874          | ---       | 1,179             | 2,000              |
| GREENFIELD   | [20]   | 2,684  | 2,425     | 23,396    | (20,971) | ---          | 1,403   | (22,374)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| GREY EAGLE   |        | 336    | 21,113    | 22,259    | (1,146)  | ---          | ---     | (1,146)    | ---    | ---            | ---          | (5,863)                         | 1,030          | ---       | ---               | ---                |
| GROVE CITY   | [3]    | 617    | 85,981    | 91,287    | (5,306)  | 249          | 5,770   | (10,827)   | ---    | ---            | ---          | 0                               | 42,434         | ---       | 5,770             | 20,000             |
| GRYGLA       | [*][3] | 232    | 38,593    | 37,326    | 1,267    | 3,403        | 2,027   | 2,643      | ---    | ---            | ---          | 5,800                           | 1,498          | ---       | 2,027             | 31,085             |
| HACKENSACK   |        | 308    | 46,119    | 48,155    | (2,036)  | 9,129        | 8,743   | (1,650)    | ---    | ---            | ---          | (112,403)                       | ---            | ---       | 8,743             | 140,000            |
| HADLEY       | [*][2] | 68     | 8,168     | 8,718     | (550)    | 30           | ---     | (520)      | ---    | ---            | ---          | (3,500)                         | ---            | ---       | ---               | ---                |
| HALLOCK      |        | 1,173  | 132,554   | 153,786   | (21,232) | 55           | ---     | (21,177)   | ---    | ---            | ---          | (30,000)                        | 21,604         | ---       | ---               | ---                |
| HALSTAD      |        | 614    | 63,727    | 64,797    | (1,070)  | ---          | ---     | (1,070)    | ---    | ---            | ---          | 0                               | 2,265          | ---       | ---               | ---                |
| HAMBURG      | [0]    | 540    | 48,822    | 23,277    | 25,545   | ---          | ---     | 25,545     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HAMMOND      |        | 196    | 12,530    | 20,207    | (7,677)  | 486          | 1,750   | (8,941)    | ---    | ---            | ---          | 0                               | ---            | ---       | 1,750             | 4,000              |
| HAMPTON      |        | 550    | 57,884    | 21,660    | 36,224   | 5,180        | ---     | 41,404     | ---    | ---            | ---          | (50,000)                        | 174,686        | ---       | ---               | ---                |
| HANCOCK      |        | 711    | 169,508   | 103,893   | 65,615   | 8,247        | ---     | 73,862     | 4,366  | ---            | ---          | 110,430                         | ---            | ---       | ---               | ---                |
| HANLEY FALLS | [1]    | 317    | 101,479   | 89,184    | 12,295   | 85,226       | 25,146  | 72,375     | ---    | 83,802         | ---          | 0                               | 73,556         | ---       | 25,146            | 3,950              |
| HANOVER      |        | 1,765  | 47,189    | 18,882    | 28,307   | 215,274      | 195,878 | 47,703     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HANSKA       |        | 437    | 23,731    | 49,419    | (25,688) | 1,947        | ---     | (23,741)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HARDWICK     | [0]    | 220    | 14,309    | 14,316    | (7)      | ---          | 6,329   | (6,336)    | ---    | ---            | ---          | 9,921                           | ---            | ---       | 6,329             | 3,585              |
| HARMONY      | [*]    | 1,142  | 140,395   | 68,667    | 71,728   | 3,185        | ---     | 74,913     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HARRIS       | [*]    | 1,173  | 32,021    | 28,624    | 3,397    | 316          | 6,769   | (3,056)    | ---    | ---            | ---          | 0                               | ---            | ---       | 6,769             | 17,433             |
| HARTLAND     | [*]    | 288    | 23,652    | 16,820    | 6,832    | 207          | 1,089   | 5,950      | ---    | ---            | ---          | 0                               | ---            | ---       | 1,089             | ---                |
| HASTINGS     |        | 19,202 | 1,749,146 | 1,236,434 | 512,712  | 93,430       | 43,991  | 562,151    | ---    | ---            | ---          | 200,000                         | 56,259         | ---       | 41,410            | 35,000             |
| HATFIELD     | [0]    | 45     | 3,583     | 2,508     | 1,075    | 1,224        | ---     | 2,299      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HAWLEY       |        | 1,899  | 202,453   | 176,667   | 25,786   | 5,851        | 42,169  | (10,532)   | ---    | ---            | ---          | 0                               | 61,636         | ---       | 42,169            | 39,000             |
| HAYFIELD     | [*][3] | 1,364  | 211,633   | 172,441   | 39,192   | 36,270       | 35,055  | 40,407     | 31,525 | ---            | 4,454        | 35,000                          | ---            | ---       | 35,055            | 17,000             |
| HAYWARD      | [0]    | 243    | 20,771    | 27,437    | (6,666)  | 12,474       | 2,080   | 3,728      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HECTOR       |        | 1,160  | 110,768   | 158,740   | (47,972) | 1,138        | ---     | (46,834)   | ---    | ---            | ---          | (7,600)                         | ---            | ---       | ---               | ---                |
| HENDERSON    |        | 947    | 73,035    | 70,092    | 2,943    | 301          | ---     | 3,244      | ---    | ---            | ---          | 24,000                          | 5,162          | ---       | ---               | ---                |
| HENDRICKS    |        | 703    | 90,726    | 68,623    | 22,103   | 3,088        | 3,486   | 21,705     | ---    | ---            | ---          | 0                               | ---            | ---       | 3,486             | 10,249             |
| HENDRUM      | [0]    | 311    | 14,642    | 15,125    | (483)    | 11,143       | ---     | 10,660     | ---    | ---            | ---          | 260                             | 32,189         | ---       | ---               | ---                |
| HENNING      |        | 778    | 101,903   | 74,313    | 27,590   | 7,184        | 13,490  | 21,284     | ---    | 1,318,22       | ---          | (110,044)                       | 1,348,497      | 1,134,00  | 13,490            | 1,135,000          |
| HERMAN       |        | 444    | 58,245    | 38,261    | 19,984   | 237          | 3,240   | 16,981     | ---    | ---            | ---          | 0                               | ---            | ---       | 3,240             | 5,000              |
| HERMANTOWN   |        | 8,178  | 535,580   | 600,419   | (64,839) | 92,703       | ---     | 27,864     | ---    | ---            | ---          | 0                               | 20,444         | ---       | ---               | ---                |
| HERON LAKE   | [2]    | 767    | 188,437   | 125,387   | 63,050   | 7,535        | 56,292  | 14,293     | ---    | ---            | ---          | (17,371)                        | 335,052        | 884,000   | 56,292            | ---                |
| HEWITT       | [0]    | 266    | 22,116    | 27,081    | (4,965)  | 676          | ---     | (4,289)    | ---    | ---            | ---          | (18,657)                        | 3,150          | ---       | ---               | ---                |
| HIBBING      | [29]   | 16,968 | 1,605,783 | 1,587,896 | 17,887   | ---          | ---     | 17,887     | ---    | ---            | ---          | 0                               | 2,387,627      | 764,469   | 12,167            | 39,777             |
| HILL CITY    | [0][1] | 479    | 195,592   | 121,707   | 73,885   | 2,819        | ---     | 76,704     | ---    | ---            | ---          | 58,212                          | ---            | ---       | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| HILLS               |        | 585    | 65,355    | 59,856    | 5,499     | ---          | 185     | 5,314      | ---    | ---            | ---          | (6,949)                         | 18,148         | ---       | 185               | 400                |
| HILLTOP             | [3]    | 781    | 134,081   | 150,537   | (16,456)  | ---          | ---     | (16,456)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HINCKLEY            |        | 1,307  | 446,635   | 259,035   | 187,600   | 19,018       | 48,634  | 157,984    | ---    | ---            | ---          | 89,151                          | 1,211,438      | 1,239,73  | 48,634            | 90,218             |
| HITTERDAL           |        | 197    | 17,216    | 21,729    | (4,513)   | ---          | ---     | (4,513)    | ---    | ---            | ---          | (5,000)                         | ---            | ---       | ---               | ---                |
| HOFFMAN             | [0]    | 668    | 73,033    | 41,769    | 31,264    | 421          | ---     | 31,685     | ---    | ---            | ---          | 6,000                           | 13,770         | ---       | ---               | ---                |
| HOKAH               | [3][0] | 599    | 80,264    | 147,378   | (67,114)  | 9,066        | ---     | (58,048)   | 3,330  | ---            | ---          | (65,075)                        | ---            | ---       | ---               | ---                |
| HOLDINGFORD         |        | 744    | 78,787    | 35,031    | 43,756    | ---          | ---     | 43,756     | ---    | ---            | ---          | 49,837                          | ---            | ---       | ---               | ---                |
| HOLLAND             | [0]    | 211    | 15,083    | 14,736    | 347       | 872          | ---     | 1,219      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HOLLANDALE          | [0]    | 310    | 12,585    | 41,715    | (29,130)  | 931          | ---     | (28,199)   | ---    | ---            | ---          | 308                             | 2,780          | ---       | ---               | ---                |
| HOLLOWAY            | [0]    | 108    | 4,068     | 40,225    | (36,157)  | 3,238        | ---     | (32,919)   | 3,238  | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HOLT                | [0]    | 88     | 836       | 465       | 371       | ---          | ---     | 371        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HOPKINS             |        | 17,559 | 855,683   | 987,925   | (132,242) | 38,907       | 96,668  | (190,003)  | ---    | ---            | ---          | (166,108)                       | 207,918        | ---       | 96,668            | 100,000            |
| HOUSTON             | [*]    | 1,019  | 60,845    | 53,677    | 7,168     | ---          | ---     | 7,168      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| HOWARD LAKE         | [3]    | 1,876  | 519,314   | 362,932   | 156,382   | 33,981       | ---     | 190,363    | ---    | ---            | ---          | 301,928                         | 3,894          | ---       | ---               | ---                |
| HOYT LAKES          |        | 2,052  | 293,506   | 295,505   | (1,999)   | ---          | ---     | (1,999)    | ---    | ---            | ---          | (203,660)                       | 265,906        | ---       | ---               | ---                |
| HUGO                | [3]    | 7,900  | 692,016   | 744,891   | (52,875)  | 1,088,608    | 146,548 | 889,185    | ---    | ---            | ---          | 30,957                          | 1,322,152      | ---       | 146,548           | 135,000            |
| HUTCHINSON          |        | 13,403 | 1,113,295 | 799,195   | 314,100   | 166,033      | 13,953  | 466,180    | 15     | ---            | ---          | 53,000                          | 27,101         | 7,764     | 13,330            | 42,554             |
| IHLEN               | [0]    | 103    | 10,157    | 4,759     | 5,398     | ---          | 1,842   | 3,556      | ---    | ---            | ---          | 0                               | ---            | ---       | 1,842             | 961                |
| INTERNATIONAL FALLS | [3]    | 6,554  | 1,601,428 | 1,762,601 | (161,173) | 63,564       | ---     | (97,609)   | 47,824 | ---            | ---          | 315,665                         | ---            | ---       | ---               | ---                |
| INVER GROVE HEIGHTS |        | 30,708 | 2,061,702 | 1,652,035 | 409,667   | 207,056      | 53,653  | 563,070    | ---    | ---            | ---          | 33,204                          | ---            | ---       | 53,653            | 350,000            |
| IONA                | [0][1] | 164    | 15,577    | 32,413    | (16,836)  | 2,020        | ---     | (14,816)   | ---    | ---            | ---          | (17,000)                        | 6,895          | ---       | ---               | ---                |
| IRON JUNCTION       | [0]    | 88     | 2,832     | 1,248     | 1,584     | 121          | 24      | 1,681      | ---    | ---            | ---          | 121                             | ---            | ---       | 24                | 2,282              |
| IRONTON             | [*]    | 519    | 67,870    | 65,313    | 2,557     | 5,580        | 1,150   | 6,987      | ---    | ---            | ---          | 0                               | 138            | ---       | 1,150             | ---                |
| ISANTI              |        | 3,793  | 179,079   | 165,550   | 13,529    | 237,778      | ---     | 251,307    | ---    | ---            | ---          | 1,072                           | 414,065        | ---       | ---               | ---                |
| ISLE                | [*]    | 740    | 96,226    | 72,486    | 23,740    | 261          | ---     | 24,001     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| IVANHOE             | [1]    | 665    | 173,275   | 171,581   | 1,694     | 4,448        | 28,306  | (22,164)   | ---    | ---            | ---          | 0                               | ---            | ---       | 28,306            | 23,973             |
| JACKSON             |        | 3,490  | 361,589   | 356,434   | 5,155     | 36,332       | 5,810   | 35,677     | ---    | ---            | ---          | 56,982                          | 25,937         | ---       | 5,810             | 7,500              |
| JANESVILLE          |        | 2,110  | 170,530   | 112,830   | 57,700    | 1,183        | 40,710  | 18,173     | ---    | ---            | ---          | 12,356                          | 449,898        | 500,004   | 33,310            | 25,000             |
| JASPER              |        | 598    | 73,579    | 82,087    | (8,508)   | 326          | 19,650  | (27,832)   | ---    | ---            | ---          | (8,860)                         | 3,603          | ---       | 19,650            | 9,000              |
| JEFFERS             |        | 384    | 25,559    | 26,046    | (487)     | 824          | ---     | 337        | ---    | ---            | ---          | 0                               | 36,017         | ---       | ---               | ---                |
| JOHNSON             | [0]    | 31     | 1,300     | 1,534     | (234)     | ---          | ---     | (234)      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| JORDAN              |        | 4,240  | 433,938   | 276,150   | 157,788   | 196,103      | ---     | 353,891    | ---    | ---            | ---          | 191,281                         | 86,364         | ---       | ---               | ---                |
| KANDIYOHI           |        | 551    | 32,916    | 30,402    | 2,514     | 686          | ---     | 3,200      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| KARLSTAD            |        | 782    | 56,829    | 71,830    | (15,001)  | 772          | ---     | (14,229)   | ---    | ---            | ---          | 1,000                           | 6,460          | ---       | ---               | ---                |
| KASOTA              |        | 684    | 34,231    | 34,794    | (563)     | 3,986        | ---     | 3,423      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| KASSON              |        | 4,788  | 353,279   | 322,686   | 30,593    | 442,024      | 27,644  | 444,973    | ---    | ---            | ---          | 0                               | 486,032        | 475,533   | 27,256            | 27,608             |
| KEEWATIN            | [0]    | 1,160  | 72,201    | 17,072    | 55,129    | ---          | ---     | 55,129     | ---    | ---            | ---          | 0                               | 227,891        | ---       | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| KELLIHER     | [3]    | 304       | 37,575    | 31,930    | 5,645        | 295       | ---        | 5,940     | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| KELLOGG      |        | 444       | 43,587    | 37,764    | 5,823        | 1,246     | ---        | 7,069     | ---            | ---          | ---                             | 0              | 5,396     | ---               | ---                |
| KENNEDY      |        | 240       | 42,201    | 32,546    | 9,655        | 4,547     | 5,590      | 8,612     | ---            | ---          | ---                             | 0              | ---       | 5,590             | 3,011              |
| KENNETH      | [0]    | 58        | 4,587     | 2,963     | 1,624        | 58        | ---        | 1,682     | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| KENSINGTON   | [0]    | 276       | 42,253    | 21,317    | 20,936       | 3,608     | 9,697      | 14,847    | ---            | ---          | ---                             | (78,537)       | 109,775   | ---               | ---                |
| KENT         | [0]    | 119       | 8,085     | 7,930     | 155          | ---       | ---        | 155       | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| KENYON       |        | 1,687     | 143,448   | 148,181   | (4,733)      | 1,774     | 3,375      | (6,334)   | ---            | ---          | ---                             | 0              | 188,379   | ---               | ---                |
| KERKHOVEN    | [*]    | 754       | 89,617    | 21,889    | 67,728       | 10,965    | ---        | 78,693    | ---            | ---          | ---                             | 53,588         | ---       | ---               | ---                |
| KETTLE RIVER |        | 169       | 18,476    | 29,884    | (11,408)     | 282       | ---        | (11,126)  | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| KIESTER      | [*]    | 538       | 41,614    | 17,717    | 23,897       | ---       | 5,481      | 18,416    | ---            | ---          | ---                             | 32,846         | 190,984   | ---               | 5,481              |
| KILKENNY     | [0]    | 154       | 19,181    | 7,643     | 11,538       | 11,009    | 12,323     | 10,224    | 7,421          | ---          | 2,550                           | 0              | 352       | ---               | 12,323             |
| KIMBALL      |        | 619       | 90,159    | 81,039    | 9,120        | 15,306    | 1,763      | 22,663    | 5,918          | ---          | 441                             | (7,784)        | 55,689    | ---               | 1,763              |
| KINNEY       | [1]    | 185       | 25,385    | 30,942    | (5,557)      | ---       | ---        | (5,557)   | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| LA CRESCENT  |        | 5,027     | 328,610   | 358,161   | (29,551)     | 13,922    | 67,795     | (83,424)  | ---            | ---          | 1,121                           | 68,000         | 19,897    | ---               | 67,795             |
| LA PRAIRIE   | [*]    | 611       | 42,896    | 44,818    | (1,922)      | ---       | ---        | (1,922)   | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| LA SALLE     |        | 86        | 9,175     | 8,968     | 207          | 77        | ---        | 284       | ---            | ---          | ---                             | (2,771)        | 2,230     | ---               | ---                |
| LAFAYETTE    |        | 531       | 67,360    | 84,377    | (17,017)     | 82        | 653        | (17,588)  | ---            | ---          | ---                             | 0              | ---       | ---               | 653                |
| LAKE BENTON  | [1]    | 699       | 134,113   | 171,307   | (37,194)     | 116,391   | 2,707      | 76,490    | 106,768        | ---          | ---                             | 0              | 13,952    | ---               | 2,707              |
| LAKE BRONSON | [*]    | 240       | 25,947    | 26,601    | (654)        | 130       | ---        | (524)     | ---            | ---          | ---                             | (524)          | ---       | ---               | ---                |
| LAKE CITY    |        | 5,153     | 498,765   | 401,135   | 97,630       | 67,245    | 18,000     | 146,875   | ---            | ---          | ---                             | 0              | 47,325    | ---               | ---                |
| LAKE CRYSTAL |        | 2,479     | 190,260   | 133,861   | 56,399       | 2,410     | 20,653     | 38,156    | ---            | ---          | ---                             | 0              | ---       | ---               | 20,653             |
| LAKE ELMO    |        | 7,387     | 436,028   | 184,471   | 251,557      | 50,074    | 22,156     | 279,475   | ---            | ---          | ---                             | 0              | 714,267   | 715,765           | 18,173             |
| LAKE LILLIAN | [0][3] | 253       | 36,087    | 34,419    | 1,668        | 2,223     | ---        | 3,891     | ---            | ---          | ---                             | 2,500          | ---       | ---               | ---                |
| LAKE PARK    |        | 799       | 101,501   | 87,136    | 14,365       | 580       | 23,466     | (8,521)   | ---            | ---          | ---                             | (9,200)        | 2,870     | ---               | 23,318             |
| LAKE WILSON  | [1]    | 264       | 80,875    | 88,770    | (7,895)      | 833       | 715        | (7,777)   | ---            | ---          | ---                             | 22,087         | 4,109     | ---               | ---                |
| LAKEFIELD    | [4]    | 1,720     | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| LAKELAND     | [*]    | 1,923     | 205,991   | 202,448   | 3,543        | 4,777     | ---        | 8,320     | ---            | ---          | ---                             | (5,150)        | 23,223    | ---               | ---                |
| LAKEVILLE    |        | 46,285    | 1,712,874 | 2,570,398 | (857,524)    | 2,926,424 | 678        | 2,068,222 | ---            | ---          | ---                             | 70,594         | 53,187    | ---               | ---                |
| LAMBERTON    |        | 834       | 93,609    | 64,030    | 29,579       | 2,092     | ---        | 31,671    | ---            | ---          | ---                             | 32,948         | ---       | ---               | ---                |
| LANCASTER    | [0]    | 364       | 29,520    | 25,393    | 4,127        | 14,528    | 650        | 18,005    | ---            | ---          | ---                             | 0              | ---       | ---               | 650                |
| LANDFALL     | [*]    | 745       | 45,068    | 41,649    | 3,419        | ---       | ---        | 3,419     | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| LANESBORO    | [4]    | 782       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| LAPORTE      | [3]    | 139       | 20,094    | 52,168    | (32,074)     | 5,225     | 17,597     | (44,446)  | ---            | ---          | ---                             | 76             | 1,799,584 | 859,560           | 17,521             |
| LAUDERDALE   | [*][3] | 2,364     | 230,198   | 207,973   | 22,225       | 873       | ---        | 23,098    | ---            | ---          | ---                             | 0              | ---       | ---               | ---                |
| LE CENTER    |        | 2,299     | 227,712   | 116,401   | 111,311      | 10,721    | 72,960     | 49,072    | ---            | ---          | ---                             | 59,200         | 11,759    | ---               | 72,960             |
| LE SUEUR     |        | 4,126     | 708,753   | 471,242   | 237,511      | 13,710    | 133,293    | 117,928   | ---            | ---          | ---                             | 0              | 44,350    | ---               | 131,767            |
| LEROY        |        | 921       | 106,239   | 102,023   | 4,216        | 469       | 12,816     | (8,131)   | ---            | ---          | ---                             | 0              | 31,593    | ---               | 12,816             |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| LESTER PRAIRIE | [*][0] | 1,397  | 110,668   | 8,759     | 101,909   | 48,464       | 63,367  | 87,006     | ---    | ---            | ---          | 56,365                          | 54,806         | ---       | ---               | ---                |
| LEWISTON       |        | 1,494  | 139,292   | 117,911   | 21,381    | 3,963        | 33,809  | (8,465)    | ---    | ---            | ---          | 0                               | 35,427         | ---       | 33,809            | 22,500             |
| LEWISVILLE     | [1]    | 264    | 30,699    | 38,249    | (7,550)   | 156,952      | 21,900  | 127,502    | ---    | 155,770        | ---          | 0                               | 521,323        | 115,000   | 21,900            | ---                |
| LEXINGTON      |        | 2,220  | 94,967    | 67,540    | 27,427    | 1,158        | ---     | 28,585     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| LINDSTROM      |        | 3,395  | 386,212   | 121,046   | 265,166   | 537,077      | 47,895  | 754,348    | ---    | ---            | ---          | (709,660)                       | 421,564        | ---       | 47,895            | 660,000            |
| LINO LAKES     |        | 17,942 | 777,978   | 911,614   | (133,636) | 31,349       | 237,727 | (340,014)  | ---    | ---            | ---          | (304,075)                       | 68,135         | ---       | 168,935           | 245,000            |
| LISMORE        |        | 228    | 36,720    | 28,593    | 8,127     | 1,564        | 2,995   | 6,696      | ---    | ---            | ---          | (3,000)                         | 20,075         | 34,315    | 2,995             | 4,060              |
| LITCHFIELD     | [4]    | 6,643  | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| LITTLE CANADA  |        | 9,825  | 1,039,844 | 1,019,882 | 19,962    | 25,209       | ---     | 45,171     | ---    | ---            | ---          | 151,414                         | 5,010          | ---       | ---               | ---                |
| LITTLE FALLS   |        | 7,955  | 1,090,855 | 760,932   | 329,923   | 65,512       | ---     | 395,435    | ---    | ---            | ---          | 221,026                         | 33,478         | ---       | ---               | ---                |
| LITTLEFORK     |        | 654    | 71,846    | 62,157    | 9,689     | ---          | 3,095   | 6,594      | ---    | ---            | ---          | 0                               | ---            | ---       | 3,095             | 8,000              |
| LONG LAKE      |        | 1,885  | 181,598   | 159,467   | 22,131    | 138,450      | ---     | 160,581    | ---    | ---            | ---          | 285,000                         | ---            | ---       | ---               | ---                |
| LONG PRAIRIE   |        | 3,027  | 385,800   | 208,349   | 177,451   | 12,971       | 63,230  | 127,192    | ---    | ---            | ---          | 50,259                          | 244,845        | 231,544   | 63,230            | 55,850             |
| LONSDALE       | [0]    | 1,708  | 136,419   | 79,415    | 57,004    | 224,676      | 159,799 | 121,881    | ---    | ---            | ---          | 0                               | 158,676        | 113,042   | 1,123             | ---                |
| LORETTO        | [*]    | 622    | 38,055    | 37,844    | 211       | 2,583        | ---     | 2,794      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| LOWRY          | [0]    | 271    | 25,092    | 14,938    | 10,154    | ---          | ---     | 10,154     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| LUCAN          | [0]    | 217    | 19,440    | 13,500    | 5,940     | ---          | ---     | 5,940      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| LUVERNE        |        | 4,631  | 915,048   | 635,007   | 280,041   | 120,237      | 226     | 400,052    | ---    | ---            | ---          | 366,000                         | 281,870        | ---       | ---               | ---                |
| LYLE           | [0]    | 568    | 57,405    | 36,902    | 20,503    | ---          | ---     | 20,503     | ---    | ---            | ---          | 20,000                          | 607            | ---       | ---               | ---                |
| LYND           | [2]    | 342    | 44,263    | 51,142    | (6,879)   | 265,352      | 483     | 257,990    | ---    | 263,389        | ---          | 0                               | 280,267        | ---       | 483               | 3,000              |
| MABEL          | [0]    | 764    | 84,815    | 40,884    | 43,931    | 1,067        | 2,500   | 42,498     | ---    | ---            | ---          | 35,910                          | ---            | ---       | 2,500             | 2,320              |
| MADELIA        |        | 2,330  | 445,181   | 304,904   | 140,277   | 58,953       | 71,651  | 127,579    | ---    | ---            | ---          | 2,500                           | 11,032         | ---       | 71,651            | 145,000            |
| MADISON        |        | 1,759  | 261,921   | 293,086   | (31,165)  | ---          | 100,935 | (132,100)  | ---    | ---            | ---          | 125,935                         | 11,982         | ---       | 100,935           | 25,000             |
| MADISON LAKE   |        | 878    | 83,126    | 47,195    | 35,931    | 4,164        | ---     | 40,095     | ---    | ---            | ---          | 52,750                          | ---            | ---       | ---               | ---                |
| MAGNOLIA       | [*][3] | 216    | 38,896    | 28,246    | 10,650    | 8,016        | 8,361   | 10,305     | ---    | ---            | ---          | (345)                           | 54,099         | ---       | 8,361             | 8,175              |
| MAHNOMEN       |        | 1,214  | 122,322   | 134,335   | (12,013)  | 112          | 5,958   | (17,859)   | ---    | ---            | ---          | (8,973)                         | 3,254          | ---       | 5,958             | 3,000              |
| MAHTOMEDI      |        | 8,030  | 534,832   | 546,187   | (11,355)  | 76,984       | 2,197   | 63,432     | ---    | ---            | ---          | 0                               | 17,755         | ---       | 2,197             | 530,000            |
| MANCHESTER     | [*]    | 79     | 3,305     | 2,199     | 1,106     | ---          | ---     | 1,106      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MANKATO        |        | 33,362 | 3,525,836 | 3,407,006 | 118,830   | 379,777      | 281,088 | 217,519    | ---    | ---            | ---          | 428,295                         | 13,077         | ---       | 251,620           | 480,000            |
| MANTORVILLE    |        | 1,154  | 57,700    | 59,378    | (1,678)   | 2,979        | ---     | 1,301      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MAPLE GROVE    |        | 54,000 | 2,801,346 | 2,883,252 | (81,906)  | 2,549,579    | 260,567 | 2,207,106  | ---    | ---            | ---          | (199,882)                       | 1,147,877      | ---       | 260,567           | 360,000            |
| MAPLE LAKE     |        | 1,650  | 160,552   | 161,566   | (1,014)   | 69,221       | 41,941  | 26,266     | 26,420 | ---            | ---          | 0                               | 320            | ---       | 41,941            | 60,000             |
| MAPLE PLAIN    | [*]    | 2,088  | 150,506   | 197,661   | (47,155)  | ---          | ---     | (47,155)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MAPLETON       |        | 1,682  | 189,320   | 116,656   | 72,664    | 8,047        | 1,105   | 79,606     | ---    | ---            | ---          | 66,000                          | 4,425          | ---       | 1,105             | 12,826             |
| MAPLEVIEW      | [0][3] | 182    | 27,893    | 43,181    | (15,288)  | 13,900       | ---     | (1,388)    | 685    | ---            | ---          | (10,000)                        | ---            | ---       | ---               | ---                |
| MARBLE         | [0]    | 684    | 34,099    | 34,550    | (451)     | ---          | ---     | (451)      | ---    | ---            | 20,000       | 10,440                          | ---            | ---       | ---               | ---                |
| MARSHALL       | [29]   | 12,778 | 3,318,068 | 2,896,760 | 421,308   | 449,709      | 660,973 | 210,044    | ---    | ---            | ---          | 0                               | 254,907        | ---       | 640,928           | 944,000            |



**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| MAYER               | 600     | 245,500    | 39,840     | 205,660     | 7,982        | 24,038    | 189,604     | ---   | ---            | ---          | 0                               | 271,282        | 82,974    | 24,038            | 12,000             |
| MAYNARD             | 378     | 32,224     | 36,099     | (3,875)     | 10,072       | 5,600     | 597         | ---   | ---            | ---          | (8,000)                         | 3,252          | ---       | 5,600             | 12,000             |
| MAZEPPA             | 793     | 31,622     | 13,561     | 18,061      | 7,381        | ---       | 25,442      | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MC INTOSH [1]       | 628     | 93,356     | 96,589     | (3,233)     | 1,885        | 17,940    | (19,288)    | ---   | ---            | ---          | (3,036)                         | 18,053         | ---       | 17,940            | 9,000              |
| MC KINLEY [0][3]    | 83      | 22,264     | 21,283     | 981         | 3,361        | ---       | 4,342       | ---   | ---            | ---          | (1,500)                         | 2,500          | ---       | ---               | ---                |
| MEADOWLANDS [*]     | 109     | 9,542      | 13,579     | (4,037)     | 1,626        | ---       | (2,411)     | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MEDFORD             | 1,044   | 102,075    | 62,526     | 39,549      | ---          | ---       | 39,549      | ---   | ---            | ---          | 0                               | 3,815          | ---       | ---               | ---                |
| MEDINA              | 4,107   | 215,480    | 217,676    | (2,196)     | 46,920       | 33,832    | 10,892      | ---   | ---            | ---          | 0                               | 9,014          | ---       | ---               | ---                |
| MELROSE             | 3,141   | 577,228    | 492,166    | 85,062      | 59,820       | 188,195   | (43,313)    | ---   | ---            | 316          | 300,000                         | 10,986         | ---       | 188,154           | 182,000            |
| MENAHGA             | 1,217   | 80,865     | 131,805    | (50,940)    | 6,669        | ---       | (44,271)    | ---   | ---            | ---          | 1,800                           | 2,712          | ---       | ---               | ---                |
| MIDDLE RIVER [0]    | 315     | 22,077     | 13,405     | 8,672       | 4,780        | 4,510     | 8,942       | 4,384 | ---            | 36           | (2,000)                         | 20,601         | ---       | 4,510             | 2,000              |
| MILACA              | 2,606   | 329,878    | 233,263    | 96,615      | 2,344        | 61,378    | 37,581      | ---   | ---            | ---          | 0                               | ---            | ---       | 60,582            | 50,000             |
| MILAN               | 316     | 20,795     | 15,265     | 5,530       | ---          | ---       | 5,530       | ---   | ---            | ---          | 0                               | 3,163          | ---       | ---               | ---                |
| MILLVILLE [0]       | 188     | 10,959     | 4,590      | 6,369       | ---          | ---       | 6,369       | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MILROY              | 261     | 29,276     | 24,852     | 4,424       | ---          | ---       | 4,424       | ---   | ---            | ---          | 18,500                          | ---            | ---       | ---               | ---                |
| MINNEAPOLIS         | 382,700 | 55,446,000 | 44,147,000 | 11,299,000  | 1,932,000    | 3,029,000 | 10,202,000  | ---   | ---            | ---          | 2,551,000                       | ---            | 45,000    | 3,029,000         | 17,862,000         |
| MINNEOTA            | 1,402   | 150,769    | 149,421    | 1,348       | 4,769        | 29,284    | (23,167)    | ---   | ---            | ---          | 0                               | 18,910         | ---       | 28,816            | 13,685             |
| MINNESOTA LAKE      | 678     | 46,937     | 38,721     | 8,216       | 1,948        | ---       | 10,164      | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MINNETONKA [3]      | 51,440  | 7,939,372  | 9,268,883  | (1,329,511) | 611,341      | 420,114   | (1,138,284) | ---   | ---            | ---          | (1,859,000)                     | 7,757,756      | ---       | 409,897           | 345,000            |
| MINNETONKA BEACH[*] | 618     | 50,501     | 41,338     | 9,163       | 1,760        | ---       | 10,923      | ---   | ---            | ---          | 0                               | 569,046        | ---       | ---               | ---                |
| MINNETRISTA         | 4,610   | 179,867    | 259,775    | (79,908)    | 25,042       | ---       | (54,866)    | ---   | ---            | ---          | 0                               | 3,982          | ---       | ---               | ---                |
| MONTEVIDEO [3]      | 5,480   | 1,428,718  | 1,021,824  | 406,894     | 92,276       | 279,535   | 219,635     | ---   | ---            | ---          | 0                               | 367,026        | 1,982,93  | 278,601           | 1,921,389          |
| MONTGOMERY          | 2,866   | 239,669    | 198,419    | 41,250      | 6,536        | ---       | 47,786      | ---   | ---            | ---          | 0                               | 249,382        | ---       | ---               | ---                |
| MONTICELLO          | 8,839   | 390,537    | 631,081    | (240,544)   | 118,834      | ---       | (121,710)   | ---   | ---            | ---          | 0                               | 27,789         | ---       | ---               | ---                |
| MONTROSE [0]        | 1,413   | 306,140    | 145,102    | 161,038     | 13,300       | 11,121    | 163,217     | ---   | ---            | ---          | 132,737                         | 15,185         | 56,089    | 11,121            | 119,741            |
| MOORHEAD            | 32,572  | 4,252,170  | 2,644,078  | 1,608,092   | 183,356      | 940,126   | 851,322     | ---   | ---            | ---          | 219,000                         | 580,825        | 1,005,00  | 940,126           | 12,947,367         |
| MOOSE LAKE          | 2,327   | 66,806     | 80,151     | (13,345)    | 4,161        | ---       | (9,184)     | ---   | ---            | ---          | (8,558)                         | 850,451        | 1,710,69  | ---               | ---                |
| MORA                | 3,304   | 396,307    | 294,067    | 102,240     | 22,943       | 6,048     | 119,135     | ---   | ---            | ---          | 0                               | 20,828         | ---       | 6,048             | 32,000             |
| MORGAN              | 888     | 107,895    | 104,078    | 3,817       | 149          | ---       | 3,966       | ---   | ---            | ---          | 44,504                          | 7,536          | ---       | ---               | ---                |
| MORRIS [3]          | 5,207   | 940,406    | 822,388    | 118,018     | 110,855      | 125,691   | 103,182     | ---   | ---            | ---          | 49,500                          | 190,059        | ---       | 82,616            | 143,885            |
| MORRISTOWN [0]      | 1,010   | 83,428     | 23,542     | 59,886      | 14,199       | 10,075    | 64,010      | ---   | ---            | ---          | 0                               | 180,603        | ---       | 10,075            | 20,000             |
| MORTON              | 436     | 72,075     | 27,395     | 44,680      | ---          | ---       | 44,680      | ---   | ---            | ---          | 30,170                          | 713            | ---       | ---               | ---                |
| MOTLEY              | 635     | 195,172    | 125,286    | 69,886      | 3,251        | 39,819    | 33,318      | ---   | ---            | ---          | 48,800                          | ---            | ---       | 39,819            | 28,000             |
| MOUND               | 9,460   | 608,703    | 557,538    | 51,165      | 17,185       | 49,257    | 19,093      | ---   | ---            | ---          | 0                               | 189,517        | ---       | 49,257            | 40,500             |
| MOUNDS VIEW         | 12,800  | 787,087    | 757,443    | 29,644      | 60,935       | 123,062   | (32,483)    | ---   | ---            | ---          | (12,000)                        | 55,780         | 1,945,00  | 123,062           | 135,000            |
| MOUNTAIN IRON       | 2,946   | 150,284    | 179,020    | (28,736)    | 870          | 569       | (28,435)    | ---   | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| MOUNTAIN LAKE       | 2,096   | 226,661    | 161,127    | 65,534      | 36           | 172       | 65,398      | ---   | ---            | ---          | (11,664)                        | 60,758         | ---       | 172               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| MURDOCK               |        | 307    | 36,104    | 34,501    | 1,603     | 572          | ---     | 2,175      | ---    | ---            | ---          | 0                               | 103,324        | 89,000    | ---               | ---                |
| MYRTLE                | [3]    | 63     | 4,248     | 3,620     | 628       | 36           | 1,500   | (836)      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| NASHUA                | [0]    | 60     | 1,244     | 5,171     | (3,927)   | 22           | ---     | (3,905)    | ---    | ---            | ---          | (2,150)                         | ---            | ---       | ---               | ---                |
| NASHWAUK              | [0]    | 947    | 34,320    | 52,878    | (18,558)  | ---          | ---     | (18,558)   | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| NERSTRAND             | [*][3] | 234    | 66,383    | 40,623    | 25,760    | 9,461        | 14,550  | 20,671     | ---    | ---            | ---          | (52,317)                        | 9,490          | ---       | 14,550            | ---                |
| NEVIS                 |        | 360    | 29,765    | 55,423    | (25,658)  | 14,448       | 3,990   | (15,200)   | ---    | ---            | ---          | 0                               | ---            | ---       | 3,990             | 20,000             |
| NEW AUBURN            | [0]    | 504    | 37,284    | 33,863    | 3,421     | 997          | 833     | 3,585      | 144    | ---            | ---          | 1,312                           | 1,800          | ---       | ---               | ---                |
| NEW BRIGHTON          |        | 22,260 | 1,022,712 | 1,413,746 | (391,034) | 311,836      | 10,737  | (89,935)   | ---    | ---            | ---          | 190,302                         | ---            | ---       | 10,737            | 49,800             |
| NEW GERMANY           | [0]    | 346    | 24,383    | 19,314    | 5,069     | 114          | ---     | 5,183      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| NEW HOPE              | [3]    | 20,910 | 3,792,381 | 3,843,695 | (51,314)  | 144,397      | 73,718  | 19,365     | ---    | ---            | ---          | 66,568                          | 82,932         | ---       | 73,718            | 145,800            |
| NEW LONDON            |        | 1,071  | 156,161   | 179,757   | (23,596)  | ---          | ---     | (23,596)   | ---    | ---            | ---          | (40,000)                        | 193,844        | ---       | ---               | ---                |
| NEW MARKET            |        | 815    | 64,971    | 93,276    | (28,305)  | 316,660      | 19,395  | 268,960    | ---    | ---            | ---          | 0                               | 40,795         | ---       | 19,395            | 87,000             |
| NEW MUNICH            | [0]    | 347    | 17,593    | 17,100    | 493       | 12,000       | ---     | 12,493     | ---    | ---            | 10,000       | 0                               | ---            | ---       | ---               | ---                |
| NEW PRAGUE            |        | 5,016  | 585,453   | 360,545   | 224,908   | 14,022       | 37,119  | 201,811    | ---    | ---            | ---          | 0                               | 888,744        | 748,285   | 36,501            | 35,000             |
| NEW RICHLAND          |        | 1,174  | 152,520   | 115,574   | 36,946    | 8,017        | 7,419   | 37,544     | ---    | ---            | ---          | 3,850                           | 715            | ---       | 7,419             | 20,000             |
| NEW TRIER             | [0]    | 116    | 9,572     | 10,913    | (1,341)   | 2,118        | 1,880   | (1,103)    | ---    | ---            | ---          | 0                               | ---            | ---       | 1,880             | 3,440              |
| NEW ULM               |        | 13,543 | 2,314,339 | 1,981,871 | 332,468   | 61,765       | 323,700 | 70,533     | ---    | ---            | 1,881        | 0                               | 227,880        | ---       | 323,700           | 4,945,000          |
| NEW YORK MILLS        |        | 1,175  | 115,765   | 71,164    | 44,601    | 4,137        | ---     | 48,738     | ---    | ---            | ---          | 105,000                         | ---            | ---       | ---               | ---                |
| NEWFOLDEN             | [0]    | 359    | 22,137    | 6,706     | 15,431    | 234          | 4,940   | 10,725     | ---    | ---            | ---          | 8,000                           | ---            | ---       | 4,940             | 7,000              |
| NEWPORT               |        | 3,740  | 127,475   | 181,331   | (53,856)  | 3,937        | ---     | (49,919)   | ---    | ---            | ---          | 0                               | 56,502         | ---       | ---               | ---                |
| NICOLLET              |        | 922    | 79,191    | 73,321    | 5,870     | ---          | ---     | 5,870      | ---    | ---            | ---          | 22,000                          | 21,944         | ---       | ---               | ---                |
| NIELSVILLE            | [0]    | 90     | 13,521    | 19,762    | (6,241)   | ---          | 2,331   | (8,572)    | ---    | ---            | ---          | 4,827                           | ---            | ---       | 2,331             | 1,100              |
| NORCROSS              | [2][0] | 61     | 10,570    | 17,912    | (7,342)   | ---          | ---     | (7,342)    | ---    | ---            | ---          | (2,000)                         | ---            | ---       | ---               | ---                |
| NORTH BRANCH          | [29]   | 8,978  | 968,615   | 151,020   | 817,595   | 26,915       | 448,922 | 395,588    | ---    | ---            | ---          | 0                               | 208,148        | ---       | 2,786             | 60,000             |
| NORTH MANKATO         |        | 12,208 | 966,809   | 756,020   | 210,789   | 12,548       | 102,697 | 120,640    | ---    | ---            | ---          | 74,500                          | 24,040         | ---       | 102,697           | 100,000            |
| NORTH ST. PAUL        |        | 11,959 | 837,341   | 751,472   | 85,869    | 32,161       | 40,645  | 77,385     | ---    | ---            | ---          | 211,486                         | 136,043        | ---       | 28,469            | 55,000             |
| NORTHFIELD            |        | 17,846 | 916,731   | 943,156   | (26,425)  | 287,693      | 26,258  | 235,010    | ---    | ---            | ---          | 236,955                         | 421,233        | 1,133,00  | 20,831            | 12,000             |
| NORTHOME              | [3]    | 224    | 38,471    | 61,195    | (22,724)  | 1,491        | 6,665   | (27,898)   | ---    | ---            | ---          | 0                               | 862            | ---       | 6,665             | 14,000             |
| NORTHROP              |        | 251    | 15,754    | 24,422    | (8,668)   | 15,464       | ---     | 6,796      | 12,803 | ---            | 2,518        | 0                               | ---            | ---       | ---               | ---                |
| NORWOOD YOUNG AMERICA |        | 3,162  | 411,044   | 214,285   | 196,759   | 41,089       | 38,490  | 199,358    | 26,772 | ---            | ---          | 17,878                          | 60,822         | ---       | 38,490            | 51,025             |
| OAK PARK HEIGHTS      |        | 4,329  | 321,700   | 359,139   | (37,439)  | 130,579      | 6,061   | 87,079     | ---    | ---            | ---          | 79,403                          | 8,705          | ---       | ---               | ---                |
| OAKDALE               |        | 27,500 | 1,472,674 | 1,618,200 | (145,526) | 80,970       | 1,446   | (66,002)   | ---    | ---            | ---          | 122,437                         | 50,441         | ---       | ---               | ---                |
| ODESSA                | [0]    | 110    | 26,781    | 43,513    | (16,732)  | ---          | 12,015  | (28,747)   | ---    | ---            | ---          | 0                               | ---            | ---       | 12,015            | 6,000              |
| ODIN                  |        | 124    | 13,324    | 14,441    | (1,117)   | 1,157        | 3,858   | (3,818)    | ---    | ---            | ---          | 0                               | ---            | ---       | 3,858             | 1,968              |
| OGILVIE               | [*]    | 481    | 15,109    | 28,875    | (13,766)  | 437          | ---     | (13,329)   | ---    | ---            | ---          | (7,000)                         | 25,173         | ---       | ---               | ---                |
| OKABENA               | [2]    | 181    | 53,652    | 41,237    | 12,415    | 4,102        | ---     | 16,517     | 2,492  | ---            | 1,610        | 0                               | 55,853         | ---       | ---               | ---                |
| OKLEE                 | [2]    | 408    | 81,206    | 84,841    | (3,635)   | 74           | 39,341  | (42,902)   | ---    | ---            | ---          | (6,450)                         | ---            | ---       | 39,341            | 22,500             |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                 |        | 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 |         |
| Name of City    | Pop.   |           |           |           |              |           |            |           |                |              |                                 |                |           |                   |                    |         |
| OLIVIA          |        | 2,551     | 371,758   | 287,873   | 83,885       | 9,808     | 62,775     | 30,918    | ---            | ---          | ---                             | 0              | ---       | ---               | 60,316             | 100,000 |
| ONAMIA          | [0][3] | 859       | 142,167   | 96,154    | 46,013       | 15,256    | 11,492     | 49,777    | ---            | ---          | ---                             | 0              | 36,289    | ---               | 11,492             | 16,000  |
| ORMSBY          |        | 151       | 39,285    | 33,061    | 6,224        | 822       | 18,675     | (11,629)  | ---            | ---          | ---                             | 0              | ---       | ---               | 18,675             | 2,822   |
| ORONO           |        | 7,625     | 250,495   | 300,450   | (49,955)     | 149,497   | 21,086     | 78,456    | 273            | ---          | ---                             | 0              | 30,832    | ---               | 20,960             | 141,652 |
| ORR             |        | 248       | 50,958    | 79,213    | (28,255)     | 7,908     | ---        | (20,347)  | ---            | ---          | ---                             | 0              | 1,225     | ---               | ---                | ---     |
| ORTONVILLE      |        | 2,081     | 526,802   | 447,754   | 79,048       | 1,456     | 98,685     | (18,181)  | ---            | ---          | ---                             | 50,000         | 55,348    | ---               | 98,685             | ---     |
| OSAKIS          | [1]    | 1,605     | 341,348   | 465,097   | (123,749)    | 5,258     | ---        | (118,491) | ---            | ---          | ---                             | 0              | 6,338     | 357,856           | ---                | ---     |
| OSLO            |        | 330       | 14,483    | 24,876    | (10,393)     | ---       | ---        | (10,393)  | ---            | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| OSSEO           |        | 2,402     | 129,859   | 147,352   | (17,493)     | 51,369    | ---        | 33,876    | ---            | ---          | ---                             | 7,000          | 25,949    | ---               | ---                | ---     |
| OSTRANDER       | [*]    | 211       | 17,977    | 36,420    | (18,443)     | 9         | ---        | (18,434)  | ---            | ---          | ---                             | 0              | 30,509    | 80,000            | ---                | ---     |
| OTSEGO          |        | 8,210     | 249,409   | 200,589   | 48,820       | 12,600    | 4,370      | 57,050    | ---            | ---          | ---                             | 0              | ---       | ---               | 4,370              | 24,000  |
| OTTERTAIL       | [20]   | 467       | ---       | 78,658    | (78,658)     | 587,031   | ---        | 508,373   | ---            | 586,436      | ---                             | 0              | 1,528,313 | 1,000,00          | ---                | ---     |
| OWATONNA        |        | 23,082    | 2,342,801 | 1,693,676 | 649,125      | 82,434    | 223,085    | 508,474   | ---            | ---          | ---                             | 0              | 802,194   | ---               | 223,085            | 209,236 |
| PALISADE        | [*][3] | 122       | 46,031    | 41,961    | 4,070        | 544       | ---        | 4,614     | ---            | ---          | ---                             | 12,000         | 14,718    | ---               | ---                | ---     |
| PARK RAPIDS     |        | 3,393     | 270,107   | 207,317   | 62,790       | 34,492    | 3,560      | 93,722    | ---            | ---          | ---                             | 0              | 24,016    | ---               | 3,560              | 10,000  |
| PARKERS PRAIRIE |        | 1,018     | 86,879    | 112,463   | (25,584)     | 2,767     | ---        | (22,817)  | ---            | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| PAYNESVILLE     |        | 2,305     | 309,538   | 261,938   | 47,600       | 14,495    | ---        | 62,095    | ---            | ---          | ---                             | 171,000        | 4,011     | ---               | ---                | ---     |
| PEASE           | [0]    | 165       | 10,675    | 38,025    | (27,350)     | 1,287     | ---        | (26,063)  | ---            | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| PELICAN RAPIDS  |        | 2,431     | 344,675   | 275,574   | 69,101       | 126       | 34,971     | 34,256    | ---            | ---          | ---                             | (37,822)       | 6,261     | ---               | 33,566             | 53,996  |
| PEMBERTON       | [0]    | 251       | 28,968    | 12,157    | 16,811       | 3,735     | 2,512      | 18,034    | ---            | ---          | ---                             | (13,468)       | 14,022    | ---               | 2,512              | 8,000   |
| PENNOCK         | [*]    | 510       | 34,473    | 37,001    | (2,528)      | ---       | ---        | (2,528)   | ---            | ---          | ---                             | 0              | 23        | ---               | ---                | ---     |
| PEQUOT LAKES    |        | 1,826     | 160,203   | 237,425   | (77,222)     | 14,108    | ---        | (63,114)  | ---            | ---          | ---                             | 5,865          | 75,274    | ---               | ---                | 9,294   |
| PERHAM          |        | 2,645     | 212,814   | 221,295   | (8,481)      | 15,585    | 16,078     | (8,974)   | ---            | ---          | 370                             | 84,138         | 13,299    | ---               | 16,078             | 25,000  |
| PERLEY          | [0]    | 115       | 18,462    | 5,716     | 12,746       | ---       | ---        | 12,746    | ---            | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| PETERSON        | [0]    | 264       | 12,005    | 13,848    | (1,843)      | ---       | ---        | (1,843)   | ---            | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| PILLAGER        |        | 445       | 43,778    | 75,842    | (32,064)     | 513       | ---        | (31,551)  | ---            | ---          | ---                             | 0              | 16,018    | ---               | ---                | ---     |
| PINE CITY       |        | 3,125     | 160,811   | 138,569   | 22,242       | 23,234    | ---        | 45,476    | 239            | ---          | ---                             | 29,289         | 40,301    | ---               | ---                | ---     |
| PINE ISLAND     |        | 2,845     | 271,524   | 219,718   | 51,806       | 33,599    | ---        | 85,405    | ---            | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| PINE RIVER      |        | 943       | 88,687    | 75,394    | 13,293       | ---       | ---        | 13,293    | ---            | ---          | ---                             | 14,629         | 4,594     | 167,260           | ---                | ---     |
| PIPESTONE       |        | 4,383     | 347,250   | 272,937   | 74,313       | 21,339    | 40,418     | 55,234    | ---            | ---          | ---                             | 108,124        | 15,507    | ---               | 40,241             | 30,440  |
| PLAINVIEW       |        | 3,242     | 243,958   | 199,131   | 44,827       | 88,074    | 16,118     | 116,783   | 70,919         | ---          | ---                             | 0              | 14,970    | ---               | 16,118             | 55,000  |
| PLATO           | [0]    | 334       | 33,326    | 22,531    | 10,795       | 8,853     | 2,452      | 17,196    | 7,223          | ---          | ---                             | 0              | ---       | ---               | ---                | ---     |
| PLUMMER         | [1][0] | 266       | 49,107    | 29,354    | 19,753       | 8,176     | 9,625      | 18,304    | ---            | ---          | ---                             | 0              | 9,370     | ---               | 9,625              | 15,000  |
| PLYMOUTH        |        | 67,824    | 2,873,786 | 3,803,114 | (929,328)    | 1,810,228 | 1,020      | 879,880   | ---            | ---          | ---                             | (29,589)       | ---       | ---               | 1,020              | 295,000 |
| PORTER          | [3]    | 179       | 43,747    | 31,941    | 11,806       | 2,587     | 3,399      | 10,994    | ---            | ---          | 2,396                           | 0              | ---       | ---               | 3,399              | 638     |
| PRESTON         |        | 1,411     | 250,882   | 213,675   | 37,207       | 103,232   | 57,285     | 83,154    | ---            | ---          | ---                             | 0              | 16,612    | ---               | 50,177             | 91,071  |
| PRINCETON       | [29]   | 4,149     | 453,070   | 285,713   | 167,357      | 23,127    | 88,142     | 102,342   | ---            | ---          | ---                             | 0              | 349,847   | 274,123           | 71,543             | 92,000  |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| PRINSBURG        | [0]    | 454    | 21,884    | 31,372    | (9,488)   | 5,091        | 1,112   | (5,509)    | ---     | ---            | ---          | 0                               | 53,985         | ---       | ---               | ---                |
| PRIOR LAKE       |        | 17,160 | 1,194,753 | 1,093,119 | 101,634   | 163,650      | ---     | 265,284    | ---     | ---            | ---          | 480,367                         | ---            | ---       | ---               | ---                |
| PROCTOR          | [29]   | 2,841  | 415,237   | 418,510   | (3,273)   | 38,642       | ---     | 35,369     | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| RACINE           |        | 379    | 38,641    | 32,520    | 6,121     | 99           | ---     | 6,220      | ---     | ---            | ---          | 5,500                           | ---            | ---       | ---               | 1,749              |
| RAMSEY           |        | 18,830 | 573,788   | 554,126   | 19,662    | 2,224,597    | ---     | 2,244,259  | ---     | ---            | ---          | 13,000                          | 747,645        | ---       | ---               | ---                |
| RANDALL          | [3]    | 550    | 94,158    | 128,064   | (33,906)  | ---          | 12,821  | (46,727)   | ---     | ---            | ---          | 0                               | ---            | ---       | 12,821            | 8,000              |
| RANDOLPH         | [0]    | 330    | 23,837    | 18,542    | 5,295     | 6,977        | ---     | 12,272     | ---     | ---            | ---          | 0                               | 4,929          | ---       | ---               | ---                |
| RANIER           | [3]    | 184    | 168,345   | 181,853   | (13,508)  | 10,195       | 2,550   | (5,863)    | ---     | ---            | ---          | 0                               | ---            | ---       | 2,550             | 8,000              |
| RAYMOND          | [0]    | 797    | 53,358    | 38,158    | 15,200    | ---          | ---     | 15,200     | ---     | ---            | ---          | 7,680                           | ---            | ---       | ---               | ---                |
| RED LAKE FALLS   |        | 1,601  | 161,908   | 122,005   | 39,903    | 23,548       | 48,010  | 15,441     | ---     | 9,500          | ---          | 0                               | 2,154          | ---       | 48,010            | 33,500             |
| RED WING         |        | 16,269 | 1,781,180 | 1,263,105 | 518,075   | 224,019      | ---     | 742,094    | ---     | ---            | ---          | 6,700                           | 316,556        | ---       | ---               | ---                |
| REDWOOD FALLS    |        | 5,399  | 632,742   | 360,018   | 272,724   | 178,709      | 94,780  | 356,653    | 125,733 | ---            | ---          | 20,000                          | 47,895         | ---       | 88,948            | 120,000            |
| REMER            | [3][0] | 368    | 109,846   | 61,678    | 48,168    | ---          | 11,039  | 37,129     | ---     | ---            | ---          | 139,950                         | ---            | 280,000   | 11,039            | 18,607             |
| RENVILLE         |        | 1,303  | 230,876   | 163,678   | 67,198    | 2,658        | 123,782 | (53,926)   | ---     | ---            | ---          | (141,377)                       | ---            | ---       | 123,782           | 103,500            |
| REVERE           | [1]    | 94     | 24,019    | 17,220    | 6,799     | 481          | ---     | 7,280      | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| RICE             |        | 773    | 49,042    | 55,874    | (6,832)   | 1,865        | ---     | (4,967)    | ---     | ---            | ---          | 2,500                           | ---            | ---       | ---               | ---                |
| RICHFIELD        | [3]    | 34,575 | 4,780,669 | 4,378,297 | 402,372   | 126,156      | ---     | 528,528    | ---     | ---            | ---          | 142,678                         | 429,838        | ---       | ---               | ---                |
| RICHMOND         | [0]    | 1,267  | 65,728    | 30,247    | 35,481    | 1,534        | ---     | 37,015     | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| RIVERTON         | [0]    | 113    | 12,572    | 8,860     | 3,712     | ---          | ---     | 3,712      | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| ROBBINSDALE      |        | 14,077 | 777,304   | 740,627   | 36,677    | 84,413       | 21,448  | 99,642     | ---     | ---            | ---          | 0                               | 456,532        | 944,629   | 21,448            | ---                |
| ROCHESTER        |        | 91,264 | 5,707,107 | 4,263,221 | 1,443,886 | 81,084       | ---     | 1,524,970  | ---     | ---            | ---          | 305,508                         | 1,838,051      | ---       | ---               | ---                |
| ROCKFORD         |        | 3,681  | 338,459   | 429,777   | (91,318)  | 34,221       | 29,500  | (86,597)   | ---     | ---            | ---          | 0                               | 104,199        | ---       | 29,500            | 52,500             |
| ROCKVILLE        |        | 2,585  | 59,004    | 86,659    | (27,655)  | 7,944        | ---     | (19,711)   | ---     | ---            | ---          | 83,229                          | ---            | ---       | ---               | ---                |
| ROGERS           |        | 5,010  | 473,325   | 641,892   | (168,567) | 16,439       | ---     | (152,128)  | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| ROLLINGSTONE     |        | 673    | 50,124    | 38,008    | 12,116    | 876          | ---     | 12,992     | ---     | ---            | ---          | (677)                           | ---            | ---       | ---               | ---                |
| ROSCOE           | [0]    | 109    | 6,278     | 9,262     | (2,984)   | ---          | ---     | (2,984)    | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| ROSE CREEK       | [0][3] | 351    | 46,274    | 47,455    | (1,181)   | 195          | ---     | (986)      | ---     | ---            | ---          | (12,000)                        | 19,250         | ---       | ---               | ---                |
| ROSEAU           |        | 2,746  | 333,202   | 323,114   | 10,088    | 14,566       | 61,320  | (36,666)   | ---     | ---            | ---          | 0                               | 11,275         | ---       | 61,320            | 105,000            |
| ROSEMOUNT        |        | 16,110 | 925,159   | 1,036,836 | (111,677) | 1,587,015    | 93,967  | 1,381,371  | ---     | ---            | ---          | (70,851)                        | 1,923,138      | ---       | 93,967            | 215,000            |
| ROSEVILLE        |        | 34,100 | 3,368,871 | 3,701,411 | (332,540) | 15,590       | ---     | (316,950)  | ---     | ---            | ---          | (7,000)                         | 148,998        | ---       | ---               | ---                |
| ROTHSAY          | [0]    | 510    | 45,933    | 31,119    | 14,814    | 8,040        | 28,974  | (6,120)    | 8,021   | ---            | ---          | (27,845)                        | ---            | ---       | 16,543            | 8,600              |
| ROUND LAKE       |        | 415    | 43,730    | 72,350    | (28,620)  | 22,131       | ---     | (6,489)    | ---     | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| ROYALTON         | [*]    | 850    | 94,635    | 38,225    | 56,410    | 4,689        | 6,317   | 54,782     | ---     | ---            | ---          | 5,691                           | 2,484          | ---       | 6,161             | 29,300             |
| RUSH CITY        |        | 2,447  | 376,926   | 204,219   | 172,707   | 32,963       | 41,874  | 163,796    | 24,570  | ---            | ---          | 73,889                          | 15,000         | ---       | 41,874            | 183,000            |
| RUSHFORD         |        | 1,742  | 140,926   | 131,275   | 9,651     | 141          | 25,670  | (15,878)   | ---     | ---            | ---          | (35,000)                        | 16,758         | ---       | 25,670            | 31,000             |
| RUSHFORD VILLAGE | [0]    | 729    | 16,800    | 9,384     | 7,416     | 2,539        | ---     | 9,955      | ---     | ---            | ---          | 0                               | 5,596          | ---       | ---               | ---                |
| RUSHMORE         |        | 371    | 42,584    | 55,923    | (13,339)  | 2,436        | ---     | (10,903)   | ---     | ---            | ---          | 0                               | 130,539        | ---       | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| RUSSELL          |        | 359    | 27,637    | 49,429    | (21,792)  | 454          | 172       | (21,510)   | ---    | ---            | ---          | 0                               | ---            | ---       | 172               | ---                |
| RUTHTON          | [2]    | 274    | 39,542    | 45,657    | (6,115)   | 11,992       | 13,902    | (8,025)    | ---    | ---            | ---          | 0                               | 2,775          | ---       | 13,902            | 10,000             |
| SABIN            | [0]    | 413    | 50,573    | 33,359    | 17,214    | 711          | 16,125    | 1,800      | ---    | ---            | ---          | 0                               | ---            | ---       | 1,125             | 15,000             |
| SACRED HEART     | [3]    | 539    | 113,618   | 140,075   | (26,457)  | 92,846       | 19,080    | 47,309     | 84,000 | ---            | ---          | 0                               | ---            | ---       | 19,080            | 64,782             |
| SANBORN          |        | 417    | 78,806    | 33,992    | 44,814    | 2            | ---       | 44,816     | ---    | ---            | ---          | 6,850                           | ---            | ---       | ---               | ---                |
| SANDSTONE        |        | 2,459  | 120,636   | 96,647    | 23,989    | 4,451        | ---       | 28,440     | ---    | ---            | ---          | 82,227                          | ---            | ---       | ---               | ---                |
| SARGEANT         | [0]    | 76     | 7,598     | 2,365     | 5,233     | 27           | ---       | 5,260      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| SARTELL          | [3]    | 10,957 | 1,308,095 | 1,442,377 | (134,282) | 9,106        | ---       | (125,176)  | ---    | ---            | ---          | (109,570)                       | 3,172,520      | ---       | ---               | ---                |
| SAUK CENTRE      | [4]    | 4,012  | ---       | ---       | ---       | ---          | ---       | ---        | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| SAUK RAPIDS      |        | 11,423 | 764,293   | 542,806   | 221,487   | 285,822      | 194,086   | 313,223    | ---    | ---            | ---          | 0                               | 1,642,772      | ---       | 194,086           | 70,000             |
| SAVAGE           | [3]    | 23,220 | 5,101,017 | 4,282,551 | 818,466   | 1,219,490    | 592,045   | 1,445,911  | ---    | ---            | 4,700        | 521,853                         | 371,362        | 2,330,00  | 588,548           | 859,000            |
| SCANLON          | [3]    | 833    | 191,947   | 160,231   | 31,716    | 2,042        | 37,519    | (3,761)    | ---    | ---            | ---          | 0                               | 3,273          | ---       | 36,485            | 20,000             |
| SEBEKA           | [0]    | 696    | 69,466    | 41,796    | 27,670    | 956          | ---       | 28,626     | ---    | ---            | ---          | 16,230                          | ---            | ---       | ---               | ---                |
| SHAFER           | [*][3] | 478    | 339,506   | 96,006    | 243,500   | 49,360       | 23,744    | 269,116    | 32,409 | ---            | 2,562        | (5,478)                         | 1,207,049      | 956,125   | 23,744            | 33,805             |
| SHAKOPEE         |        | 23,900 | 1,983,320 | 1,574,960 | 408,360   | 310,834      | 121,249   | 597,945    | ---    | ---            | ---          | 438,281                         | 1,997,726      | ---       | 121,249           | 58,000             |
| SHELLY           | [0]    | 267    | 22,065    | 44,460    | (22,395)  | 1,367        | 4,625     | (25,653)   | ---    | ---            | ---          | 0                               | ---            | ---       | 4,625             | 2,400              |
| SHERBURN         | [3]    | 1,065  | 244,883   | 245,965   | (1,082)   | 42,245       | 12,131    | 29,032     | 2,220  | ---            | ---          | 0                               | 10,369         | ---       | 12,131            | 20,000             |
| SHOREVIEW        |        | 26,478 | 1,175,798 | 1,431,963 | (256,165) | 138,920      | 121,813   | (239,058)  | ---    | ---            | ---          | 100,000                         | 794,067        | 295,000   | 121,813           | 409,122            |
| SHOREWOOD        |        | 7,590  | 287,465   | 417,380   | (129,915) | 106,011      | 90,259    | (114,163)  | ---    | ---            | ---          | 10,000                          | 935            | ---       | 93,280            | 185,000            |
| SILVER BAY       |        | 2,050  | 435,017   | 433,625   | 1,392     | 12,659       | 15,027    | (976)      | ---    | ---            | ---          | 0                               | 3,054          | ---       | 15,027            | 28,000             |
| SILVER LAKE      |        | 774    | 93,624    | 88,101    | 5,523     | 5,420        | 27,038    | (16,095)   | ---    | ---            | ---          | 0                               | 21,467         | ---       | 27,038            | 15,000             |
| SKYLINE          |        | 319    | 53,664    | 33,756    | 19,908    | ---          | 21,105    | (1,197)    | ---    | ---            | ---          | 0                               | 2,259          | ---       | 21,105            | 40,000             |
| SLAYTON          | [1]    | 2,079  | 210,272   | 267,449   | (57,177)  | 13,463       | 1,247     | (44,961)   | ---    | ---            | ---          | 0                               | 27,743         | ---       | ---               | ---                |
| SLEEPY EYE       |        | 3,504  | 338,636   | 333,136   | 5,500     | 7,824        | 15,488    | (2,164)    | ---    | ---            | ---          | 19,339                          | 21,958         | ---       | 13,432            | 47,500             |
| SOUTH HAVEN      | [*]    | 191    | 10,329    | 9,047     | 1,282     | 926          | ---       | 2,208      | ---    | ---            | 23,244       | 0                               | 23,244         | ---       | ---               | ---                |
| SOUTH ST. PAUL   |        | 20,313 | 797,603   | 762,908   | 34,695    | 27,171       | 240       | 61,626     | ---    | ---            | ---          | 0                               | 52,301         | ---       | 240               | 50,000             |
| SPICER           |        | 1,135  | 198,999   | 309,225   | (110,226) | 25,724       | ---       | (84,502)   | ---    | ---            | ---          | 315,000                         | ---            | ---       | ---               | ---                |
| SPRING GROVE     | [0]    | 1,307  | 112,813   | 74,104    | 38,709    | 11,380       | ---       | 50,089     | ---    | ---            | ---          | 15,858                          | ---            | ---       | ---               | ---                |
| SPRING LAKE PARK |        | 6,825  | 372,834   | 424,455   | (51,621)  | 149,572      | 20,574    | 77,377     | ---    | ---            | ---          | 0                               | 47,647         | ---       | ---               | ---                |
| SPRING PARK      |        | 1,720  | 154,564   | 144,663   | 9,901     | 25,013       | ---       | 34,914     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| SPRING VALLEY    |        | 2,571  | 247,571   | 212,493   | 35,078    | 48,909       | 14,043    | 69,944     | ---    | ---            | ---          | (17,915)                        | 52,117         | ---       | 14,043            | ---                |
| SPRINGFIELD      |        | 2,211  | 211,623   | 260,503   | (48,880)  | 8,669        | ---       | (40,211)   | ---    | ---            | ---          | 0                               | 83,753         | ---       | ---               | ---                |
| ST. ANTHONY      |        | 8,019  | 439,498   | 536,002   | (96,504)  | 421,616      | 2,101     | 323,011    | ---    | ---            | ---          | 30,000                          | ---            | ---       | ---               | ---                |
| ST. BONIFACIUS   | [*]    | 2,163  | 198,588   | 144,242   | 54,346    | 59,372       | 57,064    | 56,654     | ---    | ---            | ---          | 52,594                          | ---            | ---       | ---               | ---                |
| ST. CHARLES      |        | 3,341  | 273,696   | 207,099   | 66,597    | 57,230       | ---       | 123,827    | ---    | ---            | ---          | 14,388                          | 513,717        | 337,639   | ---               | ---                |
| ST. CLAIR        |        | 832    | 44,437    | 33,016    | 11,421    | 7,948        | ---       | 19,369     | ---    | ---            | ---          | 0                               | 5,370          | ---       | ---               | ---                |
| ST. CLOUD        |        | 61,248 | 7,489,343 | 4,880,506 | 2,608,837 | 680,124      | 1,196,842 | 2,092,119  | ---    | ---            | 52,500       | 492,500                         | 281,059        | 1,031,16  | 1,196,842         | 23,337,300         |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| ST. FRANCIS       |        | 5,680     | 413,379    | 235,198    | 178,181      | 1,910     | ---        | 180,091   | ---            | ---          | 0                               | 222,406        | ---        | ---               | ---                |
| ST. HILAIRE       | [*]    | 268       | 25,503     | 24,318     | 1,185        | 299       | ---        | 1,484     | ---            | ---          | 0                               | ---            | ---        | ---               | ---                |
| ST. JAMES         |        | 4,671     | 1,082,488  | 495,889    | 586,599      | 20,882    | ---        | 607,481   | ---            | 550          | 502,857                         | 1,736,347      | ---        | ---               | 50,000             |
| ST. JOSEPH        |        | 5,024     | 190,212    | 222,158    | (31,946)     | 32,124    | ---        | 178       | ---            | ---          | 0                               | 780            | ---        | ---               | ---                |
| ST. LEO           |        | 102       | 11,310     | 9,367      | 1,943        | 63        | 574        | 1,432     | ---            | ---          | (5,176)                         | ---            | ---        | 574               | 8,794              |
| ST. LOUIS PARK    |        | 44,744    | 2,307,216  | 2,382,631  | (75,415)     | 283,972   | 3,614      | 204,943   | ---            | ---          | 6,670,320                       | 219,518        | ---        | ---               | 26,602             |
| ST. MARTIN        | [0]    | 282       | 43,476     | 19,260     | 24,216       | 5,122     | 1,300      | 28,038    | ---            | ---          | 21,386                          | ---            | ---        | 1,300             | 8,000              |
| ST. MICHAEL       | [7]    | 11,197    | 605,268    | 264,039    | 341,229      | 34,635    | ---        | 375,864   | ---            | ---          | 35,000                          | ---            | ---        | ---               | ---                |
| ST. PAUL          | [29]   | 288,000   | 31,089,226 | 26,406,903 | 4,682,323    | 1,588,800 | 2,317,299  | 3,953,824 | ---            | 10,748       | 77,960                          | 0              | 12,362,234 | 1,308,407         | 2,630,607          |
| ST. PAUL PARK     |        | 5,095     | 278,288    | 292,440    | (14,152)     | 6,690     | 16,050     | (23,512)  | ---            | ---          | 12,500                          | 101,880        | ---        | 16,050            | 60,000             |
| ST. PETER         |        | 9,979     | 1,288,167  | 932,088    | 356,079      | 944,191   | 90,988     | 1,209,282 | ---            | 932,375      | 118,987                         | 1,282,733      | 935,000    | 81,132            | 1,162,949          |
| STACY             | [3]    | 1,322     | 149,419    | 111,726    | 37,693       | 15,739    | 21,134     | 32,298    | 14,849         | ---          | 0                               | ---            | ---        | 21,134            | ---                |
| STAPLES           |        | 3,138     | 189,790    | 171,337    | 18,453       | 25,570    | ---        | 44,023    | ---            | ---          | 0                               | 145,558        | ---        | ---               | ---                |
| STARBUCK          | [0]    | 1,327     | 185,080    | 77,936     | 107,144      | 11,375    | 48,612     | 69,907    | ---            | ---          | 0                               | ---            | 721,935    | 48,612            | 782,300            |
| STEEN             | [0]    | 180       | 21,366     | 9,559      | 11,807       | 1,112     | 1,361      | 11,558    | ---            | ---          | 0                               | ---            | ---        | 1,361             | 1,417              |
| STEPHEN           | [0]    | 678       | 83,816     | 138,366    | (54,550)     | 60,650    | ---        | 6,100     | ---            | ---          | (15,000)                        | 21,858         | ---        | ---               | ---                |
| STEWART           |        | 558       | 36,616     | 29,665     | 6,951        | 509       | ---        | 7,460     | ---            | ---          | 0                               | ---            | ---        | ---               | ---                |
| STEWARTVILLE      |        | 5,556     | 424,974    | 334,149    | 90,825       | 45,426    | 17,582     | 118,669   | ---            | ---          | 53,180                          | 10,678         | ---        | 17,582            | 45,000             |
| STILLWATER        | [29]   | 16,109    | 886,239    | 940,467    | (54,228)     | 557,301   | 16,726     | 486,347   | ---            | ---          | 0                               | 396,140        | ---        | 57,758            | 90,000             |
| STORDEN           | [1]    | 263       | 55,024     | 68,313     | (13,289)     | ---       | ---        | (13,289)  | ---            | ---          | (11,000)                        | 4,192          | ---        | ---               | ---                |
| STRANDQUIST       |        | 81        | 4,046      | 3,637      | 409          | ---       | ---        | 409       | ---            | ---          | 409                             | ---            | ---        | ---               | ---                |
| STRATHCONA        | [0]    | 24        | 153        | 204        | (51)         | ---       | ---        | (51)      | ---            | ---          | 0                               | ---            | ---        | ---               | ---                |
| SWANVILLE         | [0][3] | 356       | 49,894     | 35,295     | 14,599       | ---       | ---        | 14,599    | ---            | ---          | 0                               | ---            | ---        | ---               | ---                |
| TACONITE          | [*]    | 315       | ---        | 23,186     | (23,186)     | 18,333    | ---        | (4,853)   | 18,333         | ---          | (4,853)                         | ---            | ---        | ---               | ---                |
| TAUNTON           | [1]    | 200       | 34,223     | 36,356     | (2,133)      | 5,683     | 5,942      | (2,392)   | ---            | ---          | 0                               | ---            | ---        | 5,942             | 9,730              |
| TAYLORS FALLS     |        | 987       | 115,422    | 68,200     | 47,222       | 2,825     | ---        | 50,047    | ---            | ---          | 6,147                           | 21,967         | ---        | ---               | ---                |
| THIEF RIVER FALLS |        | 8,447     | 1,322,965  | 1,341,804  | (18,839)     | 42,334    | 285,265    | (261,770) | ---            | ---          | 0                               | 139,964        | ---        | 262,851           | 112,900            |
| THOMSON           | [0]    | 160       | 11,921     | 7,469      | 4,452        | 1,262     | 55         | 5,659     | ---            | ---          | 920                             | ---            | ---        | ---               | ---                |
| TINTAH            | [0]    | 72        | 5,604      | 6,484      | (880)        | 4,733     | 3,350      | 503       | ---            | ---          | 0                               | ---            | ---        | 3,350             | 5,000              |
| TONKA BAY         |        | 1,566     | 125,607    | 203,595    | (77,988)     | ---       | ---        | (77,988)  | ---            | ---          | (70,130)                        | ---            | ---        | ---               | ---                |
| TOWER             | [*]    | 494       | 102,497    | 95,171     | 7,326        | ---       | ---        | 7,326     | ---            | ---          | 0                               | ---            | ---        | ---               | ---                |
| TRACY             | [3]    | 2,247     | 401,989    | 297,452    | 104,537      | 46,654    | 219        | 150,972   | ---            | ---          | 268,293                         | 2,359          | ---        | ---               | ---                |
| TRIMONT           |        | 738       | 107,761    | 154,292    | (46,531)     | 31,499    | 19,085     | (34,117)  | 7,931          | 1,952        | 0                               | 2,800          | ---        | 19,085            | ---                |
| TROMMALD          | [3]    | 122       | 8,461      | 4,638      | 3,823        | 956       | ---        | 4,779     | ---            | ---          | 2,200                           | 874            | ---        | ---               | 5,152              |
| TROSKY            |        | 112       | 5,842      | 3,351      | 2,491        | ---       | 283        | 2,208     | ---            | ---          | 0                               | ---            | ---        | 283               | 759                |
| TRUMAN            |        | 1,231     | 129,320    | 129,993    | (673)        | 12,987    | 18,472     | (6,158)   | ---            | ---          | 338                             | 11,234         | ---        | 17,805            | 29,700             |
| TWIN LAKES        |        | 164       | 6,361      | 13,912     | (7,551)      | 8,489     | ---        | 938       | 8,489          | ---          | 0                               | ---            | ---        | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| TWIN VALLEY [1] | 852    | 208,775   | 238,901   | (30,126)  | 79,678       | 47,317  | 2,235      | 70,010 | ---            | ---          | 0                               | 139,461        | ---       | 46,795            | 40,000             |
| TWO HARBORS     | 3,633  | 558,607   | 556,413   | 2,194     | 107,547      | 23,467  | 86,274     | 42,325 | ---            | 19,570       | 0                               | 38,062         | ---       | 23,467            | 35,416             |
| TYLER           | 1,209  | 125,989   | 118,220   | 7,769     | 7,428        | 6,870   | 8,327      | ---    | ---            | ---          | 0                               | ---            | ---       | 6,870             | 20,701             |
| ULEN            | 536    | 34,306    | 27,310    | 6,996     | 1,909        | ---     | 8,905      | 1,909  | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| UNDERWOOD       | 335    | 79,931    | 46,235    | 33,696    | 5,513        | ---     | 39,209     | 5,513  | ---            | ---          | 56,091                          | ---            | ---       | ---               | ---                |
| UPSALA          | 425    | 42,801    | 48,883    | (6,082)   | 74           | ---     | (6,008)    | ---    | ---            | ---          | 26,016                          | 536            | ---       | ---               | ---                |
| UTICA [3]       | 226    | 21,997    | 31,964    | (9,967)   | 1,455        | 2,935   | (11,447)   | ---    | ---            | ---          | 0                               | 32,061         | 35,805    | 2,935             | 5,000              |
| VADNAIS HEIGHTS | 13,250 | 669,101   | 978,754   | (309,653) | 236,467      | ---     | (73,186)   | ---    | ---            | ---          | 61,000                          | 239,149        | ---       | ---               | ---                |
| VERGAS [0]      | 314    | 55,986    | 35,388    | 20,598    | 17,755       | 14,232  | 24,121     | ---    | ---            | ---          | 0                               | ---            | ---       | 14,232            | 11,000             |
| VERMILLION [0]  | 442    | 31,953    | 84,836    | (52,883)  | 44,982       | 13,395  | (21,296)   | 31,101 | ---            | 4,773        | 0                               | ---            | ---       | 13,395            | 40,000             |
| VERNDALE        | 575    | 53,751    | 51,267    | 2,484     | 1,141        | 6,172   | (2,547)    | ---    | ---            | ---          | 0                               | ---            | ---       | 6,172             | 7,750              |
| VERNON CENTER   | 354    | 47,656    | 24,688    | 22,968    | ---          | 3,127   | 19,841     | ---    | ---            | ---          | 0                               | 5,676          | ---       | 3,127             | 7,307              |
| VESTA           | 330    | 24,811    | 24,554    | 257       | ---          | ---     | 257        | ---    | ---            | ---          | (5,000)                         | ---            | ---       | ---               | ---                |
| VICTORIA        | 4,790  | 316,041   | 351,451   | (35,410)  | 752,257      | ---     | 716,847    | ---    | ---            | ---          | 271,624                         | 49,457         | ---       | ---               | ---                |
| VIKING [3]      | 86     | 2,784     | 3,010     | (226)     | ---          | ---     | (226)      | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| VIRGINIA        | 9,108  | 1,513,026 | 1,446,630 | 66,396    | 51,207       | 180,695 | (63,092)   | ---    | ---            | ---          | 0                               | 91,467         | ---       | 180,695           | 259,000            |
| WABASHA [3]     | 2,634  | 514,414   | 257,768   | 256,646   | 72,438       | ---     | 329,084    | ---    | ---            | 739          | 146,410                         | 249,761        | ---       | ---               | ---                |
| WABASSO         | 664    | 79,153    | 47,277    | 31,876    | 163          | ---     | 32,039     | ---    | ---            | ---          | 6,850                           | 30,243         | ---       | ---               | ---                |
| WACONIA         | 7,600  | 795,883   | 822,387   | (26,504)  | 55,327       | 188,451 | (159,628)  | ---    | ---            | ---          | (1,200,000)                     | 954,297        | ---       | 188,451           | 181,407            |
| WADENA          | 4,293  | 349,625   | 237,857   | 111,768   | 46,576       | 11,415  | 146,929    | ---    | ---            | ---          | 31,948                          | 1,947,268      | 1,956,81  | 11,415            | ---                |
| WAITE PARK      | 6,690  | 849,746   | 608,791   | 240,955   | 67,811       | 438,738 | (129,972)  | ---    | ---            | ---          | 0                               | 1,355,698      | ---       | 438,738           | 165,000            |
| WALDORF [0]     | 236    | 11,019    | 14,250    | (3,231)   | ---          | ---     | (3,231)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| WALKER          | 1,099  | 184,452   | 153,752   | 30,700    | 6,144        | 32,103  | 4,741      | ---    | ---            | ---          | 0                               | 70,353         | ---       | 32,103            | 84,046             |
| WALNUT GROVE    | 684    | 62,087    | 85,687    | (23,600)  | 670          | ---     | (22,930)   | ---    | ---            | ---          | 0                               | 6,357          | ---       | ---               | ---                |
| WALTERS [0]     | 82     | 3,179     | 2,737     | 442       | 35           | 409     | 68         | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| WALTHAM [0][3]  | 193    | 28,001    | 18,446    | 9,555     | 2,582        | ---     | 12,137     | ---    | ---            | ---          | (5,650)                         | 3,000          | ---       | ---               | ---                |
| WANAMINGO       | 1,022  | 188,239   | 168,738   | 19,501    | 87,739       | 51,218  | 56,022     | ---    | ---            | ---          | 0                               | 730,820        | 558,793   | 51,218            | 79,000             |
| WANDA [0]       | 93     | 6,518     | 6,740     | (222)     | 3,182        | 12,870  | (9,910)    | ---    | ---            | ---          | (8,000)                         | 12,870         | ---       | ---               | ---                |
| WARBA [3][*]    | 186    | 22,630    | 16,374    | 6,256     | 1,578        | 20      | 7,814      | ---    | ---            | 1,513        | 3,000                           | ---            | ---       | 20                | ---                |
| WARREN          | 1,661  | 143,912   | 202,295   | (58,383)  | 21,761       | 8,480   | (45,102)   | ---    | 106,039        | ---          | (562,331)                       | 693,322        | ---       | 8,480             | 27,317             |
| WARROAD         | 1,751  | 218,401   | 186,556   | 31,845    | 462          | ---     | 32,307     | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |
| WASECA          | 9,717  | 1,007,549 | 745,249   | 262,300   | 35,533       | 81,468  | 216,365    | ---    | ---            | ---          | 45,000                          | 576,543        | ---       | 79,463            | 90,000             |
| WATERTOWN       | 3,413  | 352,731   | 234,940   | 117,791   | 161,534      | 103,854 | 175,471    | 140    | ---            | ---          | 0                               | 2,081,464      | 2,081,83  | 103,854           | 155,000            |
| WATERVILLE      | 1,834  | 161,319   | 110,923   | 50,396    | 13,372       | 47,357  | 16,411     | ---    | ---            | ---          | 0                               | 1,074          | 598,776   | 47,357            | 655,000            |
| WATKINS [0]     | 882    | 136,330   | 52,394    | 83,936    | 1,674        | 68,586  | 17,024     | 1,324  | ---            | ---          | (589)                           | 2,898          | ---       | 68,586            | 46,200             |
| WATSON [3][0]   | 203    | 35,427    | 74,381    | (38,954)  | 195          | ---     | (38,759)   | ---    | ---            | ---          | (1,250)                         | 4,174          | ---       | ---               | ---                |
| WAUBUN [0][3]   | 399    | 36,692    | 43,785    | (7,093)   | 715          | 166     | (6,544)    | ---    | ---            | ---          | 0                               | ---            | ---       | ---               | ---                |

**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| WAVERLY         | [*]     | 747         | 84,324      | 42,932     | 41,392       | 459        | ---        | 41,851    | ---            | ---          | ---                             | 45,115         | ---        | ---               | ---                |
| WAYZATA         |         | 4,119       | 480,363     | 525,575    | (45,212)     | 35,984     | ---        | (9,228)   | ---            | ---          | ---                             | 15,000         | ---        | ---               | ---                |
| WELCOME         |         | 693         | 57,029      | 46,557     | 10,472       | 358        | ---        | 10,830    | ---            | ---          | ---                             | 0              | ---        | ---               | ---                |
| WELLS           |         | 2,489       | 210,839     | 213,131    | (2,292)      | 15,432     | ---        | 13,140    | ---            | ---          | ---                             | 0              | 7,269      | ---               | ---                |
| WENDELL         | [0]     | 178         | 10,987      | 43,401     | (32,414)     | ---        | ---        | (32,414)  | ---            | ---          | ---                             | 0              | 12,648     | ---               | ---                |
| WEST CONCORD    | [0][3]  | 838         | 140,946     | 111,052    | 29,894       | 5,750      | ---        | 35,644    | ---            | ---          | ---                             | 0              | 12,648     | ---               | ---                |
| WESTBROOK       |         | 744         | 87,495      | 76,324     | 11,171       | 300        | ---        | 11,471    | ---            | ---          | ---                             | 0              | 6,000      | ---               | ---                |
| WHEATON         |         | 1,561       | 228,268     | 139,413    | 88,855       | ---        | 65,650     | 23,205    | ---            | ---          | ---                             | 0              | ---        | 65,650            | 34,000             |
| WHITE BEAR LAKE |         | 24,874      | 1,016,254   | 1,067,435  | (51,181)     | 36,321     | 26,374     | (41,234)  | ---            | ---          | ---                             | 227,365        | 2,258      | ---               | ---                |
| WILDER          | [0]     | 73          | 10,914      | 3,008      | 7,906        | 4          | ---        | 7,910     | ---            | ---          | ---                             | 0              | ---        | ---               | ---                |
| WILLERNIE       |         | 552         | 28,945      | 51,659     | (22,714)     | 912        | ---        | (21,802)  | ---            | ---          | ---                             | 0              | ---        | ---               | ---                |
| WILLMAR         | [29]    | 18,512      | 1,670,894   | 1,408,055  | 262,839      | 50,631     | 42,462     | 271,008   | ---            | ---          | ---                             | 136,401        | 963,051    | ---               | ---                |
| WILLOW RIVER    | [*][20] | 324         | 2,274       | 81,046     | (78,772)     | 814,761    | 41,944     | 694,045   | ---            | 772,322      | ---                             | 0              | 363,048    | ---               | 474,000            |
| WILMONT         | [1]     | 324         | 70,940      | 91,346     | (20,406)     | 5,107      | 6,656      | (21,955)  | ---            | ---          | ---                             | 0              | 9,303      | 6,656             | 17,000             |
| WINDOM          |         | 4,506       | 744,148     | 659,787    | 84,361       | ---        | 145,301    | (60,940)  | ---            | ---          | ---                             | 0              | 49,478     | 145,301           | 231,500            |
| WINGER          | [3]     | 202         | 22,196      | 30,163     | (7,967)      | 9,424      | ---        | 1,457     | ---            | ---          | ---                             | 0              | 14,525     | ---               | ---                |
| WINNEBAGO       |         | 1,466       | 260,231     | 228,042    | 32,189       | 8,156      | 48,355     | (8,010)   | ---            | ---          | ---                             | 0              | 139,228    | 134,485           | 48,355             |
| WINONA          |         | 26,902      | 2,236,810   | 1,512,830  | 723,980      | 58,397     | 272,150    | 510,227   | ---            | ---          | ---                             | 0              | 373,601    | 275,515           | 477,400            |
| WINSTED         |         | 2,239       | 208,273     | 161,795    | 46,478       | 5,399      | 21,880     | 29,997    | ---            | ---          | ---                             | 0              | 12,562     | 21,880            | 39,672             |
| WINTHROP        |         | 1,373       | 192,468     | 155,417    | 37,051       | 4,526      | 12,884     | 28,693    | ---            | ---          | ---                             | 151,956        | 15,286     | 12,884            | 72,111             |
| WINTON          | [0]     | 189         | 6,868       | 7,774      | (906)        | 2,000      | ---        | 1,094     | 2,000          | ---          | ---                             | (2,000)        | ---        | ---               | ---                |
| WOLVERTON       | [0]     | 132         | 20,297      | 15,539     | 4,758        | 646        | 2,482      | 2,922     | ---            | ---          | ---                             | 0              | ---        | 2,482             | 4,000              |
| WOOD LAKE       |         | 428         | 55,997      | 68,478     | (12,481)     | ---        | 9,720      | (22,201)  | ---            | ---          | ---                             | (3,334)        | ---        | 9,720             | ---                |
| WOODBURY        |         | 49,170      | 2,153,445   | 2,693,527  | (540,082)    | 385,210    | 63,063     | (217,935) | ---            | 15,000       | (332,417)                       | 10,843         | 1,170,00   | 63,063            | 1,645,000          |
| WOODLAND        |         | 480         | 10,771      | 12,091     | (1,320)      | 9,548      | 11,602     | (3,374)   | ---            | ---          | ---                             | 0              | ---        | 11,602            | 12,500             |
| WOODSTOCK       | [0]     | 124         | 10,400      | 7,194      | 3,206        | 9,309      | 4,004      | 8,511     | ---            | ---          | ---                             | 0              | ---        | 3,645             | 9,778              |
| WORTHINGTON     |         | 11,248      | 1,945,928   | 1,272,977  | 672,951      | 133,265    | 136,807    | 669,409   | ---            | ---          | ---                             | 0              | 373,261    | 1,833,56          | 1,985,000          |
| WRENSHALL       |         | 315         | 16,737      | 18,545     | (1,808)      | 62         | ---        | (1,746)   | ---            | ---          | ---                             | 0              | ---        | ---               | ---                |
| WYKOFF          |         | 456         | 60,403      | 61,652     | (1,249)      | 2,917      | 3,869      | (2,201)   | ---            | ---          | ---                             | 0              | 8,786      | 3,272             | 10,000             |
| WYOMING         | [3]     | 3,516       | 624,864     | 560,052    | 64,812       | 107,484    | 12,929     | 159,367   | 2,745          | ---          | ---                             | 553,626        | 17,068     | 13,450            | 25,000             |
| ZIMMERMAN       |         | 3,305       | 710,251     | 311,485    | 398,766      | 23,411     | 38,247     | 383,930   | ---            | ---          | ---                             | 0              | 81,493     | 38,247            | 130,000            |
| ZUMBRO FALLS    | [3]     | 175         | 81,030      | 86,818     | (5,788)      | 2,540      | 17,319     | (20,567)  | ---            | ---          | ---                             | 0              | ---        | 17,319            | 47,226             |
| ZUMBROTA        |         | 2,934       | 365,867     | 248,561    | 117,306      | 35,706     | 17,590     | 135,422   | ---            | ---          | ---                             | 21,850         | 88,932     | 17,590            | 20,000             |
|                 |         | 389,944,383 | 347,044,053 | 42,900,330 | 55,185,924   | 26,378,812 | 71,707,442 | 1,305,149 | 5,504,384      | 1,551,808    | 20,410,380                      | 136,174,028    | 57,665,700 | 23,055,955        | 96,913,786         |



**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City | Pop. | OPERATING |           |           | NONOPERATING |           | NET<br>INCOME | Taxes       | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|--------------|------|-----------|-----------|-----------|--------------|-----------|---------------|-------------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|              |      | Revenues  | Expense   | Income    | Revenue      | Expense   |               |             |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| ADA          | [3]  | 1,668     | ---       | ---       | ---          | ---       | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ALBANY       |      | 1,859     | 1,657,721 | 206,693   | 1,451,028    | 39,686    | 4,000         | 1,486,714   | ---               | 39,686          | ---                                   | 1,090,053         | ---       | 4,000                | 11,097                |
| ALBERT LEA   |      | 18,079    | 2,678,366 | 3,535,660 | (857,294)    | 437,528   | 623,815       | (1,043,581) | ---               | ---             | ---                                   | 777,860           | ---       | 101,133              | 120,000               |
| ALBERTA      | [0]  | 138       | 12,608    | 14,291    | (1,683)      | ---       | ---           | (1,683)     | ---               | ---             | (1,683)                               | ---               | ---       | ---                  | ---                   |
| ALBERTVILLE  |      | 4,517     | 420,509   | 292,367   | 128,142      | ---       | 37,739        | 90,403      | ---               | ---             | ---                                   | 38,269            | ---       | 37,189               | 62,741                |
| ALDEN        | [*]  | 665       | 24,068    | 20,194    | 3,874        | 6,737     | ---           | 10,611      | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ALPHA        |      | 121       | 5,656     | 12,130    | (6,474)      | ---       | ---           | (6,474)     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ALTURA       | [*]  | 424       | 22,843    | 32,102    | (9,259)      | ---       | 295           | (9,554)     | ---               | ---             | (2,037)                               | 728               | ---       | ---                  | ---                   |
| ALVARADO     | [0]  | 365       | 54,240    | 7,135     | 47,105       | 4,390     | ---           | 51,495      | ---               | ---             | 13,272                                | ---               | ---       | ---                  | ---                   |
| AMBOY        |      | 570       | 93,922    | 134,989   | (41,067)     | 17,369    | 3,972         | (27,670)    | 11,500            | ---             | (18,784)                              | 44,124            | ---       | 3,972                | 8,000                 |
| ANDOVER      |      | 28,664    | 1,249,932 | 1,218,727 | 31,205       | 46,959    | ---           | 78,164      | ---               | ---             | 280,062                               | ---               | ---       | ---                  | ---                   |
| ANNANDALE    |      | 2,713     | 157,089   | 170,083   | (12,994)     | 33,244    | ---           | 20,250      | ---               | ---             | 158,719                               | 83,981            | ---       | ---                  | ---                   |
| ANOKA        |      | 18,121    | 1,913,382 | 1,746,561 | 166,821      | 128,372   | 45,717        | 249,476     | ---               | ---             | 741,000                               | 693,265           | ---       | ---                  | ---                   |
| APPLE VALLEY | [3]  | 47,761    | ---       | ---       | ---          | ---       | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| APPLETON     | [3]  | 2,586     | ---       | ---       | ---          | ---       | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ARCO         |      | 96        | 12,121    | 15,656    | (3,535)      | 1,418     | 5,200         | (7,317)     | ---               | ---             | (3,000)                               | ---               | ---       | 5,200                | 4,000                 |
| ARDEN HILLS  |      | 9,660     | 873,987   | 991,908   | (117,921)    | 57,793    | ---           | (60,128)    | ---               | ---             | ---                                   | 63,656            | ---       | ---                  | ---                   |
| ARGYLE       | [3]  | 657       | ---       | ---       | ---          | ---       | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ARLINGTON    |      | 2,085     | 194,539   | 141,840   | 52,699       | 15,396    | ---           | 68,095      | ---               | 250             | 25,000                                | 54,466            | ---       | ---                  | ---                   |
| ASHBY        | [0]  | 477       | 42,422    | 25,849    | 16,573       | 5,499     | ---           | 22,072      | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ASKOV        | [*]  | 372       | 36,332    | 40,344    | (4,012)      | 342       | 5,625         | (9,295)     | ---               | ---             | ---                                   | ---               | 300,000   | 5,625                | 300,000               |
| ATWATER      |      | 1,074     | 37,257    | 15,992    | 21,265       | 3,006     | ---           | 24,271      | ---               | ---             | 10,695                                | 857               | ---       | ---                  | ---                   |
| AUDUBON      | [0]  | 458       | 69,076    | 6,598     | 62,478       | 3,749     | ---           | 66,227      | ---               | ---             | (100,463)                             | 483,527           | 872,150   | ---                  | ---                   |
| AURORA       |      | 1,819     | 206,542   | 188,001   | 18,541       | 16,103    | ---           | 34,644      | ---               | ---             | 70,000                                | 23,829            | ---       | ---                  | ---                   |
| AUSTIN       |      | 23,670    | 3,558,003 | 3,157,653 | 400,350      | 4,723,473 | 358,671       | 4,765,152   | ---               | ---             | ---                                   | 4,777,981         | ---       | 358,671              | 545,000               |
| AVON         |      | 1,270     | 148,124   | 93,837    | 54,287       | 89,090    | 154,412       | (11,035)    | ---               | ---             | ---                                   | 1,803,622         | 7,554,15  | 154,412              | 5,640,000             |
| BABBITT      | [3]  | 1,663     | ---       | ---       | ---          | ---       | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BACKUS       |      | 314       | 23,445    | 54,147    | (30,702)     | 2,304     | ---           | (28,398)    | ---               | ---             | (5,000)                               | ---               | ---       | ---                  | ---                   |
| BADGER       | [0]  | 466       | 15,582    | 14,132    | 1,450        | 14,425    | ---           | 15,875      | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BAGLEY       |      | 1,221     | 204,953   | 250,039   | (45,086)     | 21,188    | 43,021        | (66,919)    | ---               | ---             | (15,608)                              | 33,431            | ---       | 43,021               | 182,530               |
| BALATON      |      | 621       | 60,130    | 72,027    | (11,897)     | 4,793     | ---           | (7,104)     | ---               | ---             | ---                                   | 500               | ---       | ---                  | ---                   |
| BARNESVILLE  |      | 2,260     | 150,347   | 141,822   | 8,525        | 12,637    | 17,537        | 3,625       | ---               | ---             | 3,420                                 | 6,451             | ---       | 17,537               | 22,260                |
| BARNUM       |      | 547       | 85,241    | 117,170   | (31,929)     | 3,302     | 27,789        | (56,416)    | ---               | ---             | 2,000                                 | ---               | ---       | 27,789               | 18,726                |
| BARRETT      |      | 356       | 24,539    | 47,997    | (23,458)     | 1,869     | ---           | (21,589)    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BARRY        | [3]  | 21        | ---       | ---       | ---          | ---       | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BATTLE LAKE  | [0]  | 768       | 60,371    | 43,509    | 16,862       | 5,448     | ---           | 22,310      | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BAUDETTE     |      | 1,072     | 170,086   | 161,810   | 8,276        | ---       | ---           | 8,276       | ---               | ---             | ---                                   | 156,125           | 925,000   | 9,635                | 981,242               |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City     | Pop.   | OPERATING |           |           | NONOPERATING |         | NET INCOME | Taxes    | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|------------------|--------|-----------|-----------|-----------|--------------|---------|------------|----------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                  |        | Revenues  | Expense   | Income    | Revenue      | Expense |            |          |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| BAXTER           | 6,124  | 348,350   | 478,554   | (130,204) | 219,861      | ---     | 89,657     | ---      | ---            | ---          | 144,648                         | 1,218,992      | ---          | ---               | ---                |
| BAYPORT          | 3,146  | 434,537   | 340,903   | 93,634    | 37,761       | ---     | 131,395    | ---      | ---            | ---          | ---                             | 2,400          | ---          | ---               | ---                |
| BEARDSLEY        | 254    | 16,659    | 14,286    | 2,373     | 27,085       | 6,875   | 22,583     | ---      | ---            | ---          | (325)                           | ---            | ---          | 6,875             | 20,300             |
| BEAVER BAY       | 184    | 50,699    | 49,231    | 1,468     | ---          | ---     | 1,468      | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BEAVER CREEK     | [0]    | 248       | 46,544    | 3,471     | 43,073       | ---     | 7,968      | 35,105   | ---            | ---          | 1,000                           | 23,430         | ---          | 7,968             | 29,378             |
| BECKER           | 3,220  | 727,421   | 715,487   | 11,934    | 8,432        | ---     | 20,366     | ---      | ---            | ---          | 170,522                         | 30,452         | ---          | ---               | ---                |
| BEJOU            | 93     | 8,149     | 45,540    | (37,391)  | 1,357        | ---     | (36,034)   | ---      | 4,795          | ---          | ---                             | 6,602          | ---          | ---               | ---                |
| BELGRADE         | 730    | 62,875    | 128,302   | (65,427)  | 45,837       | 8,222   | (27,812)   | 25,000   | ---            | ---          | ---                             | ---            | ---          | 8,222             | 22,500             |
| BELLE PLAINE     | 4,550  | 895,771   | 227,921   | 667,850   | 62,098       | 21,360  | 708,588    | ---      | ---            | ---          | 75,937                          | 750,498        | ---          | 21,360            | 30,000             |
| BELLECHESTER     | [0]    | 171       | 15,595    | 4,720     | 10,875       | 549     | 3,015      | 8,409    | ---            | ---          | ---                             | ---            | ---          | 3,015             | 2,000              |
| BELLINGHAM       | [0]    | 197       | 20,042    | 17,815    | 2,227        | 209     | ---        | 2,436    | ---            | ---          | 2,800                           | ---            | ---          | ---               | ---                |
| BELVIEW          | [18]   | 396       | 47,255    | 36,700    | 10,555       | 1,879   | ---        | 12,434   | ---            | ---          | 45,088                          | ---            | ---          | ---               | ---                |
| BEMIDJI          | 12,408 | 1,567,493 | 1,932,870 | (365,377) | 322,864      | 126,305 | (168,818)  | ---      | ---            | ---          | 598,276                         | 24,265         | ---          | 126,305           | ---                |
| BENSON           | 3,391  | 431,194   | 444,414   | (13,220)  | 21,450       | 6,970   | 1,260      | ---      | ---            | ---          | 9,945                           | 138,988        | ---          | 6,970             | 44,395             |
| BERTHA           | 465    | 67,883    | 50,056    | 17,827    | 348          | ---     | 18,175     | ---      | ---            | ---          | ---                             | 24,260         | ---          | ---               | ---                |
| BETHEL           | [*]    | 449       | 42,516    | 70,497    | (27,981)     | 377     | ---        | (27,604) | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BIG FALLS        | [0]    | 263       | 14,581    | 5,472     | 9,109        | 644     | ---        | 9,753    | ---            | ---          | (11,168)                        | 24,330         | ---          | ---               | ---                |
| BIG LAKE         | 7,273  | 478,800   | 642,344   | (163,544) | 967,764      | 226,317 | 577,903    | 13,934   | ---            | 2,144        | ---                             | 52,653         | ---          | 226,317           | 120,000            |
| BIGFORK          | [0]    | 469       | 24,559    | 40,732    | (16,173)     | 3,213   | ---        | (12,960) | 515            | ---          | 13,037                          | ---            | ---          | ---               | ---                |
| BINGHAM LAKE     | [0]    | 161       | 11,083    | 18,089    | (7,006)      | 10,324  | ---        | 3,318    | ---            | ---          | (26,354)                        | 43,162         | ---          | ---               | ---                |
| BIRCHWOOD        | [0]    | 971       | 110,878   | 83,796    | 27,082       | 23,450  | 7,497      | 43,035   | ---            | ---          | (2,304)                         | ---            | ---          | 7,497             | 10,000             |
| BIRD ISLAND      | [0]    | 1,193     | 55,259    | 61,701    | (6,442)      | ---     | ---        | (6,442)  | ---            | ---          | ---                             | 6,569          | ---          | ---               | ---                |
| BIWABIK          | 928    | 132,446   | 99,572    | 32,874    | 1,026        | ---     | 33,900     | ---      | ---            | ---          | ---                             | 8,000          | ---          | ---               | ---                |
| BLACKDUCK        | 727    | 54,439    | 132,141   | (77,702)  | 50,001       | 370     | (28,071)   | ---      | ---            | ---          | (6,000)                         | 156,604        | 160,638      | 370               | 912                |
| BLAINE           | 48,000 | 4,287,119 | 3,143,084 | 1,144,035 | 327,252      | 36,415  | 1,434,872  | ---      | ---            | ---          | ---                             | 259,258        | ---          | ---               | ---                |
| BLOMKEST         | [3]    | 185       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BLOOMING PRAIRIE | 1,946  | 451,777   | 375,350   | 76,427    | 31,562       | 77,774  | 30,215     | ---      | ---            | ---          | 25,757                          | 1,432          | ---          | 75,523            | 118,292            |
| BLOOMINGTON      | [3]    | 85,400    | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BLUE EARTH       | 3,573  | 530,650   | 620,253   | (89,603)  | 46,429       | 109,998 | (153,172)  | ---      | ---            | ---          | 392,359                         | 3,230          | ---          | 109,998           | 253,170            |
| BLUFFTON         | 212    | 28,655    | 13,188    | 15,467    | 7,668        | 2,898   | 20,237     | 975      | ---            | 284          | ---                             | 34,480         | ---          | 2,898             | 4,000              |
| BOCK             | [0]    | 103       | 15,967    | 17,316    | (1,349)      | 434     | ---        | (915)    | ---            | ---          | 4,864                           | ---            | ---          | ---               | ---                |
| BORUP            | [3]    | 90        | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BOVEY            | [3]    | 668       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BOWLUS           | [0]    | 256       | 7,583     | 4,178     | 3,405        | 230     | ---        | 3,635    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BOYD             | [3]    | 198       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| BRAHAM           | 1,301  | 298,563   | 243,279   | 55,284    | 6,757        | 12,105  | 49,936     | ---      | ---            | ---          | ---                             | 173,781        | ---          | 12,105            | 8,000              |
| BRAINERD         | [29]   | 13,646    | 939,169   | 998,675   | (59,506)     | 90,123  | ---        | 30,617   | ---            | ---          | ---                             | 231,598        | ---          | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                 |      | OPERATING |           |           |           | NONOPERATING |            |           | DEBT SERVICE   |              |                                 |                |           |                   |                    |         |
|-----------------|------|-----------|-----------|-----------|-----------|--------------|------------|-----------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|---------|
|                 |      | Revenues  | Expense   | Income    | Revenue   | Expense      | NET INCOME | Taxes     | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |         |
| Name of City    | Pop. |           |           |           |           |              |            |           |                |              |                                 |                |           |                   |                    |         |
| BRANDON         | [0]  | 443       | 88,072    | 24,621    | 63,451    | 1,166        | 57,005     | 7,612     | ---            | ---          | ---                             | (63,467)       | 9,744     | 434,000           | 57,005             | 585,900 |
| BRECKENRIDGE    |      | 3,539     | 256,587   | 123,872   | 132,715   | 6,991        | 42,835     | 96,871    | ---            | ---          | ---                             | (79,180)       | 78,571    | ---               | 42,835             | 55,000  |
| BREEZY POINT    |      | 1,151     | 307,665   | 277,051   | 30,614    | 92,336       | 17,600     | 105,350   | ---            | ---          | ---                             | ---            | 290,227   | ---               | 17,600             | 59,000  |
| BREWSTER        |      | 490       | 34,248    | 57,072    | (22,824)  | 7,905        | 1,875      | (16,794)  | ---            | ---          | ---                             | 5,000          | 4,133     | ---               | 1,875              | 9,825   |
| BRICELYN        |      | 369       | 47,093    | 35,330    | 11,763    | 243          | 7,523      | 4,483     | ---            | ---          | ---                             | ---            | ---       | ---               | 7,523              | 10,000  |
| BROOKLYN CENTER |      | 29,185    | 2,664,730 | 2,550,584 | 114,146   | 42,950       | ---        | 157,096   | ---            | ---          | ---                             | ---            | 1,023,781 | ---               | ---                | ---     |
| BROOKLYN PARK   |      | 68,600    | 4,977,695 | 4,332,587 | 645,108   | 1,724,746    | 12,637     | 2,357,217 | ---            | ---          | ---                             | 2,351,869      | 807,575   | ---               | ---                | ---     |
| BROOTEN         |      | 645       | 26,934    | 31,519    | (4,585)   | ---          | ---        | (4,585)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---     |
| BROWERVILLE     |      | 729       | 332,545   | 211,811   | 120,734   | 8,889        | 7,312      | 122,311   | ---            | ---          | ---                             | 37,967         | 9,637     | ---               | 7,312              | 27,667  |
| BROWNS VALLEY   | [0]  | 656       | 90,471    | 69,869    | 20,602    | 31,942       | ---        | 52,544    | ---            | ---          | ---                             | 53,226         | ---       | ---               | ---                | ---     |
| BROWNSDALE      | [*]  | 717       | 70,343    | 76,837    | (6,494)   | ---          | ---        | (6,494)   | ---            | ---          | ---                             | ---            | 23,569    | ---               | ---                | ---     |
| BROWNSVILLE     | [0]  | 519       | 35,347    | 37,218    | (1,871)   | ---          | ---        | (1,871)   | ---            | ---          | ---                             | 2,000          | ---       | ---               | ---                | ---     |
| BROWNTON        |      | 817       | 77,212    | 117,200   | (39,988)  | 51,475       | 4,973      | 6,514     | 37,227         | ---          | 7,775                           | 14,000         | ---       | ---               | 4,973              | 40,000  |
| BUFFALO         |      | 11,422    | 3,147,477 | 1,356,349 | 1,791,128 | 274,468      | 971,081    | 1,094,515 | ---            | ---          | ---                             | 150,000        | 823,443   | ---               | 971,081            | 678,152 |
| BUFFALO LAKE    |      | 768       | 185,733   | 119,036   | 66,697    | ---          | 15,076     | 51,621    | ---            | ---          | ---                             | 199,886        | 105,432   | ---               | 15,076             | 25,864  |
| BUHL            |      | 1,003     | 141,467   | 136,710   | 4,757     | 319          | 6,592      | (1,516)   | ---            | ---          | ---                             | (7,198)        | 3,518     | ---               | 6,592              | 15,000  |
| BURNSVILLE      |      | 60,900    | 5,210,531 | 4,854,859 | 355,672   | 464,588      | 390        | 819,870   | ---            | 19,667       | ---                             | 638,846        | 1,034,942 | ---               | ---                | ---     |
| BURTRUM         | [0]  | 137       | 2,923     | ---       | 2,923     | 6            | 1,074      | 1,855     | ---            | ---          | ---                             | ---            | ---       | ---               | 1,074              | ---     |
| BUTTERFIELD     |      | 551       | 107,311   | 83,960    | 23,351    | 45,925       | 30,183     | 39,093    | 42,907         | ---          | ---                             | ---            | ---       | ---               | 28,733             | 35,000  |
| BYRON           |      | 4,024     | 314,446   | 397,479   | (83,033)  | 108,934      | 1,480      | 24,421    | ---            | ---          | ---                             | ---            | 540,988   | ---               | 1,480              | 7,198   |
| CALEDONIA       |      | 2,962     | 282,425   | 286,863   | (4,438)   | 6,599        | 19,449     | (17,288)  | ---            | ---          | ---                             | 446            | 86,156    | 766,207           | 19,449             | 26,694  |
| CALLAWAY        | [0]  | 204       | 21,591    | 11,668    | 9,923     | 273          | ---        | 10,196    | ---            | ---          | ---                             | 2,823          | ---       | ---               | ---                | ---     |
| CALUMET         | [0]  | 375       | 47,464    | 55,210    | (7,746)   | 14,606       | ---        | 6,860     | 3,263          | ---          | 11,343                          | ---            | ---       | ---               | ---                | ---     |
| CAMBRIDGE       |      | 5,846     | 2,277,640 | 1,141,126 | 1,136,514 | 104,710      | 270,190    | 971,034   | ---            | ---          | ---                             | 259,357        | 52,934    | ---               | 269,939            | 549,921 |
| CAMPBELL        | [0]  | 229       | 9,752     | 11,808    | (2,056)   | 1,512        | ---        | (544)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---     |
| CANBY           |      | 1,878     | 120,380   | 146,842   | (26,462)  | 2,158        | 28,250     | (52,554)  | ---            | ---          | ---                             | ---            | 2,071     | ---               | 28,250             | ---     |
| CANNON FALLS    |      | 3,874     | 758,921   | 342,674   | 416,247   | 49,944       | 33,852     | 432,339   | ---            | ---          | ---                             | ---            | 5,090,459 | ---               | 33,852             | ---     |
| CANTON          | [*]  | 337       | 30,645    | 45,586    | (14,941)  | ---          | ---        | (14,941)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---     |
| CARLOS          | [3]  | 349       | ---       | ---       | ---       | ---          | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---     |
| CARLTON         | [3]  | 828       | ---       | ---       | ---       | ---          | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---     |
| CARVER          |      | 1,600     | 134,298   | 287,974   | (153,676) | 308,878      | 55,745     | 99,457    | ---            | ---          | ---                             | (62,461)       | 252,673   | ---               | 55,745             | 51,113  |
| CASS LAKE       |      | 850       | 87,570    | 57,518    | 30,052    | 181,871      | 19,419     | 192,504   | ---            | ---          | ---                             | 21,233         | 14,628    | ---               | 19,419             | 24,646  |
| CENTER CITY     | [0]  | 597       | 57,173    | 60,030    | (2,857)   | 2,178        | ---        | (679)     | ---            | ---          | ---                             | 6,356          | ---       | ---               | ---                | ---     |
| CENTERVILLE     |      | 3,430     | 248,113   | 212,867   | 35,246    | 219,409      | 14,951     | 239,704   | ---            | ---          | ---                             | 169,894        | 40,407    | ---               | 14,951             | 37,323  |
| CEYLON          |      | 396       | 60,411    | 161,769   | (101,358) | 17,187       | 34,277     | (118,448) | 16,133         | ---          | ---                             | ---            | ---       | ---               | 34,277             | 30,000  |
| CHAMPLIN        |      | 22,620    | 1,438,768 | 1,366,920 | 71,848    | 293,135      | ---        | 364,983   | ---            | ---          | ---                             | 56,093         | 108,103   | ---               | ---                | ---     |
| CHANDLER        |      | 264       | 114,400   | 66,602    | 47,798    | ---          | 26,813     | 20,985    | ---            | ---          | ---                             | ---            | 40,958    | ---               | ---                | ---     |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City     | Pop.    | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes    | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | DEBT SERVICE |                      |                       |
|------------------|---------|-----------|-----------|-----------|--------------|---------|---------------|----------|-------------------|-----------------|---------------------------------------|-------------------|--------------|----------------------|-----------------------|
|                  |         | Revenues  | Expense   | Income    | Revenue      | Expense |               |          |                   |                 |                                       |                   | Borrowing    | Interest<br>Payments | Principal<br>Payments |
| CHANHASSEN       | [3]     | 21,345    | ---       | ---       | ---          | ---     | ---           | ---      | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| CHASKA           |         | 18,961    | 1,491,298 | 1,458,717 | 32,581       | 30,362  | ---           | 62,943   | ---               | ---             | 3,300                                 | 28,386            | ---          | ---                  | ---                   |
| CHATFIELD        |         | 2,426     | 248,169   | 265,197   | (17,028)     | 15,281  | ---           | (1,747)  | ---               | ---             | 42,875                                | ---               | ---          | ---                  | ---                   |
| CHISAGO CITY     |         | 2,856     | 346,852   | 402,370   | (55,518)     | 42,912  | 15,189        | (27,795) | 9,491             | ---             | 6,604                                 | ---               | ---          | 15,189               | 59,496                |
| CHISHOLM         |         | 4,872     | 530,311   | 533,327   | (3,016)      | ---     | 59,841        | (62,857) | ---               | ---             | ---                                   | 29,785            | ---          | 59,841               | 93,745                |
| CHOKIO           | [0]     | 433       | 25,727    | 13,275    | 12,452       | 209     | ---           | 12,661   | ---               | 463,295         | 9,921                                 | 909,865           | 446,392      | ---                  | ---                   |
| CIRCLE PINES     |         | 4,670     | 287,940   | 312,644   | (24,704)     | 15,168  | ---           | (9,536)  | ---               | ---             | ---                                   | 48,677            | ---          | ---                  | ---                   |
| CLARA CITY       |         | 1,380     | 155,479   | 133,996   | 21,483       | 86,171  | 50,961        | 56,693   | 55,055            | ---             | 8,095                                 | ---               | ---          | 50,961               | 88,253                |
| CLAREMONT        | [3]     | 614       | 155,479   | 133,996   | 21,483       | 86,171  | 50,961        | 56,693   | ---               | ---             | ---                                   | ---               | ---          | 50,961               | 88,253                |
| CLARISSA         |         | 630       | 69,752    | 26,416    | 43,336       | 4       | 6,621         | 36,719   | ---               | ---             | (3,360)                               | 4,410             | ---          | 6,621                | 6,000                 |
| CLARKFIELD       |         | 919       | 76,024    | 89,522    | (13,498)     | 19,359  | 15,996        | (10,135) | 16,926            | ---             | 2,116                                 | 110,002           | ---          | 15,996               | 11,553                |
| CLARKS GROVE     | [*]     | 725       | 23,665    | 4,598     | 19,067       | 2,804   | ---           | 21,871   | ---               | ---             | ---                                   | 49,031            | ---          | ---                  | ---                   |
| CLEAR LAKE       |         | 306       | 52,357    | 57,392    | (5,035)      | 371     | 5,574         | (10,238) | ---               | ---             | ---                                   | ---               | ---          | 5,574                | 9,476                 |
| CLEARBROOK       | [3]     | 559       | ---       | ---       | ---          | ---     | ---           | ---      | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| CLEARWATER       |         | 883       | 107,345   | 147,054   | (39,709)     | 775     | 30,472        | (69,406) | ---               | ---             | ---                                   | ---               | ---          | 30,472               | 71,040                |
| CLEMENTS         | [3]     | 191       | ---       | ---       | ---          | ---     | ---           | ---      | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| CLEVELAND        |         | 683       | 93,635    | 110,046   | (16,411)     | 40,397  | 11,987        | 11,999   | 27,973            | ---             | 8,391                                 | 640               | ---          | 11,987               | 70,000                |
| CLIMAX           |         | 242       | 19,088    | 19,536    | (448)        | 195     | ---           | (253)    | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| CLINTON          | [0]     | 443       | 25,098    | 13,264    | 11,834       | ---     | ---           | 11,834   | ---               | ---             | ---                                   | 13,220            | ---          | ---                  | ---                   |
| CLONTARF         | [20][0] | 166       | ---       | ---       | ---          | ---     | ---           | ---      | ---               | ---             | ---                                   | 10,120            | ---          | ---                  | ---                   |
| CLOQUET          |         | 11,378    | 1,313,258 | 993,070   | 320,188      | 133,187 | ---           | 453,375  | 14,954            | ---             | 1,470                                 | 39,800            | 73,120       | ---                  | ---                   |
| COHASSET         |         | 2,482     | 111,425   | 146,129   | (34,704)     | ---     | 48,035        | (82,739) | ---               | ---             | (82,748)                              | 239,132           | ---          | 48,035               | 34,300                |
| COKATO           |         | 2,745     | 546,622   | 460,451   | 86,171       | 318,870 | 80,292        | 324,749  | 29,587            | 95,903          | 4,659                                 | 426,316           | 390,000      | 80,292               | 142,817               |
| COLD SPRING      |         | 3,354     | 729,299   | 666,592   | 62,707       | 50,164  | 51,441        | 61,430   | ---               | ---             | ---                                   | 233,260           | ---          | 51,441               | 61,100                |
| COLERAINE        | [3]     | 1,098     | ---       | ---       | ---          | ---     | ---           | ---      | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| COLOGNE          |         | 1,103     | 180,327   | 152,078   | 28,249       | ---     | 47,209        | (18,960) | ---               | ---             | ---                                   | ---               | ---          | 47,209               | 58,479                |
| COLUMBIA HEIGHTS |         | 18,698    | 1,204,112 | 1,080,753 | 123,359      | 189,793 | 1,333         | 311,819  | ---               | ---             | 198                                   | 109,364           | 209,516      | 1,333                | 3,470                 |
| COMFREY          |         | 371       | 30,704    | 32,603    | (1,899)      | 398     | ---           | (1,501)  | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| COMSTOCK         | [0]     | 126       | 34,622    | 8,000     | 26,622       | ---     | 144           | 26,478   | ---               | ---             | ---                                   | 167,479           | ---          | 144                  | 10,000                |
| COOK             |         | 617       | 83,269    | 65,999    | 17,270       | ---     | ---           | 17,270   | ---               | ---             | 15,355                                | 9,080             | ---          | ---                  | ---                   |
| COON RAPIDS      |         | 62,177    | 4,407,406 | 3,882,688 | 524,718      | 248,247 | 1,582         | 771,383  | ---               | ---             | ---                                   | 61,069            | ---          | ---                  | ---                   |
| COSMOS           |         | 581       | 34,622    | 33,654    | 968          | 5,604   | ---           | 6,572    | ---               | ---             | ---                                   | 23,036            | ---          | ---                  | ---                   |
| COTTAGE GROVE    |         | 30,984    | 1,829,032 | 1,373,966 | 455,066      | 106,184 | 24,729        | 536,521  | ---               | ---             | 31,797                                | 11,323            | ---          | 24,729               | 108,450               |
| COTTONWOOD       |         | 1,149     | 74,606    | 98,064    | (23,458)     | 45,480  | ---           | 22,022   | 45,480            | ---             | ---                                   | 33,549            | ---          | ---                  | ---                   |
| COURTLAND        | [*]     | 553       | 71,956    | 51,688    | 20,268       | 6,230   | ---           | 26,498   | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| CROMWELL         | [0]     | 190       | 22,953    | 22,410    | 543          | ---     | ---           | 543      | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| CROOKSTON        |         | 8,128     | 344,846   | 272,071   | 72,775       | 6,109   | 31,705        | 47,179   | ---               | ---             | ---                                   | ---               | ---          | 31,705               | 55,000                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                  |     | OPERATING |            |            |           | NONOPERATING |         |            | DEBT SERVICE |                |              |                                 |                |           |                   |                    |
|------------------|-----|-----------|------------|------------|-----------|--------------|---------|------------|--------------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|
| Name of City     |     | Pop.      | Revenues   | Expense    | Income    | Revenue      | Expense | NET INCOME | Taxes        | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |
| CROSBY           | [*] | 2,312     | 322,284    | 263,869    | 58,415    | ---          | ---     | 58,415     | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CRYSTAL          |     | 22,840    | 1,763,761  | 1,646,403  | 117,358   | 263,011      | 2,814   | 377,555    | ---          | ---            | ---          | ---                             | 112,781        | ---       | ---               | ---                |
| CURRIE           |     | 215       | 14,249     | 29,978     | (15,729)  | 17,269       | 13,995  | (12,455)   | ---          | ---            | ---          | ---                             | 8,007          | ---       | 13,995            | 3,000              |
| CUYUNA           | [0] | 250       | 22,561     | 15,326     | 7,235     | ---          | ---     | 7,235      | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CYRUS            | [0] | 289       | 23,891     | 21,501     | 2,390     | 1,232        | 300     | 3,322      | ---          | ---            | ---          | (13,926)                        | ---            | ---       | 300               | 10,000             |
| DALTON           | [*] | 260       | 22,953     | 14,078     | 8,875     | 11,728       | 6,911   | 13,692     | 8,536        | ---            | ---          | ---                             | ---            | ---       | 6,911             | 5,000              |
| DANUBE           |     | 519       | 22,036     | 35,575     | (13,539)  | 586          | ---     | (12,953)   | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DANVERS          |     | 105       | 18,901     | 21,628     | (2,727)   | 10,586       | 5,074   | 2,785      | ---          | ---            | ---          | ---                             | ---            | ---       | 5,074             | 4,926              |
| DARFUR           |     | 131       | 13,605     | 14,850     | (1,245)   | 14           | 6,881   | (8,112)    | ---          | ---            | ---          | (52,611)                        | ---            | 188,000   | 6,881             | 188,000            |
| DARWIN           | [6] | 283       | ---        | ---        | ---       | ---          | ---     | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DASSEL           |     | 1,261     | 213,324    | 224,392    | (11,068)  | 6,999        | 12,655  | (16,724)   | ---          | ---            | ---          | ---                             | 1,035,655      | 1,031,85  | 12,655            | 15,000             |
| DAWSON           | [3] | 1,512     | ---        | ---        | ---       | ---          | ---     | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DAYTON           |     | 4,877     | 31,744     | 91,908     | (60,164)  | 1,287        | ---     | (58,877)   | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DEEPHAVEN        |     | 3,881     | 331,380    | 394,529    | (63,149)  | 72,120       | ---     | 8,971      | ---          | ---            | ---          | 15,466                          | 44,897         | ---       | ---               | ---                |
| DEER CREEK       | [3] | 335       | ---        | ---        | ---       | ---          | ---     | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DEER RIVER       |     | 930       | 109,103    | 122,811    | (13,708)  | 38,492       | 21,634  | 3,150      | 33,264       | ---            | ---          | ---                             | ---            | ---       | 21,634            | 39,000             |
| DEERWOOD         | [*] | 591       | 87,866     | 69,035     | 18,831    | ---          | ---     | 18,831     | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DELANO           |     | 3,978     | 1,124,285  | 502,974    | 621,311   | 53,580       | 133,660 | 541,231    | ---          | ---            | ---          | 30,844                          | 477,825        | ---       | 133,660           | 252,977            |
| DELAVAN          |     | 213       | 31,268     | 1,686      | 29,582    | 80,342       | 14,883  | 95,041     | ---          | 418,342        | ---          | (292,000)                       | 341,850        | ---       | 14,883            | 295,000            |
| DENNISON         |     | 171       | 13,002     | 27,743     | (14,741)  | ---          | 361     | (15,102)   | ---          | ---            | ---          | ---                             | ---            | ---       | 361               | 1,962              |
| DENT             | [0] | 194       | 13,908     | 9,085      | 4,823     | 31           | ---     | 4,854      | ---          | ---            | ---          | 3,350                           | ---            | ---       | ---               | ---                |
| DETROIT LAKES    |     | 7,557     | 1,080,835  | 1,080,024  | 811       | 100,319      | 87,648  | 13,482     | ---          | ---            | ---          | ---                             | 4,943          | ---       | 87,648            | 159,932            |
| DEXTER           | [0] | 339       | 8,827      | 11,900     | (3,073)   | 18,548       | ---     | 15,475     | 10,881       | ---            | 2,967        | ---                             | 240            | ---       | ---               | ---                |
| DILWORTH         |     | 3,094     | 260,976    | 301,794    | (40,818)  | 167,964      | 18,919  | 108,227    | ---          | ---            | (243)        | 3,000                           | 11,136         | ---       | 18,919            | 106,084            |
| DODGE CENTER     |     | 2,310     | 257,141    | 299,487    | (42,346)  | 866          | 37,314  | (78,794)   | ---          | ---            | ---          | (25,178)                        | 505            | 515,000   | 37,314            | 70,000             |
| DONNELLY         | [0] | 249       | 12,547     | 16,839     | (4,292)   | 8            | ---     | (4,284)    | ---          | ---            | ---          | (9,693)                         | ---            | ---       | ---               | ---                |
| DOVER            | [3] | 485       | ---        | ---        | ---       | ---          | ---     | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DULUTH           |     | 86,044    | 16,481,462 | 14,953,290 | 1,528,172 | 100,607      | 358,403 | 1,270,376  | ---          | ---            | 17,299       | 207,245                         | 2,870,952      | 3,828,00  | ---               | 825,000            |
| DUMONT           | [*] | 119       | 14,842     | 9,257      | 5,585     | ---          | 1,426   | 4,159      | ---          | 133,791        | 457,389      | ---                             | 828,888        | 266,000   | 1,426             | ---                |
| DUNDAS           |     | 634       | 109,754    | 267,389    | (157,635) | 69,948       | 202,443 | (290,130)  | ---          | 366,000        | ---          | ---                             | ---            | 965,000   | 202,443           | 322,074            |
| DUNNELL          |     | 192       | 32,289     | 85,785     | (53,496)  | 3,088        | 11,025  | (61,433)   | ---          | ---            | ---          | ---                             | 2,500          | ---       | 11,025            | 2,414              |
| EAGAN            |     | 64,700    | 4,338,837  | 4,274,066  | 64,771    | 756,751      | ---     | 821,522    | ---          | ---            | 1,481        | 59,015                          | 25,567         | ---       | ---               | ---                |
| EAGLE BEND       |     | 618       | 35,677     | 21,952     | 13,725    | 3,313        | ---     | 17,038     | ---          | ---            | ---          | ---                             | 5,166          | ---       | ---               | ---                |
| EAGLE LAKE       |     | 1,866     | 249,024    | 153,607    | 95,417    | 10,866       | 2,109   | 104,174    | ---          | ---            | ---          | 36,000                          | ---            | ---       | 2,109             | ---                |
| EAST GRAND FORKS |     | 7,569     | 513,283    | 506,018    | 7,265     | 8,200        | ---     | 15,465     | ---          | ---            | ---          | 20,000                          | 108,655        | ---       | ---               | ---                |
| EAST GULL LAKE   |     | 981       | 278,106    | 347,503    | (69,397)  | 166,098      | 108,212 | (11,511)   | 29,141       | ---            | ---          | ---                             | 329,592        | ---       | 108,212           | 160,178            |
| EASTON           | [*] | 212       | 23,469     | 25,779     | (2,310)   | ---          | ---     | (2,310)    | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City   | Pop.     | OPERATING |           |           | NONOPERATING |         | NET INCOME | Taxes  | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|----------------|----------|-----------|-----------|-----------|--------------|---------|------------|--------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                |          | Revenues  | Expense   | Income    | Revenue      | Expense |            |        |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| ECHO           | 267      | 36,243    | 47,215    | (10,972)  | 923          | 13,783  | (23,832)   | ---    | ---            | ---          | (10,000)                        | 1,111          | ---          | 13,783            | 9,000              |
| EDEN PRAIRIE   | 57,000   | 3,368,836 | 3,728,197 | (359,361) | 28,536       | ---     | (330,825)  | ---    | ---            | ---          | ---                             | 855,386        | ---          | ---               | ---                |
| EDEN VALLEY    | 864      | 75,440    | 161,001   | (85,561)  | 5,684        | 4,900   | (84,777)   | ---    | ---            | ---          | 10,107                          | 1,816          | ---          | 4,900             | 4,000              |
| EDGERTON       | 1,028    | 51,950    | 59,166    | (7,216)   | 1,300        | ---     | (5,916)    | ---    | ---            | ---          | ---                             | 1,125          | ---          | ---               | ---                |
| EDINA          | [3]      | 47,570    | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| EITZEN         | [0]      | 233       | 22,364    | 14,663    | 7,701        | 2,273   | 9,974      | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ELBOW LAKE     | [0]      | 1,271     | 143,084   | 41,838    | 101,246      | ---     | 101,246    | ---    | ---            | ---          | 110,500                         | 11,998         | ---          | ---               | ---                |
| ELGIN          | 863      | 96,289    | 99,365    | (3,076)   | 1,400        | ---     | (1,676)    | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ELIZABETH      | [0]      | 172       | 13,870    | 5,034     | 8,836        | ---     | 8,836      | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ELK RIVER      | 18,082   | 1,316,922 | 930,751   | 386,171   | 119,229      | 164,992 | 340,408    | ---    | ---            | ---          | 24,230                          | 11,102         | ---          | 161,977           | 180,000            |
| ELKO           | 630      | 208,064   | 62,575    | 145,489   | 3,993        | 5,323   | 144,159    | ---    | ---            | ---          | 15,651                          | 148,157        | 152,000      | 5,323             | ---                |
| ELKTON         | [3]      | 152       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ELLENDALE      | [*]      | 598       | 39,219    | 12,519    | 26,700       | 15,532  | 3,510      | 38,722 | ---            | ---          | ---                             | ---            | ---          | 3,510             | 11,000             |
| ELLSWORTH      | [3]      | 527       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ELMORE         | [3]      | 713       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ELY            | 3,656    | 669,700   | 637,537   | 32,163    | 672          | 74,380  | (41,545)   | ---    | ---            | ---          | ---                             | 2,291,285      | 2,000,00     | 74,380            | 2,116,982          |
| ELYSIAN        | 499      | 112,486   | 152,745   | (40,259)  | 16,734       | 21,062  | (44,587)   | ---    | ---            | ---          | ---                             | 2,857          | ---          | 21,062            | 50,316             |
| EMMONS         | [0]      | 432       | 15,479    | 14,026    | 1,453        | 21      | 1,474      | ---    | ---            | ---          | ---                             | 4,210          | ---          | ---               | ---                |
| ERSKINE        | [3]      | 433       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| EVANSVILLE     | [0]      | 564       | 59,719    | 48,962    | 10,757       | 14,722  | 7,372      | 18,107 | ---            | ---          | ---                             | ---            | ---          | 7,372             | 30,746             |
| EVELETH        | [23][24] | 3,800     | 325,471   | 321,290   | 4,181        | ---     | 4,181      | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| EXCELSIOR      | 2,398    | 347,215   | 250,096   | 97,119    | 24,752       | 10,101  | 111,770    | ---    | ---            | ---          | (20,199)                        | 56,764         | 163,073      | 10,101            | ---                |
| EYOTA          | [3]      | 1,695     | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| FAIRFAX        | 1,311    | 177,930   | 116,111   | 61,819    | 742          | ---     | 62,561     | ---    | ---            | ---          | 4,658                           | 7,002          | ---          | ---               | 64,964             |
| FAIRMONT       | 10,816   | 1,205,476 | 757,032   | 448,444   | 26,070       | 789     | 473,725    | ---    | ---            | ---          | 62,211                          | 487,146        | ---          | ---               | ---                |
| FALCON HEIGHTS | 5,580    | 502,865   | 440,039   | 62,826    | 53,229       | ---     | 116,055    | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| FARIBAULT      | 21,476   | 2,741,983 | 2,016,428 | 725,555   | 195,009      | 295,048 | 625,516    | ---    | ---            | ---          | 53,868                          | 439,942        | ---          | 294,312           | 405,000            |
| FARMINGTON     | 14,255   | 1,070,363 | 958,947   | 111,416   | 196,481      | 102,458 | 205,439    | ---    | ---            | ---          | (164,220)                       | 72,016         | ---          | 102,458           | 145,000            |
| FEDERAL DAM    | [20][*]  | 104       | 3,244     | ---       | 3,244        | 59      | 3,303      | ---    | ---            | ---          | 3,085                           | ---            | ---          | ---               | 1,822              |
| FELTON         | [0]      | 217       | 3,788     | 4,613     | (825)        | ---     | (825)      | ---    | ---            | ---          | (825)                           | ---            | ---          | ---               | ---                |
| FERGUS FALLS   | 13,703   | 1,963,715 | 1,693,260 | 270,455   | 429,635      | 128,393 | 571,697    | ---    | ---            | ---          | 110,611                         | 37,194         | ---          | 128,393           | 287,723            |
| FERTILE        | [3]      | 898       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| FINLAYSON      | [3]      | 323       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| FISHER         | 421      | 47,160    | 14,228    | 32,932    | 3,115        | 5,166   | 30,881     | 3,115  | ---            | ---          | ---                             | ---            | ---          | 5,166             | ---                |
| FLENSBURG      | [*]      | 242       | 4,410     | 5,974     | (1,564)      | ---     | (1,564)    | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| FLOODWOOD      | [3]      | 592       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| FOLEY          | 2,410    | 257,147   | 189,859   | 67,288    | 31,095       | 55,546  | 42,837     | ---    | ---            | ---          | ---                             | 3,451          | 362,761      | 48,307            | 447,266            |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City  | Pop.    | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes     | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | DEBT SERVICE |                      |                       |
|---------------|---------|-----------|-----------|-----------|--------------|---------|---------------|-----------|-------------------|-----------------|---------------------------------------|-------------------|--------------|----------------------|-----------------------|
|               |         | Revenues  | Expense   | Income    | Revenue      | Expense |               |           |                   |                 |                                       |                   | Borrowing    | Interest<br>Payments | Principal<br>Payments |
| FOREST LAKE   | [3]     | 15,093    | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FORESTON      | [0]     | 401       | 20,471    | 71,847    | (51,376)     | 23,814  | ---           | (27,562)  | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FOSSTON       | [3]     | 1,555     | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FOUNTAIN      |         | 362       | 35,154    | 41,933    | (6,779)      | ---     | ---           | (6,779)   | ---               | ---             | (8,240)                               | 4,679             | ---          | ---                  | ---                   |
| FRANKLIN      |         | 500       | 49,244    | 32,865    | 16,379       | 1,576   | ---           | 17,955    | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FRAZEE        | [0]     | 1,373     | 81,023    | 39,764    | 41,259       | ---     | ---           | 41,259    | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FREEBORN      |         | 307       | 12,200    | 15,150    | (2,950)      | 9,587   | ---           | 6,637     | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FREEPORT      |         | 465       | 69,830    | 49,668    | 20,162       | 10,141  | 24,131        | 6,172     | ---               | ---             | 2,568                                 | ---               | ---          | 24,131               | 12,000                |
| FRIDLEY       | [3]     | 27,460    | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| FROST         |         | 247       | 44,557    | 63,392    | (18,835)     | 117,816 | 266,100       | (167,119) | ---               | ---             | 34,580                                | ---               | ---          | 25,375               | ---                   |
| FULDA         |         | 1,310     | 49,591    | 46,523    | 3,068        | 4,978   | 3,069         | 4,977     | ---               | ---             | 4,267                                 | 30,379            | ---          | ---                  | ---                   |
| GARFIELD      | [0]     | 287       | 55,756    | 22,788    | 32,968       | 10,979  | 6,749         | 37,198    | ---               | ---             | ---                                   | 1,648             | ---          | 6,749                | 24,573                |
| GARVIN        | [*][20] | 153       | ---       | 631       | (631)        | 757     | ---           | 126       | ---               | ---             | ---                                   | 27,326            | ---          | ---                  | ---                   |
| GAYLORD       |         | 2,287     | 218,685   | 259,007   | (40,322)     | 10,521  | ---           | (29,801)  | ---               | ---             | 155,416                               | 65,966            | ---          | ---                  | ---                   |
| GEM LAKE      |         | 429       | 32,200    | 9,994     | 22,206       | 6,485   | ---           | 28,691    | ---               | ---             | ---                                   | 49,000            | ---          | ---                  | ---                   |
| GENEVA        |         | 453       | 8,742     | 8,835     | (93)         | 914     | ---           | 821       | ---               | ---             | ---                                   | 2,797             | ---          | ---                  | ---                   |
| GEORGETOWN    | [0]     | 125       | 4,728     | 6,407     | (1,679)      | ---     | ---           | (1,679)   | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GHENT         |         | 314       | 34,204    | 35,608    | (1,404)      | 1,151   | ---           | (253)     | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GIBBON        | [0]     | 803       | 28,128    | 19,393    | 8,735        | 538     | ---           | 9,273     | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GILBERT       |         | 1,823     | 182,920   | 207,545   | (24,625)     | ---     | ---           | (24,625)  | ---               | ---             | (36,979)                              | ---               | ---          | ---                  | ---                   |
| GILMAN        | [0]     | 225       | 10,785    | 6,604     | 4,181        | 1,746   | ---           | 5,927     | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GLENCOE       |         | 5,549     | 844,099   | 636,700   | 207,399      | 33,108  | 151,136       | 89,371    | ---               | ---             | 16,500                                | 21,771            | ---          | 151,136              | 180,000               |
| GLENVILLE     |         | 709       | 17,234    | 33,445    | (16,211)     | ---     | ---           | (16,211)  | ---               | ---             | ---                                   | 11,543            | ---          | ---                  | ---                   |
| GLENWOOD      |         | 2,591     | 476,095   | 532,841   | (56,746)     | 45,000  | 33,095        | (44,841)  | ---               | ---             | ---                                   | 200,549           | ---          | 33,095               | 725,000               |
| GLYNDON       | [0]     | 1,119     | 104,543   | 66,160    | 38,383       | 34,158  | 22,826        | 49,715    | 23,759            | ---             | ---                                   | 1,195             | ---          | 22,826               | 39,448                |
| GOLDEN VALLEY | [3]     | 20,636    | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GONVICK       | [*]     | 292       | 22,833    | 13,659    | 9,174        | ---     | ---           | 9,174     | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GOOD THUNDER  |         | 592       | 107,213   | 60,867    | 46,346       | 2,076   | 15,246        | 33,176    | ---               | ---             | ---                                   | ---               | ---          | 15,246               | 50,000                |
| GOODHUE       | [0]     | 808       | 78,787    | 49,788    | 28,999       | ---     | 6,593         | 22,406    | ---               | ---             | 5,000                                 | ---               | ---          | ---                  | ---                   |
| GOODRIDGE     |         | 98        | 9,308     | 24,225    | (14,917)     | ---     | 643           | (15,560)  | ---               | ---             | ---                                   | ---               | ---          | 643                  | 1,214                 |
| GOODVIEW      |         | 3,318     | 341,382   | 345,042   | (3,660)      | 17,061  | ---           | 13,401    | ---               | ---             | ---                                   | 30,492            | ---          | ---                  | ---                   |
| GRACEVILLE    | [3]     | 600       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GRANADA       |         | 308       | 12,784    | 25,129    | (12,345)     | 19,651  | ---           | 7,306     | 9,003             | 2,898           | ---                                   | 21,788            | ---          | ---                  | ---                   |
| GRAND MARAIS  |         | 1,402     | 400,813   | 409,112   | (8,299)      | 5,768   | ---           | (2,531)   | ---               | ---             | 51,299                                | 22,156            | ---          | ---                  | ---                   |
| GRAND MEADOW  | [3]     | 945       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| GRAND RAPIDS  |         | 7,829     | 4,929,945 | 4,772,186 | 157,759      | 35,272  | 197,826       | (4,795)   | ---               | ---             | ---                                   | 5,050,254         | ---          | 193,486              | 98,125                |
| GRANITE FALLS |         | 3,053     | 304,822   | 302,310   | 2,512        | 1,983   | 13,119        | (8,624)   | ---               | ---             | 16,366                                | 3,603             | ---          | 11,810               | 98,234                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City |     | Pop.   | OPERATING |           |           | NONOPERATING |         | NET INCOME | Taxes  | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|--------------|-----|--------|-----------|-----------|-----------|--------------|---------|------------|--------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|              |     |        | Revenues  | Expense   | Income    | Revenue      | Expense |            |        |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| GRASSTON     | [0] | 103    | 5,992     | 4,484     | 1,508     | 7,057        | ---     | 8,565      | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| GREEN ISLE   | [0] | 359    | 74,906    | 33,584    | 41,322    | 595          | ---     | 41,917     | ---    | ---            | ---          | 97,817                          | 7,237          | ---          | ---               | ---                |
| GREENBUSH    | [3] | 762    | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| GREENFIELD   |     | 2,684  | 21,256    | 45,894    | (24,638)  | 9,413        | ---     | (15,225)   | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| GREENWOOD    |     | 786    | 67,547    | 72,361    | (4,814)   | 219          | ---     | (4,595)    | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| GREY EAGLE   |     | 336    | 50,671    | 41,616    | 9,055     | 172          | 15,119  | (5,892)    | ---    | ---            | ---          | (3,517)                         | ---            | ---          | 15,119            | 20,876             |
| GROVE CITY   | [3] | 617    | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| GRYGLA       | [3] | 232    | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HACKENSACK   |     | 308    | 97,043    | 198,136   | (101,093) | 12,820       | 23,541  | (111,814)  | ---    | ---            | ---          | 97,186                          | 11,749         | 574,000      | 23,541            | 503,214            |
| HALLOCK      |     | 1,173  | 40,240    | 75,395    | (35,155)  | ---          | ---     | (35,155)   | ---    | ---            | ---          | (25,000)                        | ---            | ---          | ---               | ---                |
| HALSTAD      |     | 614    | 64,116    | 71,038    | (6,922)   | ---          | 9,319   | (16,241)   | ---    | 357,852        | ---          | ---                             | 365,048        | ---          | 9,319             | 35,000             |
| HAMBURG      | [0] | 540    | 46,855    | 36,078    | 10,777    | ---          | ---     | 10,777     | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HAMPTON      |     | 550    | 58,454    | 28,753    | 29,701    | 4,115        | ---     | 33,816     | ---    | ---            | ---          | 50,000                          | 100,549        | ---          | ---               | ---                |
| HANCOCK      |     | 711    | 101,087   | 80,827    | 20,260    | 49,727       | ---     | 69,987     | 47,545 | ---            | ---          | 111,284                         | 32,456         | ---          | ---               | ---                |
| HANLEY FALLS | [3] | 317    | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HANOVER      |     | 1,765  | 93,084    | 135,301   | (42,217)  | 490,436      | 509,921 | (61,702)   | ---    | ---            | ---          | ---                             | ---            | ---          | 56,620            | 78,000             |
| HANSKA       |     | 437    | 26,393    | 43,839    | (17,446)  | 9,300        | 1,232   | (9,378)    | ---    | ---            | ---          | ---                             | ---            | ---          | 1,232             | 50,000             |
| HARDWICK     | [0] | 220    | 9,561     | 6,374     | 3,187     | 6,464        | ---     | 9,651      | ---    | ---            | ---          | (5,625)                         | ---            | ---          | ---               | ---                |
| HARMONY      |     | 1,142  | 191,193   | 237,145   | (45,952)  | 881          | 30,572  | (75,643)   | ---    | ---            | ---          | (41,940)                        | ---            | ---          | 30,572            | 83,880             |
| HARRIS       | [*] | 1,173  | 15,817    | 70,254    | (54,437)  | 7,394        | 3,548   | (50,591)   | ---    | ---            | ---          | ---                             | ---            | ---          | 3,548             | 18,000             |
| HARTLAND     |     | 288    | 20,846    | 26,510    | (5,664)   | 15,694       | 6,800   | 3,230      | ---    | 1,256          | ---          | ---                             | 7,515          | ---          | 6,800             | 16,000             |
| HASTINGS     |     | 19,202 | 1,678,112 | 1,353,929 | 324,183   | 118,302      | ---     | 442,485    | ---    | ---            | ---          | 700,000                         | 101,974        | ---          | ---               | 47,551             |
| HATFIELD     | [0] | 45     | 2,160     | 1,789     | 371       | 413          | ---     | 784        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HAWLEY       |     | 1,899  | 233,078   | 191,353   | 41,725    | 2,006        | 39,006  | 4,725      | ---    | ---            | ---          | 42,000                          | 57,064         | ---          | 39,006            | 35,000             |
| HAYFIELD     | [3] | 1,364  | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HAYWARD      | [0] | 243    | 30,750    | 23,884    | 6,866     | 200          | 8,778   | (1,712)    | ---    | ---            | ---          | 14,245                          | ---            | ---          | ---               | ---                |
| HECTOR       |     | 1,160  | 184,337   | 200,402   | (16,065)  | 4,285        | 57,312  | (69,092)   | 1,320  | ---            | ---          | ---                             | ---            | ---          | 57,312            | 80,078             |
| HENDERSON    |     | 947    | 60,060    | 49,649    | 10,411    | 398          | ---     | 10,809     | ---    | ---            | ---          | 24,000                          | 753            | ---          | ---               | ---                |
| HENDRICKS    |     | 703    | 68,023    | 37,505    | 30,518    | 665          | ---     | 31,183     | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HENDRUM      | [0] | 311    | 33,534    | 14,537    | 18,997    | ---          | ---     | 18,997     | ---    | ---            | ---          | 9,453                           | 1,327          | ---          | ---               | ---                |
| HENNING      |     | 778    | 85,887    | 108,796   | (22,909)  | 3,253        | 1,577   | (21,233)   | ---    | ---            | ---          | ---                             | 10,253         | ---          | 1,577             | 30,052             |
| HERMAN       |     | 444    | 52,452    | 29,737    | 22,715    | 5,720        | 3,240   | 25,195     | 5,609  | ---            | ---          | (90)                            | ---            | ---          | 3,240             | 5,000              |
| HERMANTOWN   |     | 8,178  | 284,921   | 564,670   | (279,749) | 87,435       | ---     | (192,314)  | ---    | ---            | ---          | ---                             | 20,895         | ---          | ---               | ---                |
| HERON LAKE   |     | 767    | 90,387    | 73,739    | 16,648    | 2,425        | 6,719   | 12,354     | ---    | ---            | ---          | 34,671                          | ---            | ---          | 5,572             | 30,000             |
| HEWITT       | [0] | 266    | 10,691    | 11,186    | (495)     | 676          | ---     | 181        | ---    | ---            | ---          | ---                             | 281            | ---          | ---               | ---                |
| HIBBING      |     | 16,968 | 1,679,209 | 1,581,605 | 97,604    | 9,377        | 43,848  | 63,133     | ---    | 31,787         | 3,852        | (2,000)                         | 383,903        | ---          | 40,961            | 255,000            |
| HILL CITY    | [3] | 479    | ---       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |



**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City        | Pop. | OPERATING |           |           | NONOPERATING |         | NET INCOME | Taxes    | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|---------------------|------|-----------|-----------|-----------|--------------|---------|------------|----------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                     |      | Revenues  | Expense   | Income    | Revenue      | Expense |            |          |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| HILLS               |      | 585       | 44,473    | 40,736    | 3,737        | 6,038   | 125        | 9,650    | ---            | ---          | ---                             | 25,664         | ---          | 125               | ---                |
| HILLTOP             | [3]  | 781       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HINCKLEY            |      | 1,307     | 390,499   | 400,714   | (10,215)     | 40,784  | 60,254     | (29,685) | ---            | ---          | 17,355                          | 92,404         | ---          | 60,254            | 145,338            |
| HITTERDAL           |      | 197       | 8,335     | 23,070    | (14,735)     | ---     | ---        | (14,735) | ---            | ---          | (5,000)                         | ---            | ---          | ---               | ---                |
| HOFFMAN             | [0]  | 668       | 71,741    | 46,713    | 25,028       | ---     | ---        | 25,028   | ---            | ---          | 24,387                          | ---            | ---          | ---               | ---                |
| HOKAH               | [3]  | 599       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HOLDINGFORD         |      | 744       | 74,394    | 129,223   | (54,829)     | ---     | ---        | (54,829) | ---            | ---          | 28,269                          | ---            | ---          | ---               | ---                |
| HOLLAND             | [0]  | 211       | 12,571    | 9,217     | 3,354        | 1,313   | ---        | 4,667    | ---            | ---          | (6,000)                         | ---            | ---          | ---               | ---                |
| HOLLANDALE          | [0]  | 310       | 16,489    | 33,672    | (17,183)     | 1,311   | ---        | (15,872) | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HOLLOWAY            | [0]  | 108       | 3,878     | 9,407     | (5,529)      | 3,220   | ---        | (2,309)  | 3,220          | ---          | ---                             | ---            | ---          | ---               | ---                |
| HOPKINS             |      | 17,559    | 1,334,592 | 1,421,836 | (87,244)     | 35,007  | ---        | (52,237) | ---            | ---          | 166,108                         | 101,408        | ---          | ---               | ---                |
| HOUSTON             | [*]  | 1,019     | 99,468    | 92,750    | 6,718        | ---     | 1,777      | 4,941    | ---            | ---          | ---                             | 5,571          | ---          | 1,777             | 16,936             |
| HOWARD LAKE         | [3]  | 1,876     | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HOYT LAKES          |      | 2,052     | 171,427   | 207,147   | (35,720)     | ---     | ---        | (35,720) | ---            | ---          | (19,077)                        | 1,704          | ---          | ---               | ---                |
| HUGO                | [3]  | 7,900     | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| HUTCHINSON          |      | 13,403    | 2,480,391 | 2,086,399 | 393,992      | 251,446 | 227,551    | 417,887  | 16             | ---          | 53,000                          | 1,255,051      | 7,764        | 215,278           | 667,555            |
| IHLEN               | [0]  | 103       | 10,913    | 18,302    | (7,389)      | ---     | 1,223      | (8,612)  | ---            | ---          | ---                             | ---            | ---          | 1,223             | 1,817              |
| INDEPENDENCE        |      | 3,400     | 64,740    | 139,563   | (74,823)     | 9,049   | 1,188      | (66,962) | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| INTERNATIONAL FALLS | [3]  | 6,554     | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| INVER GROVE HEIGHTS |      | 30,708    | 1,979,128 | 1,782,977 | 196,151      | 60,454  | ---        | 256,605  | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| IONA                | [3]  | 164       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| IRON JUNCTION       | [0]  | 88        | 5,141     | 3,513     | 1,628        | 392     | ---        | 2,020    | ---            | ---          | 2,611                           | ---            | ---          | ---               | ---                |
| IRONTON             | [*]  | 519       | 55,584    | 50,806    | 4,778        | 488     | ---        | 5,266    | ---            | ---          | ---                             | 138            | ---          | ---               | ---                |
| ISANTI              |      | 3,793     | 744,772   | 340,523   | 404,249      | 40,052  | 124,924    | 319,377  | ---            | ---          | 943                             | 195,794        | ---          | 124,924           | 207,331            |
| ISLE                | [*]  | 740       | 85,562    | 98,638    | (13,076)     | 261     | ---        | (12,815) | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| IVANHOE             | [3]  | 665       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| JACKSON             |      | 3,490     | 252,493   | 232,556   | 19,937       | 16,289  | 30,833     | 5,393    | ---            | ---          | 41,349                          | 16,469         | ---          | 31,476            | 52,500             |
| JANESVILLE          |      | 2,110     | 140,058   | 136,859   | 3,199        | 3,114   | 15,227     | (8,914)  | ---            | ---          | 11,261                          | 8,372          | 220,590      | 15,227            | 220,000            |
| JASPER              |      | 598       | 90,943    | 66,414    | 24,529       | 2,477   | 14,857     | 12,149   | ---            | ---          | 8,860                           | ---            | ---          | 14,857            | 34,548             |
| JEFFERS             |      | 384       | 15,855    | 12,880    | 2,975        | 188     | ---        | 3,163    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| JORDAN              |      | 4,240     | 487,200   | 383,910   | 103,290      | 263,316 | 221,355    | 145,251  | ---            | ---          | 100,404                         | 7,851          | ---          | 221,355           | 202,120            |
| KANDIYOHI           |      | 551       | 52,357    | 33,754    | 18,603       | ---     | ---        | 18,603   | ---            | ---          | 15,000                          | ---            | ---          | ---               | ---                |
| KARLSTAD            |      | 782       | 36,353    | 46,438    | (10,085)     | 442     | ---        | (9,643)  | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| KASOTA              |      | 684       | 62,188    | 55,060    | 7,128        | ---     | ---        | 7,128    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| KASSON              |      | 4,788     | 641,929   | 572,221   | 69,708       | 545,155 | 103,678    | 511,185  | ---            | ---          | ---                             | 5,937,585      | ---          | 102,804           | 40,000             |
| KEEWATIN            | [0]  | 1,160     | 112,501   | 118,616   | (6,115)      | ---     | ---        | (6,115)  | ---            | ---          | ---                             | 24,555         | ---          | ---               | ---                |
| KELLIHER            | [3]  | 304       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City   | Pop.   | OPERATING |           |           | NONOPERATING |           | NET INCOME | Taxes     | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|----------------|--------|-----------|-----------|-----------|--------------|-----------|------------|-----------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                |        | Revenues  | Expense   | Income    | Revenue      | Expense   |            |           |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| KELLOGG        | 444    | 31,069    | 61,114    | (30,045)  | 326          | ---       | (29,719)   | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| KENNEDY        | 240    | 18,901    | 16,471    | 2,430     | ---          | ---       | 2,430      | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| KENSINGTON     | 276    | 47,133    | 44,870    | 2,263     | 3,608        | ---       | 5,871      | ---       | 36,384         | ---          | 21,046                          | 37,601         | ---          | ---               | ---                |
| KENYON         | 1,687  | 243,073   | 259,428   | (16,355)  | 63,791       | 51,472    | (4,036)    | 50,000    | ---            | ---          | ---                             | 14,692         | ---          | 51,472            | 85,000             |
| KERKHOVEN      | [*]    | 754       | 72,385    | 53,635    | 18,750       | 1,532     | ---        | ---       | ---            | ---          | 22,994                          | 1,383          | ---          | ---               | ---                |
| KETTLE RIVER   |        | 169       | 27,899    | 27,139    | 760          | 1,186     | ---        | ---       | ---            | ---          | 44,243                          | ---            | ---          | ---               | 7,000              |
| KIESTER        | [*]    | 538       | 27,378    | 8,140     | 19,238       | ---       | ---        | ---       | ---            | ---          | (32)                            | ---            | ---          | ---               | ---                |
| KILKENNY       | [0]    | 154       | 17,873    | 26,246    | (8,373)      | 71,275    | 14,290     | 48,612    | ---            | ---          | (15,296)                        | 68,839         | ---          | 14,290            | 4,000              |
| KIMBALL        |        | 619       | 82,605    | 111,021   | (28,416)     | 29,431    | 6,212      | (5,197)   | 18,317         | ---          | 1,724                           | ---            | ---          | 6,212             | 13,500             |
| KINNEY         | [3]    | 185       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LA CRESCENT    |        | 5,027     | 380,250   | 400,220   | (19,970)     | 49,521    | ---        | 29,551    | ---            | 1,121        | 68,000                          | 8,782          | ---          | ---               | ---                |
| LA PRAIRIE     | [*]    | 611       | 30,340    | 45,699    | (15,359)     | ---       | ---        | (15,359)  | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAFAYETTE      |        | 531       | 68,077    | 76,061    | (7,984)      | 22        | 653        | (8,615)   | ---            | ---          | ---                             | ---            | ---          | 653               | 2,750              |
| LAKE BENTON    | [3]    | 699       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAKE BRONSON   | [*]    | 240       | 8,972     | 7,582     | 1,390        | 7,890     | 7,890      | 1,390     | ---            | ---          | 1,390                           | ---            | ---          | ---               | ---                |
| LAKE CITY      |        | 5,153     | 821,540   | 840,807   | (19,267)     | 73,617    | 130,073    | (75,723)  | ---            | ---          | (75,000)                        | 1,012,671      | ---          | 112,073           | 178,721            |
| LAKE CRYSTAL   |        | 2,479     | 228,910   | 219,571   | 9,339        | 10,383    | 4,260      | 15,462    | ---            | ---          | ---                             | ---            | ---          | 4,260             | 5,000              |
| LAKE ELMO      |        | 7,387     | 55,420    | 22,909    | 32,511       | 3,206     | ---        | 35,717    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAKE HENRY     | [0]    | 87        | 11,845    | 7,618     | 4,227        | 331       | 8,490      | (3,932)   | ---            | 125,459      | ---                             | (4,464)        | 137,398      | 147,000           | 8,490              |
| LAKE LILLIAN   | [3]    | 253       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAKE PARK      |        | 799       | 80,489    | 73,351    | 7,138        | 1,211     | 12         | 8,337     | ---            | ---          | 2,000                           | 1,396          | ---          | ---               | ---                |
| LAKE SHORE     |        | 1,003     | 56,304    | 107,963   | (51,659)     | 10,608    | 18,078     | (59,129)  | ---            | ---          | (17,368)                        | ---            | ---          | 17,915            | 39,544             |
| LAKE WILSON    | [3]    | 264       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAKEFIELD      |        | 1,720     | 273,492   | 315,939   | (42,447)     | 40,912    | 26,524     | (28,059)  | ---            | ---          | ---                             | 14,005         | ---          | 26,524            | 50,350             |
| LAKEVILLE      |        | 46,285    | 2,758,938 | 3,074,421 | (315,483)    | 2,808,724 | 1,161      | 2,492,080 | ---            | ---          | 43,425                          | 52,438         | ---          | ---               | ---                |
| LAMBERTON      |        | 834       | 66,405    | 37,270    | 29,135       | 2,355     | ---        | 31,490    | ---            | ---          | 42,775                          | ---            | ---          | ---               | ---                |
| LANCASTER      | [0]    | 364       | 11,191    | 22,585    | (11,394)     | ---       | ---        | (11,394)  | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LANDFALL       | [*]    | 745       | 98,628    | 28,829    | 69,799       | ---       | 16,241     | 53,558    | ---            | ---          | ---                             | ---            | ---          | 16,241            | 49,650             |
| LANESBORO      | [6]    | 782       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAPORTE        | [3]    | 139       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LAUDERDALE     | [3]    | 2,364     | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| LE CENTER      |        | 2,299     | 348,863   | 256,922   | 91,941       | 45,260    | 59,172     | 78,029    | 21,350         | ---          | 88,000                          | 8,868          | ---          | 59,172            | 112,985            |
| LE SUEUR       |        | 4,126     | 793,502   | 579,701   | 213,801      | 64,081    | ---        | 277,882   | ---            | ---          | ---                             | 257,126        | ---          | ---               | ---                |
| LEROY          |        | 921       | 96,130    | 70,899    | 25,231       | 1,322     | 6,444      | 20,109    | ---            | ---          | ---                             | 31,593         | ---          | 6,444             | 2,044              |
| LESTER PRAIRIE | [*][0] | 1,397     | 114,110   | 11,886    | 102,224      | 40,159    | 122,160    | 20,223    | ---            | ---          | ---                             | 116,081        | ---          | ---               | ---                |
| LEWISTON       |        | 1,494     | 177,977   | 158,727   | 19,250       | 5,064     | 32,439     | (8,125)   | ---            | 1,338,242    | ---                             | 1,900,288      | 530,717      | 32,439            | 4,500              |
| LEWISVILLE     | [3]    | 264       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| LEXINGTON     |      | 2,220     | 206,919   | 148,541   | 58,378       | 7,459     | ---        | 65,837   | ---            | ---          | 18,500                          | ---            | ---       | ---               | ---                |
| LILYDALE      | [0]  | 610       | 112,376   | 84,864    | 27,512       | ---       | ---        | 27,512   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LINDSTROM     |      | 3,395     | 525,427   | 439,099   | 86,328       | 568,325   | ---        | 654,653  | ---            | ---          | (777,647)                       | 104,553        | ---       | ---               | ---                |
| LINO LAKES    |      | 17,942    | 1,112,809 | 990,164   | 122,645      | 69,352    | ---        | 191,997  | ---            | ---          | ---                             | 4,145          | ---       | ---               | ---                |
| LISMORE       |      | 228       | 51,574    | 37,942    | 13,632       | 347       | ---        | 13,979   | ---            | ---          | 33,724                          | ---            | ---       | ---               | ---                |
| LITCHFIELD    |      | 6,643     | 1,934,673 | 1,255,867 | 678,806      | 46,492    | 148,451    | 576,847  | ---            | ---          | 65,000                          | 7,657,997      | 2,750,00  | 148,451           | 225,000            |
| LITTLE CANADA |      | 9,825     | 866,889   | 913,892   | (47,003)     | 43,507    | 174        | (3,670)  | ---            | ---          | 87,059                          | ---            | ---       | ---               | ---                |
| LITTLE FALLS  |      | 7,955     | 1,017,470 | 1,019,880 | (2,410)      | 82,387    | ---        | 79,977   | ---            | ---          | 109,226                         | 145,275        | ---       | ---               | ---                |
| LITTLEFORK    |      | 654       | 22,737    | 32,311    | (9,574)      | 56        | ---        | (9,518)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| Long Beach    | [4]  | 282       | 52,815    | 74,940    | (22,125)     | 123       | ---        | (22,002) | ---            | ---          | (53,213)                        | ---            | ---       | ---               | ---                |
| LONG LAKE     |      | 1,885     | 217,024   | 212,032   | 4,992        | 1,916     | ---        | 6,908    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LONG PRAIRIE  |      | 3,027     | 734,146   | 355,399   | 378,747      | 32,137    | ---        | 410,884  | ---            | ---          | 206,843                         | 2,482,380      | 2,451,07  | ---               | ---                |
| LONGVILLE     |      | 182       | 71,779    | 83,493    | (11,714)     | 228,174   | 28,511     | 187,949  | ---            | 222,000      | 395                             | 706,766        | 664,000   | 28,511            | 10,000             |
| LONSDALE      | [0]  | 1,708     | 190,864   | 62,561    | 128,303      | 753,710   | 722,937    | 159,076  | ---            | ---          | ---                             | 661,317        | 559,616   | 11,620            | 50,000             |
| LORETTO       | [*]  | 622       | 62,953    | 61,441    | 1,512        | 4,445     | ---        | 5,957    | ---            | ---          | ---                             | 33,125         | ---       | ---               | ---                |
| LOWRY         | [0]  | 271       | 24,120    | 6,657     | 17,463       | ---       | ---        | 17,463   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LUCAN         | [0]  | 217       | 12,169    | 10,930    | 1,239        | ---       | ---        | 1,239    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LUVERNE       |      | 4,631     | 755,145   | 614,855   | 140,290      | 106,277   | 16,889     | 229,678  | ---            | ---          | 117,000                         | 182,549        | ---       | 12,469            | 58,400             |
| LYLE          | [0]  | 568       | 56,544    | 35,082    | 21,462       | ---       | ---        | 21,462   | ---            | ---          | ---                             | 70,882         | ---       | ---               | ---                |
| LYND          |      | 342       | 34,845    | 44,731    | (9,886)      | 5,153     | 3,338      | (8,071)  | 9,534          | ---          | 1,832                           | 5,080          | ---       | 3,338             | 10,698             |
| MABEL         | [0]  | 764       | 73,442    | 120,377   | (46,935)     | 850       | 1,950      | (48,035) | ---            | ---          | 8,800                           | 17,664         | ---       | 1,950             | 5,269              |
| MADELIA       |      | 2,330     | 494,054   | 408,837   | 85,217       | 20,247    | 31,641     | 73,823   | ---            | ---          | (3,000)                         | 25,192         | ---       | 31,143            | 115,242            |
| MADISON       |      | 1,759     | 150,119   | 229,391   | (79,272)     | 4,085     | ---        | (75,187) | ---            | ---          | ---                             | 27,828         | ---       | ---               | ---                |
| MADISON LAKE  |      | 878       | 148,776   | 155,464   | (6,688)      | 4,659     | 18,468     | (20,497) | ---            | ---          | 45,000                          | 11,207         | ---       | 18,468            | 20,075             |
| MAGNOLIA      | [3]  | 216       | ---       | ---       | ---          | ---       | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MAHNOMEN      |      | 1,214     | 105,745   | 138,220   | (32,475)     | 92        | 11,915     | (44,298) | ---            | ---          | (17,947)                        | ---            | ---       | 11,915            | 6,000              |
| MAHTOMEDI     |      | 8,030     | 571,673   | 620,341   | (48,668)     | 58,058    | ---        | 9,390    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MANKATO       |      | 33,362    | 6,164,405 | 4,616,352 | 1,548,053    | ---       | 753,458    | 794,595  | ---            | ---          | 608,615                         | 740,971        | ---       | 733,559           | 1,435,014          |
| MANTORVILLE   |      | 1,154     | 99,491    | 117,318   | (17,827)     | 5,299     | 8,753      | (21,281) | ---            | ---          | ---                             | ---            | ---       | 8,310             | 40,000             |
| MAPLE GROVE   |      | 54,000    | 3,805,656 | 4,161,707 | (356,051)    | 1,260,955 | ---        | 904,904  | ---            | ---          | 532,774                         | 178,017        | ---       | ---               | ---                |
| MAPLE LAKE    |      | 1,650     | 188,978   | 151,184   | 37,794       | 108,235   | 6,539      | 139,490  | ---            | ---          | ---                             | 150,320        | ---       | 6,539             | 50,000             |
| MAPLE PLAIN   | [*]  | 2,088     | 216,023   | 162,552   | 53,471       | ---       | ---        | 53,471   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MAPLETON      |      | 1,682     | 148,454   | 105,192   | 43,262       | 6,933     | ---        | 50,195   | ---            | ---          | 66,000                          | ---            | ---       | ---               | ---                |
| MAPLEVIEW     | [3]  | 182       | ---       | ---       | ---          | ---       | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MAPLEWOOD     |      | 35,600    | 3,034,349 | 3,160,092 | (125,743)    | 56,799    | 4,539      | (73,483) | ---            | ---          | 397,188                         | 128,464        | ---       | ---               | ---                |
| MARBLE        | [0]  | 684       | 109,771   | 125,281   | (15,510)     | ---       | ---        | (15,510) | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MARIETTA      | [*]  | 170       | 7,257     | 6,654     | 603          | ---       | ---        | 603      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City        | Pop. | OPERATING |            |            | NONOPERATING |           |            | Taxes       | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|---------------------|------|-----------|------------|------------|--------------|-----------|------------|-------------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                     |      | Revenues  | Expense    | Income     | Revenue      | Expense   | NET INCOME |             |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| MARINE ON ST. CROIX | [0]  | 644       | 74,433     | 85,874     | (11,441)     | 3,508     | ---        | (7,933)     | ---            | ---          | ---                             | 4,829          | ---          | ---               | ---                |
| MARSHALL            |      | 12,778    | 2,447,202  | 2,254,191  | 193,011      | 194,847   | 571,809    | (183,951)   | ---            | ---          | 100,005                         | 555,160        | 1,082,33     | 571,809           | 4,560,000          |
| MAYER               |      | 600       | 202,683    | 71,052     | 131,631      | 2,764     | 58,876     | 75,519      | ---            | ---          | ---                             | 195,248        | ---          | 58,876            | 28,000             |
| MAYNARD             |      | 378       | 37,205     | 68,846     | (31,641)     | 26,318    | 15,602     | (20,925)    | ---            | ---          | ---                             | 883            | ---          | 15,602            | 15,500             |
| MAZEPPA             |      | 793       | 78,297     | 89,052     | (10,755)     | 16,980    | ---        | 6,225       | ---            | ---          | ---                             | 18,588         | ---          | ---               | ---                |
| MC GREGOR           | [*]  | 403       | 57,005     | 27,185     | 29,820       | 1,426     | ---        | 31,246      | ---            | ---          | 34,520                          | 2,122          | ---          | ---               | ---                |
| MC INTOSH           | [3]  | 628       | ---        | ---        | ---          | ---       | ---        | ---         | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MC KINLEY           | [3]  | 83        | ---        | ---        | ---          | ---       | ---        | ---         | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MEADOWLANDS         | [*]  | 109       | 9,787      | 7,319      | 2,468        | 129       | ---        | 2,597       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MEDFORD             |      | 1,044     | 117,170    | 64,394     | 52,776       | 4,034     | ---        | 56,810      | ---            | ---          | ---                             | 12,176         | ---          | ---               | ---                |
| MEDINA              |      | 4,107     | 229,383    | 231,205    | (1,822)      | 34,501    | ---        | 32,679      | ---            | ---          | ---                             | 1,619          | ---          | ---               | ---                |
| MELROSE             |      | 3,141     | 1,023,082  | 1,076,272  | (53,190)     | 95,001    | 42,994     | (1,183)     | ---            | 890          | 501,956                         | 28,787         | ---          | 42,864            | 125,000            |
| MENAHGA             |      | 1,217     | 56,333     | 123,438    | (67,105)     | 20,587    | ---        | (46,518)    | ---            | ---          | 1,800                           | 883            | ---          | ---               | ---                |
| MENDOTA             | [0]  | 198       | 24,922     | 8,569      | 16,353       | 258       | ---        | 16,611      | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MENDOTA HEIGHTS     |      | 11,600    | 1,176,053  | 1,284,813  | (108,760)    | 78,559    | ---        | (30,201)    | ---            | ---          | (10,000)                        | 5,989          | ---          | ---               | ---                |
| MIDDLE RIVER        | [0]  | 315       | 14,825     | 18,296     | (3,471)      | 2,263     | ---        | (1,208)     | 1,378          | 36           | ---                             | 17,601         | ---          | ---               | ---                |
| MILACA              |      | 2,606     | 241,551    | 207,245    | 34,306       | 14,397    | 9,194      | 39,509      | ---            | ---          | ---                             | 31,936         | ---          | 8,834             | 35,000             |
| MILAN               |      | 316       | 14,364     | 9,799      | 4,565        | 4,470     | ---        | 9,035       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MILLERVILLE         | [0]  | 116       | 2,325      | 11,247     | (8,922)      | 10,330    | ---        | 1,408       | ---            | 6,560        | ---                             | (1,900)        | ---          | ---               | ---                |
| MILROY              |      | 261       | 22,896     | 18,901     | 3,995        | ---       | ---        | 3,995       | ---            | ---          | 18,500                          | ---            | ---          | ---               | ---                |
| MILTONA             |      | 290       | 28,445     | 40,256     | (11,811)     | 33        | 16,427     | (28,205)    | ---            | ---          | (17,155)                        | ---            | ---          | 16,427            | 7,000              |
| MINNEAPOLIS         |      | 382,700   | 64,755,000 | 50,790,000 | 13,965,000   | 1,592,000 | 2,581,000  | 12,976,000  | ---            | ---          | 484,000                         | ---            | ---          | 2,581,000         | 19,503,000         |
| MINNEOTA            |      | 1,402     | 129,553    | 122,662    | 6,891        | 13,906    | 1,758      | 19,039      | ---            | 5,216        | 59,932                          | 31,594         | ---          | ---               | ---                |
| MINNESOTA LAKE      |      | 678       | 87,740     | 84,194     | 3,546        | 3,529     | ---        | 7,075       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MINNETONKA          | [3]  | 51,440    | ---        | ---        | ---          | ---       | ---        | ---         | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MINNETONKA BEACH    | [*]  | 618       | 50,050     | 54,109     | (4,059)      | 2,733     | ---        | (1,326)     | ---            | ---          | ---                             | 569,046        | ---          | ---               | ---                |
| MINNETRISTA         |      | 4,610     | 315,763    | 334,723    | (18,960)     | 17,291    | ---        | (1,669)     | ---            | ---          | ---                             | 19,533         | ---          | ---               | ---                |
| MONTEVIDEO          | [3]  | 5,480     | ---        | ---        | ---          | ---       | ---        | ---         | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MONTGOMERY          |      | 2,866     | 351,995    | 230,534    | 121,461      | 1,717     | 11,245     | 111,933     | ---            | ---          | (29,520)                        | 1,051,599      | 1,321,43     | 11,245            | 15,000             |
| MONTICELLO          |      | 8,839     | 853,800    | 2,006,342  | (1,152,542)  | 61,029    | ---        | (1,091,513) | ---            | ---          | ---                             | 22,071         | ---          | ---               | ---                |
| MONTROSE            | [0]  | 1,413     | 688,560    | 159,000    | 529,560      | 9,218     | 32,145     | 506,633     | 314            | ---          | 170,614                         | 1,647          | 194,832      | 32,145            | 734,621            |
| MOORHEAD            |      | 32,572    | 3,889,914  | 3,883,283  | 6,631        | 217,777   | 312,172    | (87,764)    | ---            | ---          | 260,335                         | 2,835,353      | ---          | 198,101           | 427,670            |
| MOOSE LAKE          |      | 2,327     | 248,336    | 245,087    | 3,249        | ---       | 51,862     | (48,613)    | ---            | ---          | ---                             | ---            | ---          | 51,862            | 108,549            |
| MORA                |      | 3,304     | 631,889    | 452,459    | 179,430      | 10,562    | ---        | 189,992     | ---            | ---          | 205,000                         | 65,604         | ---          | ---               | ---                |
| MORGAN              |      | 888       | 114,054    | 90,988     | 23,066       | 3,979     | ---        | 27,045      | ---            | ---          | (375,223)                       | 5,292          | ---          | ---               | ---                |
| MORRIS              | [3]  | 5,207     | ---        | ---        | ---          | ---       | ---        | ---         | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MORRISTOWN          | [0]  | 1,010     | 119,093    | 55,616     | 63,477       | 17,073    | 21,102     | 59,448      | 5,760          | 2,240        | ---                             | 10,240         | ---          | 21,102            | 52,951             |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City          | Pop.   | OPERATING |           |           | NONOPERATING |         |            | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|-----------------------|--------|-----------|-----------|-----------|--------------|---------|------------|-------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                       |        | Revenues  | Expense   | Income    | Revenue      | Expense | NET INCOME |       |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| MORTON                | 436    | 37,272    | 42,367    | (5,095)   | 2,113        | ---     | (2,982)    | ---   | ---            | ---          | ---                             | 713            | ---          | ---               | ---                |
| MOTLEY                | 635    | 120,443   | 139,177   | (18,734)  | 11,018       | 7,663   | (15,379)   | ---   | ---            | ---          | 44,340                          | ---            | ---          | 7,663             | 7,000              |
| MOUND                 | 9,460  | 1,035,487 | 968,307   | 67,180    | 14,546       | 22,192  | 59,534     | ---   | ---            | ---          | ---                             | 59,204         | ---          | 22,192            | 49,500             |
| MOUNDS VIEW           | 12,800 | 1,291,275 | 1,189,607 | 101,668   | 104,411      | ---     | 206,079    | ---   | ---            | ---          | 15,000                          | 13,902         | ---          | ---               | ---                |
| MOUNTAIN IRON         | 2,946  | 182,628   | 278,110   | (95,482)  | 14,274       | 93      | (81,301)   | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MOUNTAIN LAKE         | 2,096  | 258,246   | 180,763   | 77,483    | 98,019       | 25,650  | 149,852    | ---   | 95,487         | ---          | (267,922)                       | 313,566        | ---          | 25,650            | ---                |
| MURDOCK               | 307    | 13,050    | 39,983    | (26,933)  | ---          | ---     | (26,933)   | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| MYRTLE                | [3]    | 63        | ---       | ---       | ---          | ---     | ---        | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NASHWAUK              | [0]    | 947       | 47,289    | 25,592    | 21,697       | ---     | 21,697     | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NERSTRAND             | [3]    | 234       | ---       | ---       | ---          | ---     | ---        | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NEVIS                 | 360    | 82,157    | 132,738   | (50,581)  | 4,057        | 30,703  | (77,227)   | ---   | ---            | ---          | ---                             | ---            | ---          | 30,703            | 20,537             |
| NEW AUBURN            | [0]    | 504       | 39,788    | 34,373    | 5,415        | 218     | 5,633      | 195   | ---            | ---          | 885                             | 4,744          | ---          | ---               | ---                |
| NEW BRIGHTON          | 22,260 | 1,964,692 | 1,848,078 | 116,614   | 99,495       | 5,619   | 210,490    | ---   | ---            | ---          | 111,769                         | ---            | ---          | 5,589             | 25,800             |
| NEW GERMANY           | [0]    | 346       | 20,973    | 22,149    | (1,176)      | 133     | (1,043)    | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NEW HOPE              | [3]    | 20,910    | ---       | ---       | ---          | ---     | ---        | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NEW LONDON            | 1,071  | 244,028   | 289,882   | (45,854)  | ---          | ---     | (45,854)   | ---   | ---            | ---          | ---                             | 144,874        | ---          | ---               | ---                |
| NEW MARKET            | [*]    | 815       | 118,878   | 84,987    | 33,891       | 377,818 | 411,709    | ---   | ---            | ---          | 33,960                          | ---            | ---          | ---               | ---                |
| NEW MUNICH            | [0]    | 347       | 9,322     | 9,613     | (291)        | 22,705  | 22,414     | 1,705 | ---            | 15,000       | ---                             | ---            | ---          | ---               | ---                |
| NEW PRAGUE            | 5,016  | 992,697   | 520,813   | 471,884   | 40,821       | 85,170  | 427,535    | ---   | ---            | ---          | ---                             | 154,480        | ---          | 81,049            | 160,000            |
| NEW RICHLAND          | 1,174  | 122,445   | 243,463   | (121,018) | 13,727       | ---     | (107,291)  | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NEW ULM               | 13,543 | 1,891,489 | 2,123,347 | (231,858) | 262,842      | 227,223 | (196,239)  | ---   | ---            | 1,920        | ---                             | 168,970        | ---          | 227,223           | 217,953            |
| NEW YORK MILLS        | 1,175  | 128,097   | 114,281   | 13,816    | 370          | ---     | 14,186     | ---   | ---            | ---          | 15,000                          | ---            | ---          | ---               | ---                |
| NEWFOLDEN             | [0]    | 359       | 22,606    | 10,947    | 11,659       | 6,526   | 11,940     | 6,245 | ---            | ---          | 8,000                           | ---            | ---          | 11,940            | 22,558             |
| NEWPORT               | 3,740  | 266,902   | 287,852   | (20,950)  | 9,471        | ---     | (11,479)   | ---   | ---            | ---          | ---                             | 55,227         | ---          | ---               | ---                |
| NICOLLET              | 922    | 168,371   | 129,320   | 39,051    | 17,610       | 32,308  | 24,353     | ---   | ---            | ---          | 12,930                          | 23,671         | ---          | 32,308            | 52,863             |
| NIELSVILLE            | [0]    | 90        | 11,557    | 8,272     | 3,285        | ---     | 3,285      | ---   | ---            | ---          | 9,689                           | ---            | ---          | ---               | ---                |
| NISSWA                | 1,990  | 224,900   | 287,981   | (63,081)  | 128,251      | 76,626  | (11,456)   | ---   | ---            | ---          | (37,500)                        | 10,346         | ---          | 76,626            | 173,944            |
| NORTH BRANCH          | 8,978  | 704,484   | 489,143   | 215,341   | 443,354      | 8,437   | 650,258    | ---   | ---            | ---          | 45,724                          | ---            | ---          | 8,437             | 25,000             |
| NORTH MANKATO         | 12,208 | 1,573,447 | 1,333,584 | 239,863   | 12,304       | 100,122 | 152,045    | ---   | ---            | ---          | 133,000                         | ---            | ---          | 100,122           | 144,896            |
| NORTH ST. PAUL        | 11,959 | 1,163,520 | 893,532   | 269,988   | 47,912       | 38,020  | 279,880    | ---   | ---            | ---          | 346,101                         | 164,556        | ---          | 28,469            | 55,000             |
| NORTHFIELD            | 17,846 | 2,334,335 | 1,828,380 | 505,955   | 470,073      | 673,795 | 302,233    | ---   | ---            | ---          | 238,107                         | 2,602,903      | ---          | 673,795           | 450,000            |
| NORTHOME              | [3]    | 224       | ---       | ---       | ---          | ---     | ---        | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| NORTHROP              | 251    | 11,463    | 10,868    | 595       | 6,850        | ---     | 7,445      | 4,174 | ---            | 825          | ---                             | 6,428          | ---          | ---               | ---                |
| NORWOOD YOUNG AMERICA | 3,162  | 438,098   | 357,069   | 81,029    | 24,845       | 1,181   | 104,693    | ---   | ---            | ---          | (28,181)                        | 82,177         | ---          | 1,181             | 5,112              |
| OAK GROVE             | [24]   | 7,090     | 9,368     | 13,993    | (4,625)      | ---     | (4,625)    | ---   | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| OAK PARK HEIGHTS      | 4,329  | 514,929   | 506,324   | 8,605     | 35,146       | 1,251   | 42,500     | ---   | ---            | ---          | 74,144                          | 12,052         | ---          | ---               | ---                |
| OAKDALE               | 27,500 | 2,500,057 | 2,257,295 | 242,762   | 86,979       | ---     | 329,741    | ---   | ---            | ---          | 106,210                         | 108,770        | ---          | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.    | OPERATING |           |           | NONOPERATING |         | NET INCOME | Taxes  | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|-----------------|---------|-----------|-----------|-----------|--------------|---------|------------|--------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                 |         | Revenues  | Expense   | Income    | Revenue      | Expense |            |        |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| ODESSA          | [0]     | 110       | 16,359    | 3,945     | 12,414       | ---     | 12,414     | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ODIN            |         | 124       | 3,910     | 4,539     | (629)        | 1,058   | 429        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| OGEMA           | [0][18] | 138       | 5,790     | 24,360    | (18,570)     | 134     | (18,436)   | ---    | ---            | ---          | (18,000)                        | ---            | ---          | ---               | ---                |
| OGILVIE         | [*]     | 481       | 38,550    | 33,407    | 5,143        | 1,878   | 7,021      | ---    | ---            | ---          | 20,515                          | 3,543          | ---          | ---               | ---                |
| OKABENA         |         | 181       | 10,897    | 17,060    | (6,163)      | 6,872   | 709        | 3,732  | ---            | 3,140        | ---                             | ---            | ---          | ---               | ---                |
| OKLEE           |         | 408       | 40,538    | 42,239    | (1,701)      | 770     | (17,731)   | ---    | ---            | ---          | ---                             | ---            | ---          | 16,800            | 12,000             |
| OLIVIA          |         | 2,551     | 256,561   | 320,618   | (64,057)     | 50,467  | (53,293)   | 33,905 | ---            | 6,095        | ---                             | ---            | ---          | 39,703            | 37,933             |
| ONAMIA          | [3]     | 859       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ORONO           |         | 7,625     | 779,854   | 769,895   | 9,959        | 99,521  | 108,906    | ---    | ---            | ---          | 13,110                          | 240,933        | ---          | 478               | 138,348            |
| ORR             |         | 248       | 54,706    | 92,632    | (37,926)     | ---     | (37,926)   | ---    | 302,571        | ---          | ---                             | 306,861        | ---          | ---               | ---                |
| ORTONVILLE      | [18]    | 2,081     | 363,807   | 306,324   | 57,483       | 11,787  | 68,664     | ---    | ---            | ---          | ---                             | 45,001         | ---          | ---               | ---                |
| OSAKIS          | [3]     | 1,605     | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| OSLO            |         | 330       | 72,184    | 86,904    | (14,720)     | ---     | (20,461)   | ---    | ---            | ---          | ---                             | ---            | ---          | 5,741             | 7,214              |
| OSSEO           |         | 2,402     | 189,214   | 260,125   | (70,911)     | 10,567  | (60,344)   | ---    | ---            | ---          | 7,000                           | 26,160         | ---          | ---               | ---                |
| OSTRANDER       | [*]     | 211       | 42,021    | 50,640    | (8,619)      | 299,476 | 290,857    | ---    | 299,350        | ---          | ---                             | 390,557        | 44,000       | ---               | ---                |
| OTSEGO          |         | 8,210     | 105,216   | 219,912   | (114,696)    | 270     | (114,426)  | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| OWATONNA        |         | 23,082    | 1,737,742 | 1,343,361 | 394,381      | 592,728 | 987,109    | ---    | ---            | ---          | 100,000                         | 391,743        | ---          | ---               | ---                |
| PALISADE        | [3]     | 122       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| PARK RAPIDS     |         | 3,393     | 246,391   | 238,028   | 8,363        | 35,239  | 43,602     | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| PARKERS PRAIRIE |         | 1,018     | 68,602    | 113,585   | (44,983)     | 2,166   | (42,817)   | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| PAYNESVILLE     |         | 2,305     | 460,650   | 525,066   | (64,416)     | 70,045  | 4,432      | ---    | ---            | ---          | 174,500                         | 4,079          | ---          | 1,197             | 8,550              |
| PEASE           | [0]     | 165       | 15,539    | 52,386    | (36,847)     | 20,844  | (43,158)   | ---    | ---            | ---          | ---                             | ---            | ---          | 27,155            | 20,000             |
| PELICAN RAPIDS  |         | 2,431     | 528,324   | 549,492   | (21,168)     | 12,855  | (119,530)  | ---    | ---            | ---          | ---                             | 25,176         | 990,204      | 84,455            | 1,088,525          |
| PEMBERTON       | [0]     | 251       | 50,853    | 22,194    | 28,659       | 48      | 23,794     | ---    | ---            | ---          | ---                             | ---            | ---          | 4,913             | 16,857             |
| PENNOCK         | [*]     | 510       | 65,634    | 10,992    | 54,642       | 89,421  | 144,063    | ---    | 66,521         | 22,000       | 45,000                          | 65,645         | ---          | ---               | ---                |
| PEQUOT LAKES    |         | 1,826     | 155,520   | 197,576   | (42,056)     | 8,847   | (37,443)   | ---    | ---            | ---          | ---                             | 13,285         | ---          | 4,234             | 15,480             |
| PERHAM          |         | 2,645     | 493,950   | 461,886   | 32,064       | 39,458  | 29,237     | ---    | ---            | 432          | 66,110                          | 14,953         | ---          | 42,285            | 25,600             |
| PERLEY          | [0]     | 115       | 3,245     | 36        | 3,209        | ---     | 3,209      | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| PETERSON        | [0]     | 264       | 30,058    | 24,316    | 5,742        | 41      | 380        | ---    | ---            | ---          | ---                             | 54,830         | ---          | 5,403             | 10,093             |
| PILLAGER        |         | 445       | 73,099    | 90,934    | (17,835)     | ---     | (17,835)   | ---    | ---            | ---          | 32,011                          | 10,000         | ---          | ---               | ---                |
| PINE CITY       |         | 3,125     | 215,971   | 184,455   | 31,516       | 44,297  | 75,813     | 463    | ---            | ---          | 7,151                           | 28,472         | ---          | ---               | ---                |
| PINE ISLAND     |         | 2,845     | 423,108   | 364,103   | 59,005       | 50,125  | 57,672     | ---    | ---            | ---          | ---                             | 20,000         | ---          | 51,458            | 107,491            |
| PINE RIVER      | [*]     | 943       | 1,110     | 39,538    | (38,428)     | 11,947  | (26,481)   | 11,947 | ---            | ---          | (33,579)                        | ---            | ---          | ---               | ---                |
| PIPESTONE       |         | 4,383     | 478,501   | 378,076   | 100,425      | 22,528  | 61,963     | ---    | ---            | ---          | 17,000                          | 83,991         | ---          | 60,323            | 66,660             |
| PLAINVIEW       |         | 3,242     | 493,877   | 482,259   | 11,618       | 7,435   | 19,053     | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| PLATO           | [0]     | 334       | 18,589    | 41,860    | (23,271)     | 158,076 | 117,260    | 16,584 | ---            | 84,480       | ---                             | ---            | ---          | 15,106            | 43,000             |
| PLUMMER         | [3]     | 266       | ---       | ---       | ---          | ---     | ---        | ---    | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City   | Pop. | OPERATING |           |           | NONOPERATING |           | NET INCOME | Taxes     | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|----------------|------|-----------|-----------|-----------|--------------|-----------|------------|-----------|----------------|--------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                |      | Revenues  | Expense   | Income    | Revenue      | Expense   |            |           |                |              |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| PLYMOUTH       |      | 67,824    | 5,040,698 | 5,272,445 | (231,747)    | 1,225,938 | ---        | 994,191   | ---            | ---          | 37,485                          | ---            | ---          | ---               | ---                |
| PORTER         | [3]  | 179       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| PRESTON        |      | 1,411     | 196,518   | 225,261   | (28,743)     | 29,608    | 18,843     | (17,978)  | ---            | ---          | ---                             | 26,782         | ---          | 18,746            | 45,429             |
| PRINCETON      |      | 4,149     | 593,257   | 333,860   | 259,397      | 24,403    | 132,853    | 150,947   | ---            | ---          | ---                             | 500,917        | ---          | 132,853           | 174,247            |
| PRINSBURG      | [0]  | 454       | 23,753    | 37,628    | (13,875)     | 29,184    | ---        | 15,309    | 20,674         | ---          | ---                             | 28,778         | ---          | ---               | ---                |
| PRIOR LAKE     |      | 17,160    | 1,853,550 | 1,433,362 | 420,188      | 163,650   | ---        | 583,838   | ---            | ---          | 480,368                         | ---            | ---          | ---               | ---                |
| PROCTOR        |      | 2,841     | 372,171   | 414,771   | (42,600)     | 38,266    | ---        | (4,334)   | ---            | 20,842       | ---                             | 21,672         | ---          | ---               | ---                |
| RACINE         |      | 379       | 54,715    | 34,573    | 20,142       | 99        | 10,648     | 9,593     | ---            | ---          | 5,500                           | 974            | ---          | 10,648            | 8,383              |
| RAMSEY         |      | 18,830    | 609,790   | 546,186   | 63,604       | 1,823,354 | ---        | 1,886,958 | ---            | ---          | 8,500                           | 20,723         | ---          | ---               | ---                |
| RANDALL        | [3]  | 550       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| RANIER         | [3]  | 184       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| RAYMOND        | [0]  | 797       | 36,399    | 23,140    | 13,259       | ---       | ---        | 13,259    | ---            | ---          | 5,120                           | ---            | ---          | ---               | ---                |
| RED LAKE FALLS |      | 1,601     | 128,088   | 122,005   | 6,083        | 23,548    | 48,010     | (18,379)  | 9,500          | ---          | ---                             | 2,154          | ---          | 48,010            | 33,500             |
| RED WING       |      | 16,269    | 3,054,630 | 2,260,625 | 794,005      | 391,240   | ---        | 1,185,245 | ---            | ---          | 192,934                         | 881,175        | ---          | ---               | ---                |
| REDWOOD FALLS  |      | 5,399     | 548,684   | 566,572   | (17,888)     | 38,453    | 56,312     | (35,747)  | ---            | ---          | 20,000                          | 53,765         | ---          | 60,332            | 32,564             |
| REMER          | [3]  | 368       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| RENVILLE       |      | 1,303     | 330,990   | 382,065   | (51,075)     | 296,181   | 152,579    | 92,527    | 284,965        | ---          | ---                             | 141,377        | 1,940        | 152,579           | 156,252            |
| REVERE         | [3]  | 94        | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| RICE           |      | 773       | 39,319    | 72,255    | (32,936)     | 1,338     | ---        | (31,598)  | ---            | ---          | 2,500                           | ---            | ---          | ---               | ---                |
| RICHFIELD      | [3]  | 34,575    | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| RICHMOND       | [0]  | 1,267     | 82,589    | 73,467    | 9,122        | 14,761    | 436        | 23,447    | ---            | ---          | ---                             | ---            | ---          | 436               | 45,000             |
| RIVERTON       | [0]  | 113       | 8,419     | 5,138     | 3,281        | ---       | ---        | 3,281     | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ROBBINSDALE    |      | 14,077    | 1,258,333 | 1,100,152 | 158,181      | 136,142   | 25,958     | 268,365   | ---            | ---          | ---                             | 559,818        | 1,133,50     | 25,958            | ---                |
| ROCHESTER      |      | 91,264    | 8,985,231 | 7,938,738 | 1,046,493    | 769,002   | 540,025    | 1,275,470 | ---            | ---          | 1,371,260                       | 2,138,637      | ---          | 356,979           | 655,000            |
| ROCKFORD       |      | 3,681     | 384,099   | 456,806   | (72,707)     | 21,050    | 149,426    | (201,083) | ---            | ---          | ---                             | 25,766         | ---          | 149,426           | 175,125            |
| ROCKVILLE      |      | 2,585     | 63,036    | 121,774   | (58,738)     | 7,125     | ---        | (51,613)  | 5,993          | ---          | 2,131                           | ---            | ---          | ---               | ---                |
| ROGERS         |      | 5,010     | 304,574   | 476,115   | (171,541)    | 7,916     | ---        | (163,625) | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ROLLINGSTONE   |      | 673       | 51,537    | 54,534    | (2,997)      | 3,199     | 14,411     | (14,209)  | ---            | ---          | 5,803                           | ---            | ---          | 14,411            | 22,035             |
| ROSE CREEK     | [3]  | 351       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ROSEAU         |      | 2,746     | 309,971   | 284,445   | 25,526       | 10,589    | 53,702     | (17,587)  | 6,671          | ---          | ---                             | 8,074          | ---          | 26,052            | 52,805             |
| ROSEMOUNT      |      | 16,110    | 988,160   | 1,352,051 | (363,891)    | 890,642   | 5,637      | 521,114   | ---            | ---          | 526,518                         | 2,488,396      | ---          | 5,637             | ---                |
| ROSEVILLE      |      | 34,100    | 2,743,879 | 2,984,055 | (240,176)    | 414,332   | ---        | 174,156   | ---            | ---          | (8,800)                         | 20,756         | ---          | ---               | ---                |
| ROTHSAY        | [0]  | 510       | 34,836    | 25,918    | 8,918        | 9,759     | 11,380     | 7,297     | 9,743          | ---          | ---                             | (10,643)       | 7,208        | 7,335             | 20,000             |
| ROUND LAKE     |      | 415       | 24,039    | 39,308    | (15,269)     | 2,661     | ---        | (12,608)  | ---            | ---          | ---                             | ---            | ---          | ---               | ---                |
| ROYALTON       | [*]  | 850       | 53,347    | 26,836    | 26,511       | 6,500     | 10,935     | 22,076    | 3,936          | ---          | 536                             | 55,000         | 3,025        | 10,935            | 8,700              |
| RUSH CITY      |      | 2,447     | 432,190   | 151,706   | 280,484      | 768       | 31,099     | 250,153   | ---            | ---          | 93,598                          | 15,000         | ---          | 31,099            | 189,000            |
| RUSHFORD       |      | 1,742     | 219,447   | 213,891   | 5,556        | 19,002    | 31,192     | (6,634)   | ---            | ---          | ---                             | 11,276         | ---          | 31,192            | 44,813             |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| RUSHFORD VILLAGE | [0]     | 729       | 35,782    | 16,624    | 19,158       | 1,022     | 4,327      | 15,853    | ---            | ---          | ---                             | ---            | ---       | 4,327             | 7,062              |
| RUSHMORE         |         | 371       | 39,364    | 35,106    | 4,258        | 2,494     | ---        | 6,752     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| RUSSELL          |         | 359       | 33,364    | 47,351    | (13,987)     | 23,676    | 2,652      | 7,037     | 7,911          | 2,720        | ---                             | ---            | ---       | 2,652             | 7,665              |
| RUTHTON          |         | 274       | 17,790    | 34,463    | (16,673)     | 6,013     | 3,518      | (14,178)  | ---            | ---          | ---                             | ---            | ---       | 3,518             | 30,000             |
| SABIN            | [0]     | 413       | 19,259    | 21,230    | (1,971)      | 9,541     | 10,700     | (3,130)   | ---            | ---          | ---                             | 5,432          | ---       | 3,700             | 7,000              |
| SACRED HEART     | [3]     | 539       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SANBORN          | [*]     | 417       | 10,240    | 11,053    | (813)        | 179       | ---        | (634)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SANDSTONE        |         | 2,459     | 150,349   | 84,464    | 65,885       | 800       | ---        | 66,685    | ---            | ---          | 62,469                          | ---            | ---       | ---               | ---                |
| SARGEANT         | [0]     | 76        | 6,937     | 443       | 6,494        | 225,360   | ---        | 231,854   | ---            | 225,019      | ---                             | (227,018)      | 456,827   | ---               | ---                |
| SARTELL          | [3]     | 10,957    | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SAUK CENTRE      | [6]     | 4,012     | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SAUK RAPIDS      |         | 11,423    | 702,665   | 891,073   | (188,408)    | 50,796    | 18,865     | (156,477) | ---            | ---          | ---                             | 206,823        | ---       | 18,865            | 50,000             |
| SAVAGE           | [3]     | 23,220    | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SCANLON          | [3]     | 833       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SEBEKA           | [0]     | 696       | 61,881    | 50,332    | 11,549       | 917       | ---        | 12,466    | ---            | ---          | 37,834                          | ---            | ---       | ---               | ---                |
| SHAFER           | [3]     | 478       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SHAKOPEE         |         | 23,900    | 2,416,845 | 1,715,706 | 701,139      | 1,081,891 | ---        | 1,783,030 | ---            | ---          | (288,965)                       | 31,468         | ---       | ---               | ---                |
| SHELLY           | [0]     | 267       | 21,501    | 20,221    | 1,280        | 79        | ---        | 1,359     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SHERBURN         | [3]     | 1,065     | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SHOREVIEW        |         | 26,478    | 2,168,238 | 2,225,395 | (57,157)     | 129,008   | ---        | 71,851    | ---            | 3,521        | 100,000                         | 711,508        | ---       | ---               | ---                |
| SHOREWOOD        |         | 7,590     | 698,452   | 669,238   | 29,214       | 111,460   | ---        | 140,674   | ---            | ---          | 15,000                          | ---            | ---       | ---               | ---                |
| SILVER BAY       |         | 2,050     | 374,387   | 335,506   | 38,881       | 27,337    | 32,256     | 33,962    | ---            | ---          | ---                             | 230,924        | ---       | 32,256            | 65,780             |
| SILVER LAKE      |         | 774       | 93,624    | 88,101    | 5,523        | 5,420     | 27,038     | (16,095)  | ---            | ---          | ---                             | 21,467         | ---       | 27,038            | 15,000             |
| SLAYTON          | [3]     | 2,079     | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SLEEPY EYE       |         | 3,504     | 356,766   | 87,776    | 268,990      | 131,699   | 28,005     | 372,684   | 36,598         | 8,446        | 80,000                          | ---            | ---       | 28,005            | 102,500            |
| SOBIESKI         | [0]     | 191       | 5,492     | 2,668     | 2,824        | 3,689     | 498        | 6,015     | ---            | ---          | ---                             | ---            | ---       | 498               | 3,400              |
| SOUTH HAVEN      | [20][*] | 191       | ---       | 3,516     | (3,516)      | 701       | ---        | (2,815)   | ---            | 1,385,04     | ---                             | (10,000)       | 1,830,168 | 310,000           | ---                |
| SOUTH ST. PAUL   |         | 20,313    | 2,283,745 | 2,135,881 | 147,864      | 81,514    | ---        | 229,378   | ---            | ---          | ---                             | 5,698          | ---       | ---               | ---                |
| SPICER           |         | 1,135     | 286,460   | 393,670   | (107,210)    | 46,765    | 4,677      | (65,122)  | 30,789         | ---          | 205,000                         | ---            | ---       | 4,677             | 45,000             |
| SPRING GROVE     | [0]     | 1,307     | 93,844    | 69,070    | 24,774       | 4,726     | ---        | 29,500    | ---            | ---          | 35,813                          | ---            | ---       | ---               | ---                |
| SPRING HILL      | [0]     | 61        | 11,430    | 6,872     | 4,558        | ---       | 1,463      | 3,095     | ---            | ---          | ---                             | ---            | ---       | 1,463             | 1,000              |
| SPRING LAKE PARK |         | 6,825     | 580,917   | 542,968   | 37,949       | 34,559    | ---        | 72,508    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SPRING PARK      |         | 1,720     | 286,793   | 324,884   | (38,091)     | 30,807    | ---        | (7,284)   | ---            | ---          | ---                             | 9,045          | ---       | ---               | ---                |
| SPRING VALLEY    | [*]     | 2,571     | 346,885   | 218,783   | 128,102      | (1,190)   | ---        | 126,912   | ---            | ---          | 85,000                          | 3,462          | ---       | ---               | ---                |
| SPRINGFIELD      |         | 2,211     | 177,529   | 171,506   | 6,023        | 2,226     | ---        | 8,249     | ---            | ---          | ---                             | 50,277         | ---       | ---               | ---                |
| ST. ANTHONY      |         | 8,019     | 664,794   | 714,199   | (49,405)     | 3,402     | 6,809      | (52,812)  | ---            | ---          | 55,000                          | ---            | ---       | ---               | ---                |
| ST. BONIFACIUS   | [*]     | 2,163     | 136,723   | 122,669   | 14,054       | 157,504   | 73,656     | 97,902    | ---            | ---          | (15,400)                        | ---            | ---       | ---               | ---                |



**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| ST. CHARLES       |      | 3,341     | 449,077    | 378,084    | 70,993       | 42,325    | ---        | 113,318   | ---            | ---          | 21,392                          | 568,535        | 685,512   | ---               | ---                |
| ST. CLAIR         | [18] | 832       | 180,062    | 180,201    | (139)        | 24,753    | 50,468     | (25,854)  | 15,110         | ---          | (36,000)                        | ---            | ---       | 50,279            | 127,229            |
| ST. CLOUD         |      | 61,248    | 5,150,169  | 4,501,935  | 648,234      | 391,131   | 249,411    | 789,954   | ---            | 24,814       | 604,226                         | 1,764,606      | ---       | 249,068           | 694,097            |
| ST. FRANCIS       |      | 5,680     | 255,968    | 341,420    | (85,452)     | 8,917     | ---        | (76,535)  | ---            | ---          | ---                             | 162,590        | ---       | ---               | ---                |
| ST. HILAIRE       | [*]  | 268       | 22,475     | 18,399     | 4,076        | 360       | 279        | 4,157     | ---            | ---          | ---                             | ---            | ---       | 279               | 595                |
| ST. JAMES         |      | 4,671     | 586,339    | 607,219    | (20,880)     | 14,745    | ---        | (6,135)   | ---            | 531          | 94,560                          | 335,489        | ---       | ---               | 34,336             |
| ST. JOSEPH        |      | 5,024     | 304,718    | 330,801    | (26,083)     | 34,307    | 7,907      | 317       | ---            | ---          | ---                             | 780            | ---       | ---               | ---                |
| ST. LEO           |      | 102       | 11,735     | 6,347      | 5,388        | 87        | ---        | 5,475     | ---            | ---          | 847                             | ---            | ---       | ---               | ---                |
| ST. LOUIS PARK    |      | 44,744    | 3,737,350  | 3,863,460  | (126,110)    | 111,010   | ---        | (15,100)  | ---            | ---          | 198,577                         | ---            | ---       | ---               | ---                |
| ST. MARTIN        | [0]  | 282       | 6,610      | 3,699      | 2,911        | 771       | ---        | 3,682     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ST. MICHAEL       |      | 11,197    | 2,955,973  | 1,392,357  | 1,563,616    | 256,382   | 454,174    | 1,365,824 | ---            | ---          | 783,416                         | 423,145        | 235,870   | 454,174           | 697,817            |
| ST. PAUL          |      | 288,000   | 37,994,809 | 27,650,404 | 10,344,405   | 1,524,701 | 3,006,844  | 8,862,262 | ---            | ---          | 10,737,371                      | 394,211        | ---       | 2,851,637         | 5,912,215          |
| ST. PAUL PARK     | [*]  | 5,095     | 398,857    | 365,669    | 33,188       | 5,072     | ---        | 38,260    | ---            | ---          | 12,500                          | ---            | ---       | ---               | ---                |
| ST. PETER         |      | 9,979     | 1,575,290  | 807,621    | 767,669      | 1,626,057 | 110,166    | 2,283,560 | ---            | 1,612,673    | 147,703                         | 11,595,862     | 9,454,13  | 66,806            | 336,579            |
| STACY             | [3]  | 1,322     | ---        | ---        | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| STAPLES           |      | 3,138     | 170,390    | 204,405    | (34,015)     | 6,366     | ---        | (27,649)  | ---            | ---          | ---                             | 5,167          | ---       | ---               | ---                |
| STARBUCK          | [0]  | 1,327     | 165,431    | 91,845     | 73,586       | 7,593     | 46,245     | 34,934    | ---            | ---          | ---                             | ---            | 814,096   | 46,245            | 846,000            |
| STEEN             | [0]  | 180       | 10,616     | 9,368      | 1,248        | 8,576     | ---        | 9,824     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| STEPHEN           | [0]  | 678       | 39,060     | 6,026      | 33,034       | 587       | ---        | 33,621    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| STEWART           |      | 558       | 56,547     | 47,687     | 8,860        | 7,021     | 10,205     | 5,676     | ---            | ---          | ---                             | ---            | ---       | 10,205            | 20,000             |
| STEWARTVILLE      |      | 5,556     | 454,077    | 489,440    | (35,363)     | 68,213    | 24,640     | 8,210     | ---            | ---          | 9,000                           | 3,932          | ---       | 24,640            | 50,000             |
| STILLWATER        |      | 16,109    | 1,431,084  | 1,623,351  | (192,267)    | 207,795   | ---        | 15,528    | ---            | ---          | ---                             | 396,140        | ---       | ---               | ---                |
| STOCKTON          |      | 697       | 44,025     | 55,431     | (11,406)     | 1,790     | ---        | (9,616)   | ---            | ---          | (66,825)                        | 79,807         | ---       | ---               | ---                |
| STORDEN           | [1]  | 263       | ---        | ---        | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| STRANDQUIST       | [0]  | 81        | 279        | 361        | (82)         | 3,826     | ---        | 3,744     | ---            | ---          | 22,623                          | ---            | ---       | ---               | ---                |
| SUNBURG           | [0]  | 109       | 26,844     | 4,357      | 22,487       | 2,712     | ---        | 25,199    | 2,056          | ---          | ---                             | ---            | ---       | ---               | ---                |
| SWANVILLE         | [3]  | 356       | ---        | ---        | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TACONITE          | [*]  | 315       | ---        | 62,585     | (62,585)     | 64,137    | ---        | 1,552     | 4,437          | ---          | ---                             | ---            | ---       | ---               | ---                |
| TAMARACK          | [4]  | 55        | 5,420      | 2,254      | 3,166        | ---       | 527        | 2,639     | ---            | ---          | ---                             | ---            | ---       | 527               | 2,651              |
| TAUNTON           | [3]  | 200       | ---        | ---        | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TAYLORS FALLS     |      | 987       | 90,733     | 43,681     | 47,052       | 3,316     | ---        | 50,368    | ---            | ---          | ---                             | 31,571         | ---       | ---               | ---                |
| THIEF RIVER FALLS |      | 8,447     | 517,142    | 559,849    | (42,707)     | 33,400    | 26,102     | (35,409)  | ---            | ---          | ---                             | 128,097        | ---       | 23,551            | 37,077             |
| THOMSON           | [0]  | 160       | 9,439      | 5,212      | 4,227        | ---       | ---        | 4,227     | ---            | ---          | 920                             | ---            | ---       | ---               | ---                |
| TONKA BAY         |      | 1,566     | 238,912    | 212,775    | 26,137       | 1,516     | ---        | 27,653    | ---            | ---          | ---                             | 6,880          | ---       | ---               | ---                |
| TOWER             | [*]  | 494       | 21,993     | 19,061     | 2,932        | 5,000     | ---        | 7,932     | 5,000          | ---          | ---                             | ---            | ---       | ---               | ---                |
| TRACY             | [3]  | 2,247     | ---        | ---        | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TRIMONT           |      | 738       | 62,385     | 112,990    | (50,605)     | 32,450    | 6,548      | (24,703)  | 1,782          | 18,829       | ---                             | ---            | ---       | 6,548             | ---                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop. | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes     | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | DEBT SERVICE |                      |                       |
|-----------------|------|-----------|-----------|-----------|--------------|---------|---------------|-----------|-------------------|-----------------|---------------------------------------|-------------------|--------------|----------------------|-----------------------|
|                 |      | Revenues  | Expense   | Income    | Revenue      | Expense |               |           |                   |                 |                                       |                   | Borrowing    | Interest<br>Payments | Principal<br>Payments |
| TROMMALD        | [3]  | 122       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| TRUMAN          |      | 1,231     | 134,765   | 115,058   | 19,707       | ---     | 19,707        | ---       | ---               | ---             | ---                                   | 6,750             | ---          | ---                  | ---                   |
| TWIN LAKES      |      | 164       | 6,791     | 24,237    | (17,446)     | 6,429   | (11,017)      | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| TWIN VALLEY     | [3]  | 852       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| TWO HARBORS     |      | 3,633     | 806,735   | 878,476   | (71,741)     | 274,105 | 43,131        | 159,233   | 138,448           | ---             | 62,868                                | 3,450             | 24,157       | 43,131               | 143,594               |
| TYLER           |      | 1,209     | 56,760    | 36,080    | 20,680       | 5,264   | ---           | 25,944    | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| ULEN            |      | 536       | 49,696    | 43,294    | 6,402        | 22,584  | 13,370        | 15,616    | 1,915             | ---             | ---                                   | 1,600             | ---          | 13,370               | 8,800                 |
| UNDERWOOD       |      | 335       | 44,409    | 15,341    | 29,068       | 188     | ---           | 29,256    | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| UPSALA          |      | 425       | 15,585    | 14,130    | 1,455        | 22      | ---           | 1,477     | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| UTICA           | [3]  | 226       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| VADNAIS HEIGHTS |      | 13,250    | 1,102,633 | 1,151,515 | (48,882)     | 279,891 | ---           | 231,009   | ---               | ---             | 61,000                                | 57,197            | ---          | ---                  | ---                   |
| VERGAS          | [0]  | 314       | 56,496    | 25,103    | 31,393       | 19,466  | 24,049        | 26,810    | ---               | ---             | (753)                                 | ---               | ---          | 24,049               | 15,000                |
| VERMILLION      | [0]  | 442       | 55,317    | 41,296    | 14,021       | 1,534   | 7,023         | 8,532     | 161               | ---             | ---                                   | 46,115            | ---          | 7,023                | ---                   |
| VERNDALE        |      | 575       | 66,905    | 35,518    | 31,387       | 1,389   | 15,435        | 17,341    | ---               | ---             | ---                                   | 1,769             | ---          | 15,435               | 16,598                |
| VERNON CENTER   |      | 354       | 36,763    | 28,310    | 8,453        | ---     | ---           | 8,453     | ---               | ---             | ---                                   | 7,998             | ---          | ---                  | ---                   |
| VESTA           |      | 330       | 18,516    | 113,248   | (94,732)     | ---     | ---           | (94,732)  | ---               | ---             | (5,000)                               | ---               | ---          | ---                  | ---                   |
| VICTORIA        |      | 4,790     | 336,145   | 332,613   | 3,532        | 313,637 | ---           | 317,169   | ---               | ---             | 33,368                                | 450,174           | ---          | ---                  | ---                   |
| VIKING          | [3]  | 86        | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| VIRGINIA        |      | 9,108     | 1,258,860 | 1,086,363 | 172,497      | 4,980   | 69,509        | 107,968   | ---               | ---             | ---                                   | 76,784            | ---          | 69,509               | 362,730               |
| WABASHA         | [3]  | 2,634     | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| WABASSO         |      | 664       | 106,204   | 66,519    | 39,685       | ---     | ---           | 39,685    | ---               | ---             | 41,350                                | 33,101            | ---          | ---                  | ---                   |
| WACONIA         |      | 7,600     | 1,044,725 | 1,006,693 | 38,032       | 67,066  | 34,635        | 70,463    | ---               | ---             | (120,000)                             | 402,599           | ---          | 34,635               | 25,000                |
| WADENA          |      | 4,293     | 456,678   | 456,778   | (100)        | 10,477  | ---           | 10,377    | ---               | ---             | 16,095                                | 11,696            | ---          | ---                  | ---                   |
| WAHKON          | [0]  | 322       | 39,219    | 73,389    | (34,170)     | 41,109  | ---           | 6,939     | ---               | ---             | (402)                                 | 6,823             | ---          | ---                  | ---                   |
| WAITE PARK      |      | 6,690     | 498,541   | 884,181   | (385,640)    | 10,528  | 26,671        | (401,783) | ---               | ---             | ---                                   | 219,777           | ---          | ---                  | ---                   |
| WALDORF         | [0]  | 236       | 21,985    | 13,661    | 8,324        | ---     | 2,319         | 6,005     | ---               | ---             | ---                                   | ---               | ---          | 2,319                | 1,277                 |
| WALKER          |      | 1,099     | 281,957   | 146,548   | 135,409      | 8,934   | 44,503        | 99,840    | ---               | ---             | ---                                   | 27,292            | ---          | 44,503               | 95,961                |
| WALNUT GROVE    |      | 684       | 54,952    | 66,805    | (11,853)     | 382     | ---           | (11,471)  | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| WALTHAM         | [3]  | 193       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| WANAMINGO       |      | 1,022     | 194,334   | 203,205   | (8,871)      | 6,785   | 130           | (2,216)   | ---               | ---             | 28,920                                | 873,190           | 679,346      | 130                  | ---                   |
| WANDA           | [0]  | 93        | 10,093    | 6,333     | 3,760        | ---     | 863           | 2,897     | ---               | ---             | ---                                   | 863               | ---          | ---                  | ---                   |
| WARBA           | [3]  | 186       | ---       | ---       | ---          | ---     | ---           | ---       | ---               | ---             | ---                                   | ---               | ---          | ---                  | ---                   |
| WARREN          |      | 1,661     | 79,825    | 169,493   | (89,668)     | 23,879  | 18,582        | (84,371)  | ---               | 166,808         | 2,724                                 | (562,330)         | 404,951      | 18,582               | 14,233                |
| WARROAD         |      | 1,751     | 323,778   | 277,044   | 46,734       | 3,611   | 64,182        | (13,837)  | ---               | ---             | ---                                   | ---               | ---          | 64,182               | 85,648                |
| WASECA          |      | 9,717     | 1,438,670 | 1,149,356 | 289,314      | 8,395   | 120,901       | 176,808   | ---               | ---             | 45,000                                | 173,335           | ---          | 118,414              | 110,000               |
| WATERTOWN       |      | 3,413     | 460,981   | 388,190   | 72,791       | 277,667 | 86,432        | 264,026   | 4                 | ---             | ---                                   | 246,509           | ---          | 86,432               | 153,593               |
| WATERVILLE      |      | 1,834     | 124,759   | 101,036   | 23,723       | 6,295   | 5,036         | 24,982    | ---               | ---             | ---                                   | 6,605             | ---          | 5,036                | 45,000                |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                 |      | OPERATING |           |           |           | NONOPERATING |            | DEBT SERVICE |                |              |                                 |                |           |                   |                    |        |
|-----------------|------|-----------|-----------|-----------|-----------|--------------|------------|--------------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|--------|
| Name of City    | Pop. | Revenues  | Expense   | Income    | Revenue   | Expense      | NET INCOME | Taxes        | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |        |
| WATKINS         | [0]  | 882       | 64,205    | 68,361    | (4,156)   | 1,674        | ---        | (2,482)      | 1,324          | ---          | ---                             | (325)          | 155       | ---               | ---                | ---    |
| WATSON          | [3]  | 203       | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WAUBUN          | [3]  | 399       | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WAVERLY         | [*]  | 747       | 89,876    | 78,732    | 11,144    | 1,846        | ---        | 12,990       | ---            | ---          | 5,772                           | ---            | ---       | ---               | ---                | ---    |
| WAYZATA         |      | 4,119     | 581,384   | 597,779   | (16,395)  | 14,282       | ---        | (2,113)      | ---            | ---          | 15,000                          | 26,572         | ---       | ---               | ---                | ---    |
| WELCOME         |      | 693       | 66,390    | 75,688    | (9,298)   | 20,118       | 3,377      | 7,443        | 17,003         | ---          | 2,758                           | ---            | 30,939    | ---               | 3,377              | 13,000 |
| WELLS           |      | 2,489     | 326,798   | 338,773   | (11,975)  | 11,364       | ---        | (611)        | ---            | ---          | ---                             | 34,238         | ---       | ---               | ---                | ---    |
| WENDELL         | [0]  | 178       | 8,745     | 10,027    | (1,282)   | 3,564        | ---        | 2,282        | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WEST CONCORD    | [3]  | 838       | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WEST ST. PAUL   |      | 19,650    | 1,818,226 | 1,484,459 | 333,767   | 135,693      | 91,885     | 377,575      | ---            | ---          | 192,514                         | 51,881         | ---       | 85,289            | 55,000             |        |
| WESTBROOK       | [*]  | 744       | 22,542    | 23,427    | (885)     | ---          | ---        | (885)        | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WHEATON         |      | 1,561     | 234,308   | 134,876   | 99,432    | 4,412        | 11,269     | 92,575       | ---            | ---          | ---                             | 154,260        | ---       | 11,269            | 25,000             |        |
| WHITE BEAR LAKE |      | 24,874    | 1,991,140 | 1,720,253 | 270,887   | 16,884       | 7,193      | 280,578      | ---            | ---          | 416,615                         | 28,780         | ---       | ---               | ---                | ---    |
| WILLERNIE       |      | 552       | 39,859    | 52,602    | (12,743)  | ---          | ---        | (12,743)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WILLIAMS        |      | 197       | 34,601    | 65,488    | (30,887)  | 179          | 14,397     | (45,105)     | ---            | ---          | 393                             | 197            | ---       | ---               | ---                | ---    |
| WILLMAR         |      | 18,512    | 2,163,687 | 2,129,641 | 34,046    | 322,087      | 535        | 355,598      | ---            | ---          | 319,500                         | 117,170        | ---       | 323,329           | 414,059            |        |
| WILLOW RIVER    | [*]  | 324       | 17,068    | 10,600    | 6,468     | 6,720        | ---        | 13,188       | 2,162          | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WILMONT         | [3]  | 324       | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WINDOM          |      | 4,506     | 816,681   | 645,029   | 171,652   | ---          | 78,265     | 93,387       | ---            | ---          | ---                             | 212,260        | ---       | 78,265            | 174,743            |        |
| WINGER          | [3]  | 202       | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WINNEBAGO       |      | 1,466     | 188,656   | 218,625   | (29,969)  | 21,040       | 29,818     | (38,747)     | ---            | ---          | ---                             | 22,746         | ---       | 29,818            | 67,500             |        |
| WINONA          |      | 26,902    | 2,479,588 | 1,770,979 | 708,609   | 92,546       | 185,911    | 615,244      | ---            | ---          | ---                             | 26,992         | ---       | 192,395           | 382,600            |        |
| WINSTED         |      | 2,239     | 324,921   | 388,205   | (63,284)  | 25,108       | ---        | (38,176)     | ---            | ---          | 25,000                          | 19,207         | ---       | ---               | ---                | ---    |
| WINTHROP        |      | 1,373     | 127,657   | 182,858   | (55,201)  | 6,094        | 44,465     | (93,572)     | ---            | ---          | 38,673                          | ---            | ---       | 44,465            | 91,453             |        |
| WINTON          | [0]  | 189       | 4,879     | 5,129     | (250)     | 2,000        | ---        | 1,750        | 2,000          | ---          | (2,000)                         | ---            | ---       | ---               | ---                | ---    |
| WOLF LAKE       | [0]  | 31        | 5,547     | 5,012     | 535       | 4,896        | ---        | 5,431        | ---            | 4,896        | ---                             | 3,617          | ---       | ---               | ---                | ---    |
| WOLVERTON       | [0]  | 132       | 26,408    | 26,747    | (339)     | ---          | ---        | (339)        | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WOOD LAKE       |      | 428       | 60,849    | 20,239    | 40,610    | 4,920        | 4,688      | 40,842       | ---            | ---          | ---                             | 454,276        | 750,000   | 4,688             | ---                | ---    |
| WOODBURY        |      | 49,170    | 3,029,010 | 3,789,010 | (760,000) | 3,047,865    | ---        | 2,287,865    | ---            | ---          | 69,000                          | 11,242         | ---       | ---               | ---                | ---    |
| WOODLAND        |      | 480       | 24,230    | 22,520    | 1,710     | 28,346       | 15,689     | 14,367       | ---            | ---          | ---                             | ---            | ---       | 15,689            | 29,255             |        |
| WOODSTOCK       | [0]  | 124       | 19,346    | 1,057     | 18,289    | 1,048        | 482        | 18,855       | ---            | 186,304      | 189,547                         | ---            | 572,247   | 482               | 331,247            |        |
| WORTHINGTON     |      | 11,248    | 1,629,461 | 1,646,945 | (17,484)  | 196,745      | 188,728    | (9,467)      | ---            | ---          | ---                             | 296,317        | 745,404   | 52,332            | 825,000            |        |
| WRENSHALL       |      | 315       | 14,105    | 19,823    | (5,718)   | ---          | ---        | (5,718)      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| WYKOFF          |      | 456       | 49,831    | 55,198    | (5,367)   | 6,359        | 9,151      | (8,159)      | ---            | ---          | ---                             | 57,525         | ---       | ---               | ---                | ---    |
| WYOMING         | [3]  | 3,516     | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| ZEMPLE          | [25] | 73        | ---       | ---       | ---       | ---          | ---        | ---          | ---            | ---          | ---                             | ---            | ---       | ---               | ---                | ---    |
| ZIMMERMAN       |      | 3,305     | 738,162   | 464,508   | 273,654   | 38,273       | 85,066     | 226,861      | ---            | ---          | ---                             | 75,932         | ---       | 85,066            | 184,493            |        |

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                   |
| ZUMBRO FALLS | [3]  | 175       | ---                | ---                | ---               | ---               | ---               | ---               | ---              | ---              | ---                             | ---               | ---                | ---               | ---                | ---               |
| ZUMBROTA     |      | 2,934     | 540,124            | 565,887            | (25,763)          | 44,050            | 49,394            | (31,107)          | ---              | ---              | ---                             | 66,400            | 1,197,940          | 1,331,20          | 49,394             | 25,000            |
|              |      |           | <u>390,606,954</u> | <u>340,771,006</u> | <u>49,835,948</u> | <u>50,985,914</u> | <u>23,065,727</u> | <u>77,756,135</u> | <u>1,303,854</u> | <u>5,045,950</u> | <u>3,987,214</u>                | <u>29,152,767</u> | <u>111,750,894</u> | <u>49,569,117</u> | <u>19,880,565</u>  | <u>67,916,621</u> |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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      |      | 18,079    | 110,891 | 179,969 | (69,078)     | 2,683   | ---        | (66,395) | ---            | ---          | ---                             | (100,000)      | ---       | ---               | ---                |
| ALDEN           | [*]  | 665       | 30,907  | 29,530  | 1,377        | 23      | ---        | 1,400    | ---            | ---          | ---                             | 1,530          | ---       | ---               | ---                |
| ALVARADO        | [0]  | 365       | 16,236  | 14,562  | 1,674        | 1,204   | ---        | 2,878    | ---            | ---          | ---                             | (42,682)       | 29,297    | ---               | ---                |
| AMBOY           | [*]  | 570       | 30,950  | 27,022  | 3,928        | 918     | ---        | 4,846    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ANNANDALE       | [*]  | 2,713     | 130,204 | 126,349 | 3,855        | 2,910   | ---        | 6,765    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ANOKA           | [*]  | 18,121    | 540,575 | 524,440 | 16,135       | 1,196   | ---        | 17,331   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ANOKA           | [*]  | 18,121    | 173,655 | 171,249 | 2,406        | 1,565   | ---        | 3,971    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| APPLETON        | [2]  | 2,586     | ---     | ---     | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ARCO            | [2]  | 96        | ---     | ---     | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ARDEN HILLS     | [*]  | 9,660     | 43,996  | 79,030  | (35,034)     | 20,724  | ---        | (14,310) | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ARGYLE          | [0]  | 657       | 56,156  | 61,750  | (5,594)      | ---     | ---        | (5,594)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ASHBY           | [0]  | 477       | 47,248  | 55,378  | (8,130)      | 7,149   | 7,600      | (8,581)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| AURORA          |      | 1,819     | 200,787 | 183,517 | 17,270       | 2,274   | ---        | 19,544   | ---            | ---          | 20,000                          | ---            | ---       | ---               | ---                |
| AUSTIN          |      | 23,670    | 64,976  | 56,232  | 8,744        | 6,557   | ---        | 15,301   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BABBITT         | [*]  | 1,663     | 150,521 | 148,714 | 1,807        | ---     | ---        | 1,807    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BADGER          | [0]  | 466       | 37,108  | 29,603  | 7,505        | ---     | ---        | 7,505    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BALATON         |      | 621       | 31,097  | 42,260  | (11,163)     | 225     | ---        | (10,938) | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BARNESVILLE     |      | 2,260     | 115,647 | 137,121 | (21,474)     | 23,305  | ---        | 1,831    | ---            | ---          | 11,349                          | ---            | ---       | ---               | ---                |
| BARRY           | [0]  | 21        | 462     | ---     | 462          | ---     | ---        | 462      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BAUDETTE        | [*]  | 1,072     | 115,651 | 115,585 | 66           | ---     | ---        | 66       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BEARDSLEY       |      | 254       | 18,462  | 13,573  | 4,889        | ---     | ---        | 4,889    | ---            | ---          | 7,000                           | ---            | ---       | ---               | ---                |
| BEAVER CREEK    | [0]  | 248       | 12,158  | 12,231  | (73)         | ---     | ---        | (73)     | ---            | ---          | 1,000                           | ---            | ---       | ---               | ---                |
| BELTRAMI        | [2]  | 96        | ---     | ---     | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BELVIEW         | [18] | 396       | ---     | ---     | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BEMIDJI         |      | 12,408    | 579,911 | 601,705 | (21,794)     | 129,168 | ---        | 107,374  | ---            | ---          | (20,841)                        | ---            | ---       | ---               | ---                |
| BENSON          | [*]  | 3,391     | 135,234 | 131,285 | 3,949        | 6,468   | ---        | 10,417   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BENSON          | [*]  | 3,391     | 10,251  | ---     | 10,251       | ---     | ---        | 10,251   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BIWABIK         | [*]  | 928       | 115,346 | 120,572 | (5,226)      | ---     | ---        | (5,226)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BLOOMINGTON     |      | 85,400    | 368,532 | 695,025 | (326,493)    | 244,654 | ---        | (81,839) | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BORUP           | [2]  | 90        | ---     | ---     | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BOVEY           | [2]  | 668       | ---     | ---     | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BOWLUS          | [0]  | 256       | 15,261  | 17,065  | (1,804)      | 890     | ---        | (914)    | ---            | 890          | ---                             | ---            | ---       | ---               | ---                |
| BROOKLYN CENTER | [*]  | 29,185    | 210,954 | 215,211 | (4,257)      | 2,559   | ---        | (1,698)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BROOKLYN PARK   |      | 68,600    | 918,138 | 929,106 | (10,968)     | 16,132  | ---        | 5,164    | ---            | ---          | 54,600                          | ---            | ---       | ---               | ---                |
| BROOTEN         | [*]  | 645       | 45,342  | 43,871  | 1,471        | ---     | ---        | 1,471    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| BROWNS VALLEY   | [0]  | 656       | 46,986  | 45,919  | 1,067        | 44      | ---        | 1,111    | ---            | ---          | 2,750                           | ---            | ---       | ---               | ---                |
| BROWNSVILLE     | [0]  | 519       | 16,161  | 16,397  | (236)        | ---     | ---        | (236)    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| BUHL             | [*]  | 1,003     | 66,104    | 59,747    | 6,357        | 2,956   | ---        | 9,313    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CALEDONIA        | [*]  | 2,962     | 27,363    | 27,006    | 357          | ---     | ---        | 357      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CALUMET          | [0]  | 375       | 18,017    | 14,111    | 3,906        | ---     | ---        | 3,906    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CAMPBELL         | [0]  | 229       | 13,582    | 12,504    | 1,078        | ---     | ---        | 1,078    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CANBY            |      | 1,878     | 103,708   | 94,341    | 9,367        | 1,362   | ---        | 10,729   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CANTON           | [*]  | 337       | 21,168    | 21,258    | (90)         | ---     | ---        | (90)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CHAMPLIN         | [*]  | 22,620    | 1,036,414 | 1,057,519 | (21,105)     | 11,935  | ---        | (9,170)  | ---            | ---          | 15,000                          | ---            | ---       | ---               | ---                |
| CHATFIELD        |      | 2,426     | 120,612   | 120,061   | 551          | 3,962   | ---        | 4,513    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CHISHOLM         |      | 4,872     | 384,870   | 422,701   | (37,831)     | 15,197  | ---        | (22,634) | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CHOKIO           | [0]  | 433       | 37,057    | 38,889    | (1,832)      | ---     | ---        | (1,832)  | ---            | ---          | (1,832)                         | ---            | ---       | ---               | ---                |
| CIRCLE PINES     | [*]  | 4,670     | 241,694   | 240,801   | 893          | 23,707  | ---        | 24,600   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CLARKS GROVE     | [*]  | 725       | 28,863    | 18,780    | 10,083       | 2       | ---        | 10,085   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CLEARWATER       | [*]  | 883       | 40,893    | 43,874    | (2,981)      | ---     | ---        | (2,981)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CLIMAX           | [*]  | 242       | 9,921     | 11,422    | (1,501)      | 508     | ---        | (993)    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CLINTON          | [0]  | 443       | 24,400    | 16,202    | 8,198        | ---     | ---        | 8,198    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CLONTARF         | [0]  | 166       | 7,572     | 9,537     | (1,965)      | ---     | ---        | (1,965)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| COLERAINE        | [0]  | 1,098     | 41,588    | 44,503    | (2,915)      | ---     | ---        | (2,915)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| COLUMBIA HEIGHTS |      | 18,698    | 1,247,692 | 1,290,631 | (42,939)     | 94,880  | ---        | 51,941   | ---            | ---          | 177,552                         | ---            | ---       | ---               | ---                |
| COMSTOCK         | [0]  | 126       | 9,419     | 8,949     | 470          | 2,305   | ---        | 2,775    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| COOK             | [*]  | 617       | 19,230    | 16,967    | 2,263        | ---     | ---        | 2,263    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CROSBY           | [*]  | 2,312     | 13,433    | ---       | 13,433       | ---     | ---        | 13,433   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CURRIE           | [*]  | 215       | 9,314     | 9,018     | 296          | 14      | ---        | 310      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| CYRUS            | [0]  | 289       | 13,721    | 19,587    | (5,866)      | ---     | ---        | (5,866)  | ---            | ---          | (1,457)                         | ---            | ---       | ---               | ---                |
| DANUBE           | [*]  | 519       | 29,058    | 24,056    | 5,002        | 199     | ---        | 5,201    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DANVERS          | [*]  | 105       | 6,721     | 7,439     | (718)        | ---     | ---        | (718)    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DASSEL           | [*]  | 1,261     | 71,424    | 73,674    | (2,250)      | ---     | ---        | (2,250)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DAWSON           | [*]  | 1,512     | 88,427    | 83,136    | 5,291        | ---     | ---        | 5,291    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DE GRAFF         | [2]  | 141       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DENNISON         | [*]  | 171       | 9,913     | 10,471    | (558)        | ---     | ---        | (558)    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DILWORTH         |      | 3,094     | 289,263   | 243,103   | 46,160       | 3,522   | ---        | 49,682   | ---            | ---          | 3,000                           | ---            | ---       | ---               | ---                |
| DONNELLY         | [0]  | 249       | 22,455    | 21,373    | 1,082        | ---     | ---        | 1,082    | ---            | ---          | 1,082                           | ---            | ---       | ---               | ---                |
| DOVRAY           | [0]  | 64        | 2,811     | 1,798     | 1,013        | ---     | ---        | 1,013    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DUMONT           | [*]  | 119       | 3,516     | 3,527     | (11)         | ---     | ---        | (11)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DUNDAS           | [0]  | 634       | 31,792    | 34,211    | (2,419)      | ---     | ---        | (2,419)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DUNDEE           | [17] | 100       | ---       | ---       | ---          | ---     | ---        | ---      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| DUNNELL          | [*]  | 192       | 3,059     | 1,962     | 1,097        | ---     | ---        | 1,097    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| EAST GRAND FORKS |      | 7,569     | 559,538   | 535,168   | 24,370       | 26,281  | ---        | 50,651   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| EASTON        | [*]  | 212       | 1,833     | 2,094     | (261)        | ---       | ---        | (261)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| EDGERTON      | [*]  | 1,028     | 37,120    | 40,336    | (3,216)      | 103       | ---        | (3,113)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| EDINA         | [27] | 47,570    | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| EITZEN        | [17] | 233       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ELK RIVER     | [*]  | 18,082    | 746,392   | 847,380   | (100,988)    | 23,775    | ---        | (77,213)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ELLSWORTH     | [2]  | 527       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ELMORE        | [2]  | 713       | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ELYSIAN       |      | 499       | 32,255    | 34,464    | (2,209)      | ---       | ---        | (2,209)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| EMMONS        | [0]  | 432       | 18,378    | 18,494    | (116)        | 16        | ---        | (100)     | ---            | ---          | (405)                           | ---            | ---       | ---               | ---                |
| EVELETH       | [23] | 3,800     | 341,449   | 360,318   | (18,869)     | ---       | ---        | (18,869)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| EXCELSIOR     | [*]  | 2,398     | 118,157   | 115,743   | 2,414        | 1,516     | ---        | 3,930     | ---            | ---          | 7,140                           | ---            | ---       | ---               | ---                |
| FARMINGTON    |      | 14,255    | 1,215,608 | 1,117,437 | 98,171       | 52,604    | ---        | 150,775   | ---            | ---          | 60,524                          | 184,627        | ---       | ---               | ---                |
| FELTON        | [0]  | 217       | 10,648    | 9,446     | 1,202        | ---       | ---        | 1,202     | ---            | ---          | 1,202                           | ---            | ---       | ---               | ---                |
| FERGUS FALLS  |      | 13,703    | 3,432,533 | 3,215,304 | 217,229      | 1,567,384 | 155,122    | 1,629,491 | ---            | 21,001       | 1,153,420                       | 23,367         | 3,597,956 | ---               | 155,122 305,000    |
| FISHER        | [0]  | 421       | 39,877    | 26,070    | 13,807       | ---       | ---        | 13,807    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| FISHER        | [0]  | 421       | 4,597     | 1,628     | 2,969        | ---       | ---        | 2,969     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| FLENSBURG     | [*]  | 242       | 8,793     | 4,750     | 4,043        | ---       | ---        | 4,043     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| FLORENCE      | [0]  | 59        | 2,350     | 2,437     | (87)         | ---       | ---        | (87)      | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| FREEBORN      | [*]  | 307       | 14,841    | 13,878    | 963          | ---       | ---        | 963       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| FULDA         | [2]  | 1,310     | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GARY          | [0]  | 216       | 8,655     | 10,214    | (1,559)      | ---       | ---        | (1,559)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GAYLORD       | [*]  | 2,287     | 130,023   | 126,466   | 3,557        | 198       | ---        | 3,755     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GENEVA        | [0]  | 453       | 23,527    | 22,487    | 1,040        | ---       | ---        | 1,040     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GEORGETOWN    | [0]  | 125       | 6,360     | 5,449     | 911          | ---       | ---        | 911       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GLENCOE       | [*]  | 5,549     | 91,656    | 71,339    | 20,317       | 5         | ---        | 20,322    | ---            | ---          | 16,099                          | ---            | ---       | ---               | ---                |
| GLENVILLE     | [*]  | 709       | 31,604    | 32,817    | (1,213)      | 39        | ---        | (1,174)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GLENWOOD      | [*]  | 2,591     | 118,448   | 107,401   | 11,047       | 982       | ---        | 12,029    | ---            | ---          | 3,000                           | ---            | ---       | ---               | ---                |
| GOLDEN VALLEY | [*]  | 20,636    | 218,443   | 238,929   | (20,486)     | 66,188    | ---        | 45,702    | ---            | ---          | 7,000                           | ---            | ---       | ---               | ---                |
| GONVICK       | [*]  | 292       | 7,435     | 7,900     | (465)        | ---       | ---        | (465)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| GOODHUE       | [0]  | 808       | 86,530    | 100,264   | (13,734)     | ---       | ---        | (13,734)  | ---            | ---          | 7,000                           | ---            | ---       | ---               | ---                |
| GOODHUE       | [0]  | 808       | 10,585    | 11,878    | (1,293)      | ---       | ---        | (1,293)   | ---            | ---          | (2,000)                         | ---            | ---       | ---               | ---                |
| GOODRIDGE     | [0]  | 98        | 8,733     | 9,119     | (386)        | ---       | ---        | (386)     | ---            | ---          | (1,303)                         | ---            | ---       | ---               | ---                |
| GRANADA       | [*]  | 308       | 2,891     | 3,022     | (131)        | ---       | ---        | (131)     | ---            | 224          | 3,148                           | ---            | ---       | ---               | ---                |
| GREEN ISLE    | [0]  | 359       | 21,047    | 28,874    | (7,827)      | 5,980     | ---        | (1,847)   | ---            | 5,980        | ---                             | ---            | ---       | ---               | ---                |
| GREENBUSH     |      | 762       | 61,018    | 63,749    | (2,731)      | 662       | ---        | (2,069)   | ---            | ---          | ---                             | 1,295          | ---       | ---               | ---                |
| GREY EAGLE    | [*]  | 336       | 17,498    | 17,760    | (262)        | ---       | ---        | (262)     | ---            | ---          | 2,000                           | ---            | ---       | ---               | ---                |
| HADLEY        | [2]  | 68        | ---       | ---       | ---          | ---       | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| HALSTAD      | [0]  | 614       | 42,873    | 36,021    | 6,852        | ---     | ---        | 6,852     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HAMBURG      | [0]  | 540       | 20,059    | 18,778    | 1,281        | 2,325   | ---        | 3,606     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HANLEY FALLS | [2]  | 317       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HARMONY      | [*]  | 1,142     | 35,191    | 42,061    | (6,870)      | ---     | 532        | (7,402)   | ---            | ---          | ---                             | ---            | ---       | 532               | ---                |
| HATFIELD     | [0]  | 45        | 1,730     | 1,416     | 314          | ---     | ---        | 314       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HAWLEY       |      | 1,899     | 173,255   | 137,758   | 35,497       | ---     | ---        | 35,497    | ---            | ---          | 30,000                          | ---            | ---       | ---               | ---                |
| HECTOR       | [*]  | 1,160     | 73,236    | 69,675    | 3,561        | ---     | ---        | 3,561     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HENDRUM      | [0]  | 311       | 16,546    | 15,966    | 580          | ---     | ---        | 580       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HERON LAKE   | [2]  | 767       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HIBBING      |      | 16,968    | 2,065,881 | 2,083,279 | (17,398)     | 8,420   | ---        | (8,978)   | ---            | ---          | ---                             | 182,010        | ---       | ---               | ---                |
| HILL CITY    | [2]  | 479       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HILLS        | [*]  | 585       | 41,629    | 34,187    | 7,442        | ---     | ---        | 7,442     | ---            | ---          | 15,000                          | ---            | ---       | ---               | ---                |
| HITTERDAL    | [*]  | 197       | 13,700    | 11,129    | 2,571        | ---     | ---        | 2,571     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HOFFMAN      | [0]  | 668       | 65,893    | 66,827    | (934)        | ---     | ---        | (934)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HOKAH        | [0]  | 599       | 15,403    | 16,205    | (802)        | ---     | ---        | (802)     | ---            | ---          | (833)                           | ---            | ---       | ---               | ---                |
| HOLDINGFORD  | [*]  | 744       | 53,642    | 50,896    | 2,746        | ---     | ---        | 2,746     | ---            | ---          | 2,746                           | ---            | ---       | ---               | ---                |
| HOLLAND      | [0]  | 211       | 7,322     | 4,147     | 3,175        | 33      | 422        | 2,786     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| HOLLOWAY     | [0]  | 108       | 8,836     | 10,108    | (1,272)      | 20,972  | ---        | 19,700    | 20,972         | ---          | ---                             | ---            | ---       | ---               | ---                |
| HOPKINS      |      | 17,559    | 614,643   | 666,617   | (52,024)     | 49,843  | ---        | (2,181)   | ---            | ---          | ---                             | 8,070          | ---       | ---               | ---                |
| HOYT LAKES   | [*]  | 2,052     | 166,922   | 174,996   | (8,074)      | ---     | ---        | (8,074)   | ---            | ---          | 7,453                           | ---            | ---       | ---               | ---                |
| HUTCHINSON   |      | 13,403    | 861,779   | 1,445,840 | (584,061)    | 257,380 | ---        | (326,681) | ---            | 33,260       | ---                             | 237,625        | ---       | ---               | ---                |
| IONA         | [2]  | 164       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| IRONTON      | [*]  | 519       | 43,552    | 37,093    | 6,459        | 247     | ---        | 6,706     | ---            | ---          | ---                             | 138            | ---       | ---               | ---                |
| IVANHOE      | [2]  | 665       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| JANESVILLE   | [*]  | 2,110     | ---       | ---       | ---          | 27      | ---        | 27        | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| JASPER       | [*]  | 598       | 16,665    | 17,647    | (982)        | 27      | ---        | (955)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KARLSTAD     |      | 782       | ---       | 2,815     | (2,815)      | 1,424   | ---        | (1,391)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KASOTA       | [17] | 684       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KEEWATIN     | [0]  | 1,160     | 75,737    | 90,362    | (14,625)     | ---     | ---        | (14,625)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KENSINGTON   | [0]  | 276       | 20,105    | 19,824    | 281          | ---     | ---        | 281       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KENT         | [0]  | 119       | 6,948     | 6,948     | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KERKHOVEN    | [*]  | 754       | 53,161    | 59,030    | (5,869)      | 8,264   | ---        | 2,395     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KILKENNY     | [0]  | 154       | 6,576     | 7,650     | (1,074)      | 51      | ---        | (1,023)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| KINNEY       | [2]  | 185       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LA CRESCENT  | [*]  | 5,027     | 193,471   | 189,556   | 3,915        | 912     | ---        | 4,827     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LAFAYETTE    | [*]  | 531       | 25,739    | 22,785    | 2,954        | ---     | ---        | 2,954     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LAKE BENTON  | [2]  | 699       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |



**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| LAKE CITY      | [*]     | 5,153     | 222,492    | 218,615    | 3,877        | 7,446   | ---        | 11,323    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LAKE WILSON    | [2]     | 264       | ---        | ---        | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LAMBERTON      |         | 834       | 30,359     | 30,458     | (99)         | 215     | ---        | 116       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LANCASTER      | [0][21] | 364       | ---        | 91         | (91)         | ---     | ---        | (91)      | ---            | ---          | 802                             | ---            | ---       | ---               | ---                |
| LE CENTER      |         | 2,299     | 50,263     | 64,449     | (14,186)     | 35,213  | ---        | 21,027    | 21,300         | ---          | ---                             | ---            | ---       | ---               | ---                |
| LEWISVILLE     | [2]     | 264       | ---        | ---        | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LISMORE        | [*]     | 228       | 16,130     | 14,981     | 1,149        | ---     | ---        | 1,149     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LITTLE FALLS   | [*]     | 7,955     | 254,695    | 214,611    | 40,084       | 3,618   | ---        | 43,702    | ---            | ---          | 40,712                          | 2,883          | ---       | ---               | ---                |
| LORETTO        | [*]     | 622       | 44,992     | 46,108     | (1,116)      | 1,789   | ---        | 673       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LUCAN          | [24]    | 217       | 7,448      | 8,330      | (882)        | ---     | ---        | (882)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| LUVERNE        |         | 4,631     | 335,540    | 333,006    | 2,534        | 34,341  | 166        | 36,709    | ---            | ---          | 107,000                         | 34,258         | ---       | ---               | ---                |
| LYND           | [2]     | 342       | ---        | ---        | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MADISON        |         | 1,759     | 153,235    | 187,330    | (34,095)     | 5,286   | ---        | (28,809)  | ---            | ---          | ---                             | 9,500          | ---       | ---               | ---                |
| MANKATO        | [*]     | 33,362    | 1,092,294  | 875,218    | 217,076      | 27,518  | ---        | 244,594   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MAPLETON       | [*]     | 1,682     | 92,711     | 74,935     | 17,776       | 866     | ---        | 18,642    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MARBLE         | [0]     | 684       | 19,557     | 16,626     | 2,931        | ---     | ---        | 2,931     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MARIETTA       | [*]     | 170       | 15,108     | 15,062     | 46           | ---     | ---        | 46        | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MC INTOSH      | [2]     | 628       | ---        | ---        | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MIDDLE RIVER   | [0]     | 315       | 16,444     | 16,346     | 98           | 9       | ---        | 107       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MILAN          |         | 316       | 31,851     | 30,945     | 906          | ---     | ---        | 906       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MILROY         | [*]     | 261       | 4,872      | 4,658      | 214          | ---     | ---        | 214       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MINNEAPOLIS    |         | 382,700   | 26,733,000 | 24,545,000 | 2,188,000    | 88,000  | ---        | 2,276,000 | ---            | ---          | 47,000                          | ---            | ---       | ---               | 784,000            |
| MINNEOTA       |         | 1,402     | 121,209    | 124,909    | (3,700)      | 2,964   | 177        | (913)     | ---            | ---          | (41,591)                        | 76,192         | ---       | ---               | ---                |
| MINNESOTA LAKE |         | 678       | 60,475     | 60,694     | (219)        | 277     | ---        | 58        | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MINNETONKA     | [*]     | 51,440    | 800,920    | 759,193    | 41,727       | 12,545  | ---        | 54,272    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MONTEVIDEO     | [*]     | 5,480     | 422,307    | 422,307    | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MONTGOMERY     | [*]     | 2,866     | 8,588      | 18,552     | (9,964)      | 109     | ---        | (9,855)   | ---            | ---          | 20,231                          | ---            | ---       | ---               | ---                |
| MONTROSE       | [*]     | 1,413     | 75,368     | 74,212     | 1,156        | 284     | ---        | 1,440     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MOORHEAD       |         | 32,572    | 2,510,431  | 2,348,522  | 161,909      | 113,589 | 36,512     | 238,986   | ---            | ---          | 236,504                         | 275            | ---       | ---               | ---                |
| MORRIS         | [*]     | 5,207     | 261,658    | 251,766    | 9,892        | 597     | ---        | 10,489    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MORRISTOWN     | [0]     | 1,010     | 40,680     | 39,212     | 1,468        | 19      | ---        | 1,487     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MOTLEY         | [*]     | 635       | 37,120     | 35,961     | 1,159        | 1,796   | ---        | 2,955     | ---            | ---          | 3,460                           | ---            | ---       | ---               | ---                |
| MOUND          | [*]     | 9,460     | 113,935    | 149,729    | (35,794)     | 29,848  | ---        | (5,946)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MOUNTAIN IRON  |         | 2,946     | 338,797    | 354,629    | (15,832)     | 7,078   | 1,313      | (10,067)  | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| MOUNTAIN LAKE  | [21]    | 2,096     | ---        | ---        | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| NASHWAUK       | [0]     | 947       | 100,543    | 86,851     | 13,692       | ---     | ---        | 13,692    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| NIELSVILLE     | [0]     | 90        | 5,301      | 4,738      | 563          | ---     | ---        | 563       | ---            | ---          | 3,050                           | ---            | ---       | ---               | ---                |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City     | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes       | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                  |        | Revenues  | Expense   | Income    | Revenue      | Expense |               |             |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| NORCROSS         | [2]    | 61        | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| NORTH MANKATO    |        | 12,208    | 889,394   | 896,567   | (7,173)      | 12,856  | 3,040         | 2,643       | ---               | ---             | 34,100                                | 15,639            | ---       | 3,040                | 30,000                |
| NORTH ST. PAUL   | [*]    | 11,959    | 563,810   | 507,622   | 56,188       | 1,601   | ---           | 57,789      | ---               | ---             | 19,455                                | ---               | ---       | ---                  | ---                   |
| NORTHFIELD       | [*]    | 17,846    | 565,324   | 521,237   | 44,087       | 23,332  | ---           | 67,419      | ---               | ---             | 25,000                                | 75,642            | ---       | ---                  | ---                   |
| OAK PARK HEIGHTS | [*]    | 4,329     | 98,030    | 182,575   | (84,545)     | ---     | ---           | (84,545)    | ---               | ---             | (88,500)                              | ---               | ---       | ---                  | ---                   |
| OGEMA            | [18]   | 138       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| OKABENA          | [2]    | 181       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| OKLEE            | [2]    | 408       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ORTONVILLE       | [18]   | 2,081     | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| OSAKIS           | [2]    | 1,605     | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| OSSEO            | [*]    | 2,402     | 13,172    | 6,397     | 6,775        | 3,779   | ---           | 10,554      | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| PEMBERTON        | [0]    | 251       | 13,521    | 13,390    | 131          | ---     | ---           | 131         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| PERHAM           |        | 2,645     | 49,375    | 48,893    | 482          | 770     | ---           | 1,252       | ---               | 31              | ---                                   | ---               | ---       | ---                  | ---                   |
| PERHAM           | [*]    | 2,645     | 1,255,399 | 840,197   | 415,202      | 273,299 | 478,542       | 209,959     | ---               | ---             | 575,491                               | 1,149,657         | ---       | 478,542              | 8,126                 |
| PERLEY           | [0]    | 115       | 3,772     | 6,862     | (3,090)      | 30      | ---           | (3,060)     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| PETERSON         | [0]    | 264       | 6,699     | 5,762     | 937          | ---     | ---           | 937         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| PIERZ            | [0]    | 1,310     | 53,703    | 42,012    | 11,691       | 3,278   | ---           | 14,969      | ---               | ---             | ---                                   | 9,473             | ---       | ---                  | ---                   |
| PIPESTONE        |        | 4,383     | 208,044   | 204,228   | 3,816        | 14,506  | ---           | 18,322      | ---               | ---             | (79,831)                              | 92,831            | ---       | ---                  | ---                   |
| PLUMMER          | [2]    | 266       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| PLYMOUTH         | [*]    | 67,824    | 496,327   | 765,519   | (269,192)    | 435,048 | ---           | 165,856     | ---               | ---             | 47,087                                | ---               | ---       | ---                  | ---                   |
| PRINCETON        | [29]   | 4,149     | 319,255   | 318,809   | 446          | ---     | 4,533         | (4,087)     | ---               | ---             | ---                                   | 26,058            | ---       | 2,952                | 11,454                |
| RAMSEY           | [*]    | 18,830    | 171,386   | 167,384   | 4,002        | 1,336   | ---           | 5,338       | ---               | ---             | 4,500                                 | ---               | ---       | ---                  | ---                   |
| RANDALL          | [17]   | 550       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| RED LAKE FALLS   | [*]    | 1,601     | 119,817   | 114,860   | 4,957        | ---     | ---           | 4,957       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| RED WING         |        | 16,269    | 1,415,423 | 1,110,893 | 304,530      | 33,043  | ---           | 337,573     | ---               | ---             | ---                                   | 276,635           | ---       | ---                  | ---                   |
| RED WING         |        | 16,269    | 1,269,956 | 2,286,889 | (1,016,933)  | 3,779   | ---           | (1,013,154) | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| REVERE           | [2]    | 94        | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| ROBBINSDALE      | [*]    | 14,077    | 1,148,442 | 1,070,809 | 77,633       | 108,461 | ---           | 186,094     | ---               | 41,431          | 100,000                               | ---               | ---       | ---                  | ---                   |
| ROSEAU           |        | 2,746     | 304,523   | 292,209   | 12,314       | 4,455   | ---           | 16,769      | ---               | ---             | ---                                   | 108,284           | ---       | ---                  | ---                   |
| ROSEVILLE        |        | 34,100    | 199,008   | 292,617   | (93,609)     | 126,345 | ---           | 32,736      | ---               | 117,992         | ---                                   | ---               | ---       | ---                  | ---                   |
| ROYALTON         | [*]    | 850       | 49,821    | 48,664    | 1,157        | 3,546   | ---           | 4,703       | ---               | ---             | ---                                   | 921               | ---       | ---                  | ---                   |
| RUSHFORD VILLAGE | [25]   | 729       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| RUSSELL          | [*]    | 359       | 20,672    | 19,316    | 1,356        | 930     | ---           | 2,286       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| RUTHTON          | [2]    | 274       | ---       | ---       | ---          | ---     | ---           | ---         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| SABIN            | [0]    | 413       | 28,838    | 28,552    | 286          | ---     | ---           | 286         | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| SANBORN          | [*]    | 417       | 12,402    | 13,061    | (659)        | ---     | ---           | (659)       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| SHELLY           | [*][0] | 267       | 13,826    | 13,812    | 14           | ---     | ---           | 14          | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |
| SHOREWOOD         | [*]  | 7,590     | 81,860    | 104,708   | (22,848)     | 26,521  | ---        | 3,673     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SKYLINE           | [*]  | 319       | 19,621    | 18,891    | 730          | ---     | ---        | 730       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SLAYTON           | [2]  | 2,079     | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| SOBIESKI          | [0]  | 191       | 15,110    | 17,851    | (2,741)      | 5,825   | ---        | 3,084     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ST. CLAIR         | [18] | 832       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ST. CLOUD         |      | 61,248    | 2,139,840 | 1,981,403 | 158,437      | 55,134  | ---        | 213,571   | ---            | ---          | ---                             | 56,504         | ---       | ---               | ---                |
| ST. JOSEPH        | [*]  | 5,024     | 151,255   | 131,263   | 19,992       | 6,906   | ---        | 26,898    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| ST. LEO           | [*]  | 102       | 7,927     | 7,256     | 671          | ---     | ---        | 671       | ---            | ---          | 425                             | ---            | ---       | ---               | ---                |
| ST. LOUIS PARK    | [*]  | 44,744    | 1,638,958 | 2,081,885 | (442,927)    | 222,103 | ---        | (220,824) | ---            | ---          | 190,795                         | ---            | ---       | ---               | ---                |
| ST. PETER         |      | 9,979     | 569,384   | 556,869   | 12,515       | 1,813   | 6,016      | 8,312     | ---            | 320          | ---                             | 16,897         | ---       | 2,523             | 10,600             |
| STARBUCK          | [0]  | 1,327     | 56,649    | 61,080    | (4,431)      | 5,713   | ---        | 1,282     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| STEPHEN           | [0]  | 678       | 59,578    | 65,100    | (5,522)      | ---     | ---        | (5,522)   | ---            | ---          | (5,000)                         | ---            | ---       | ---               | ---                |
| STRATHCONA        | [0]  | 24        | 2,812     | 3,240     | (428)        | ---     | ---        | (428)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TAUNTON           | [2]  | 200       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| THIEF RIVER FALLS |      | 8,447     | 632,243   | 615,205   | 17,038       | 10,787  | 18,792     | 9,033     | ---            | ---          | ---                             | 52,835         | ---       | ---               | ---                |
| TINTAH            | [25] | 72        | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TONKA BAY         | [*]  | 1,566     | 72,543    | 81,093    | (8,550)      | ---     | ---        | (8,550)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TONKA BAY         | [*]  | 1,566     | 38,228    | 47,469    | (9,241)      | 5,949   | ---        | (3,292)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TRACY             | [*]  | 2,247     | 164,766   | 177,489   | (12,723)     | 2,922   | ---        | (9,801)   | ---            | ---          | 2,000                           | ---            | ---       | ---               | ---                |
| TROSKY            | [*]  | 112       | 5,378     | 4,866     | 512          | ---     | ---        | 512       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TWIN VALLEY       | [2]  | 852       | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| TYLER             |      | 1,209     | 125,878   | 116,947   | 8,931        | 5,419   | ---        | 14,350    | ---            | ---          | ---                             | 4,432          | ---       | ---               | ---                |
| ULEN              |      | 536       | 18,278    | 24,900    | (6,622)      | 7,250   | ---        | 628       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| VADNAIS HEIGHTS   |      | 13,250    | 76,146    | 45,552    | 30,594       | 7,647   | ---        | 38,241    | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| VERNON CENTER     | [*]  | 354       | 19,358    | 19,122    | 236          | ---     | ---        | 236       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| VESTA             | [*]  | 330       | 9,606     | 11,001    | (1,395)      | ---     | ---        | (1,395)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| VIKING            | [25] | 86        | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| VIRGINIA          |      | 9,108     | 1,149,349 | 1,253,383 | (104,034)    | 9,329   | ---        | (94,705)  | ---            | ---          | ---                             | 239,457        | ---       | ---               | ---                |
| WABASSO           |      | 664       | 29,907    | 28,836    | 1,071        | ---     | ---        | 1,071     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| WALNUT GROVE      |      | 684       | 27,944    | 25,750    | 2,194        | 304     | ---        | 2,498     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| WANDA             | [0]  | 93        | 3,136     | 3,344     | (208)        | ---     | ---        | (208)     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| WARREN            |      | 1,661     | 167,472   | 146,886   | 20,586       | 399     | ---        | 20,985    | ---            | ---          | ---                             | 104,600        | ---       | ---               | ---                |
| WATERVILLE        | [*]  | 1,834     | 50,227    | 48,258    | 1,969        | 522     | ---        | 2,491     | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| WAVERLY           | [*]  | 747       | 47,863    | 50,614    | (2,751)      | 7,788   | 6,798      | (1,761)   | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| WAYZATA           | [*]  | 4,119     | 206,690   | 220,451   | (13,761)     | 11,206  | ---        | (2,555)   | ---            | ---          | (5,000)                         | ---            | ---       | ---               | ---                |
| WELLS             |      | 2,489     | 19,159    | 30,686    | (11,527)     | 12,348  | ---        | 821       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |
| WHALAN            | [17] | 58        | ---       | ---       | ---          | ---     | ---        | ---       | ---            | ---          | ---                             | ---            | ---       | ---               | ---                |

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.   | OPERATING         |                   |                | NONOPERATING     |                | NET<br>INCOME    | Taxes         | Federal<br>Grants | State<br>Grants  | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-----------------|--------|-------------------|-------------------|----------------|------------------|----------------|------------------|---------------|-------------------|------------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                 |        | Revenues          | Expense           | Income         | Revenue          | Expense        |                  |               |                   |                  |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| WHITE BEAR LAKE | 24,874 | 948,993           | 958,363           | (9,370)        | 64,558           | ---            | 55,188           | ---           | ---               | ---              | 45,400                                | ---               | ---       | ---                  | ---                   |
| WILLERNIE       | [*]    | 552               | 28,838            | 29,966         | (1,128)          | ---            | (1,128)          | ---           | ---               | ---              | ---                                   | ---               | ---       | ---                  | ---                   |
| WILMONT         | [2]    | 324               | ---               | ---            | ---              | ---            | ---              | ---           | ---               | ---              | ---                                   | ---               | ---       | ---                  | ---                   |
| WOLVERTON       | [0]    | 132               | 6,895             | 7,795          | (900)            | ---            | (900)            | ---           | ---               | ---              | ---                                   | ---               | ---       | ---                  | ---                   |
| WOOD LAKE       | [0]    | 428               | 29,019            | 30,762         | (1,743)          | ---            | (1,743)          | ---           | ---               | ---              | ---                                   | ---               | ---       | ---                  | ---                   |
| WOODSTOCK       | [0]    | 124               | 7,292             | 5,516          | 1,776            | 349            | 2,125            | ---           | ---               | ---              | ---                                   | ---               | ---       | ---                  | ---                   |
|                 |        | <u>72,570,657</u> | <u>71,730,640</u> | <u>839,967</u> | <u>4,621,448</u> | <u>719,565</u> | <u>4,741,850</u> | <u>42,272</u> | <u>21,001</u>     | <u>1,353,548</u> | <u>1,592,279</u>                      | <u>6,593,991</u>  | <u>0</u>  | <u>642,711</u>       | <u>1,149,180</u>      |

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                  |         | OPERATING |            |            | NONOPERATING |           |            |           |                |              | Transfers             | DEBT SERVICE   |           |                   |                    |           |
|------------------|---------|-----------|------------|------------|--------------|-----------|------------|-----------|----------------|--------------|-----------------------|----------------|-----------|-------------------|--------------------|-----------|
| Name of City     | Pop.    | Revenues  | Expense    | Income     | Revenue      | Expense   | NET INCOME | Taxes     | Federal Grants | State Grants | To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |           |
| ALEXANDRIA       |         | 9,855     | 12,836,629 | 11,771,197 | 1,065,432    | 299,802   | 881,401    | 483,833   | ---            | ---          | ---                   | ---            | 806,253   | 776,156           | 239,557            | 205,000   |
| ALPHA            |         | 121       | 105,203    | 90,356     | 14,847       | ---       | ---        | 14,847    | ---            | ---          | ---                   | ---            | ---       | ---               | ---                | ---       |
| ALVARADO         | [0]     | 365       | 227,709    | 171,750    | 55,959       | 481       | ---        | 56,440    | ---            | ---          | ---                   | 128,618        | ---       | ---               | ---                | ---       |
| ANOKA            |         | 18,121    | 16,958,730 | 15,387,268 | 1,571,462    | 586,017   | 87,479     | 2,070,000 | ---            | ---          | ---                   | 1,829,000      | 1,289,246 | ---               | 36,502             | ---       |
| ARLINGTON        |         | 2,085     | 1,252,203  | 1,212,030  | 40,173       | 30,789    | ---        | 70,962    | ---            | ---          | 350                   | ---            | 112,186   | ---               | ---                | ---       |
| AUSTIN           | [4][9]  | 23,670    | 39,105,891 | 38,880,429 | 225,462      | 755,890   | 56,890     | 924,462   | ---            | ---          | ---                   | ---            | 2,391,572 | ---               | 52,659             | 115,000   |
| BAGLEY           |         | 1,221     | 1,296,535  | 1,078,895  | 217,640      | 15,736    | 65,207     | 168,169   | ---            | ---          | ---                   | 66,916         | ---       | ---               | 12,827             | ---       |
| BARNESVILLE      |         | 2,260     | 1,064,114  | 1,003,802  | 60,312       | 37,649    | 19,131     | 78,830    | ---            | ---          | ---                   | 191,063        | 259,282   | ---               | 19,131             | ---       |
| BAUDETTE         |         | 1,072     | 1,450,743  | 1,155,988  | 294,755      | 15,595    | ---        | 310,350   | ---            | ---          | ---                   | 120,000        | 54,103    | ---               | ---                | ---       |
| BENSON           |         | 3,391     | 1,981,568  | 1,920,086  | 61,482       | 267,240   | 204,014    | 124,708   | ---            | ---          | ---                   | 651,796        | 924,920   | ---               | 204,014            | ---       |
| BIGELOW          |         | 224       | 130,840    | 117,278    | 13,562       | 10,327    | ---        | 23,889    | ---            | ---          | ---                   | 318,000        | ---       | ---               | ---                | ---       |
| BIWABIK          |         | 928       | 479,381    | 444,531    | 34,850       | 27,175    | ---        | 62,025    | ---            | ---          | ---                   | ---            | ---       | ---               | ---                | ---       |
| BLOOMING PRAIRIE | [29]    | 1,946     | 1,574,733  | 1,605,089  | (30,356)     | 99,932    | 190,643    | (121,067) | ---            | ---          | ---                   | ---            | 603,502   | ---               | 14,158             | 10,000    |
| BLUE EARTH       |         | 3,573     | 3,791,656  | 3,366,804  | 424,852      | 181,299   | 306,923    | 299,228   | ---            | ---          | ---                   | ---            | 802,140   | 1,545,000         | 186,618            | 1,860,000 |
| BRAINERD         | [29]    | 13,646    | 10,064,100 | 9,660,042  | 404,058      | 144,596   | ---        | 548,654   | ---            | ---          | ---                   | 1,615,000      | 1,698,574 | ---               | ---                | ---       |
| BRECKENRIDGE     |         | 3,539     | 1,991,255  | 1,847,766  | 143,489      | 33,897    | ---        | 177,386   | ---            | ---          | ---                   | 224,993        | 61,515    | ---               | ---                | ---       |
| BREWSTER         |         | 490       | 278,713    | 279,160    | (447)        | 6,980     | ---        | 6,533     | ---            | ---          | ---                   | 9,000          | 15,803    | ---               | ---                | ---       |
| BROWNTON         |         | 817       | 358,630    | 338,425    | 20,205       | 18,713    | ---        | 38,918    | ---            | ---          | ---                   | 4,000          | 13,202    | ---               | ---                | ---       |
| BUFFALO          |         | 11,422    | 7,329,442  | 5,944,335  | 1,385,107    | 83,374    | 398,309    | 1,070,172 | ---            | ---          | ---                   | 500,000        | 1,653,009 | 1,256,394         | 396,384            | 578,937   |
| BUHL             |         | 1,003     | 375,137    | 327,031    | 48,106       | 15,813    | ---        | 63,919    | ---            | ---          | ---                   | 50,000         | 4,312     | ---               | ---                | ---       |
| CALEDONIA        |         | 2,962     | 1,692,760  | 1,126,686  | 566,074      | 78,038    | 2,020      | 642,092   | ---            | ---          | ---                   | 120,000        | 51,201    | ---               | 2,020              | ---       |
| CEYLON           |         | 396       | 201,104    | 162,016    | 39,088       | 8,512     | 220        | 47,380    | ---            | ---          | ---                   | ---            | 19,043    | ---               | ---                | ---       |
| CHASKA           |         | 18,961    | 15,130,627 | 14,419,179 | 711,448      | 277,422   | 76,471     | 912,399   | ---            | ---          | ---                   | 411,387        | 2,024,214 | ---               | 76,471             | 5,824     |
| DARWIN           | [4][6]  | 283       | 179,132    | 159,879    | 19,253       | 1,385     | ---        | 20,638    | ---            | ---          | ---                   | ---            | 71,167    | ---               | ---                | ---       |
| DELANO           |         | 3,978     | 3,014,140  | 2,660,305  | 353,835      | 480,688   | 181,639    | 652,884   | ---            | ---          | ---                   | ---            | 1,198,188 | ---               | 180,189            | 303,894   |
| DETROIT LAKES    |         | 7,557     | 8,244,029  | 7,303,927  | 940,102      | 438,897   | 91,009     | 1,287,990 | ---            | ---          | ---                   | 501,135        | 989,225   | ---               | ---                | ---       |
| DUNDEE           | [17]    | 100       | 57,237     | 45,022     | 12,215       | 855       | 192        | 12,878    | ---            | ---          | ---                   | 6,247          | ---       | ---               | ---                | ---       |
| DUNNELL          | [*]     | 192       | 90,880     | 86,835     | 4,045        | ---       | ---        | 4,045     | ---            | ---          | ---                   | ---            | ---       | ---               | ---                | ---       |
| EAST GRAND FORKS |         | 7,569     | 8,142,861  | 7,267,599  | 875,262      | 1,452,381 | 161,883    | 2,165,760 | ---            | 267,637      | 996,682               | 422,492        | 466,454   | ---               | 188,608            | 130,000   |
| EITZEN           | [0][17] | 233       | 156,168    | 123,937    | 32,231       | 51,858    | 41,422     | 42,667    | ---            | ---          | ---                   | ---            | 2,331     | ---               | ---                | ---       |
| ELBOW LAKE       |         | 1,271     | 867,375    | 843,961    | 23,414       | 3,844     | 3,096      | 24,162    | ---            | ---          | ---                   | 7,335          | 54,528    | ---               | 3,096              | 20,146    |
| ELK RIVER        |         | 18,082    | 11,769,133 | 10,202,526 | 1,566,607    | 312,464   | 37,860     | 1,841,211 | ---            | ---          | ---                   | 239,264        | 6,322,363 | ---               | 13,040             | 66,264    |
| ELY              |         | 3,656     | 2,093,492  | 1,876,376  | 217,116      | 13,613    | ---        | 230,729   | ---            | ---          | ---                   | ---            | ---       | ---               | ---                | ---       |
| FAIRFAX          |         | 1,311     | 800,122    | 528,240    | 271,882      | 49,781    | 82,474     | 239,189   | ---            | ---          | ---                   | ---            | 112,746   | ---               | 82,474             | 80,000    |
| FAIRMONT         |         | 10,816    | 11,626,315 | 11,548,380 | 77,935       | 352,777   | 5,454      | 425,258   | ---            | ---          | ---                   | 603,215        | 471,555   | ---               | ---                | ---       |
| FOSSTON          |         | 1,555     | 1,843,792  | 1,480,856  | 362,936      | ---       | ---        | 362,936   | ---            | ---          | ---                   | 80,000         | ---       | ---               | ---                | ---       |
| GILBERT          |         | 1,823     | 638,188    | 581,101    | 57,087       | 41,837    | 1,619      | 97,305    | ---            | ---          | ---                   | 19,888         | ---       | ---               | 842                | ---       |

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|               |        | OPERATING |            |            |           | NONOPERATING |            |           | Transfers      |              |                       |                |            | DEBT SERVICE      |                    |           |
|---------------|--------|-----------|------------|------------|-----------|--------------|------------|-----------|----------------|--------------|-----------------------|----------------|------------|-------------------|--------------------|-----------|
| Name of City  | Pop.   | Revenues  | Expense    | Income     | Revenue   | Expense      | NET INCOME | Taxes     | Federal Grants | State Grants | To/(From) Other Funds | Capital Outlay | Borrowing  | Interest Payments | Principal Payments |           |
| GLENCOE       | [29]   | 5,549     | 5,518,150  | 4,876,305  | 641,845   | 121,436      | 247,939    | 515,342   | ---            | ---          | ---                   | 93,986         | 423,739    | ---               | 247,939            | 480,000   |
| GRAND MARAIS  |        | 1,402     | 1,595,313  | 1,438,926  | 156,387   | 40,112       | 140        | 196,359   | ---            | ---          | ---                   | ---            | 841,350    | ---               | ---                | ---       |
| GRAND RAPIDS  |        | 7,829     | 9,040,129  | 7,887,524  | 1,152,605 | 322,103      | 100,793    | 1,373,915 | ---            | ---          | ---                   | ---            | 1,309,185  | ---               | 97,858             | 78,750    |
| GRANITE FALLS |        | 3,053     | 1,797,907  | 1,413,039  | 384,868   | 31,446       | 47,090     | 369,224   | ---            | ---          | ---                   | 210,635        | 1,849,039  | 3,067,588         | 16,592             | 45,000    |
| GROVE CITY    |        | 617       | 567,674    | 447,856    | 119,818   | 28,597       | 45,719     | 102,696   | ---            | 866,629      | ---                   | ---            | 987,142    | ---               | 45,719             | 15,000    |
| HALSTAD       | [22]   | 614       | 547,606    | 482,727    | 64,879    | 5,887        | ---        | 70,766    | ---            | ---          | ---                   | ---            | 10,667     | ---               | ---                | ---       |
| HARMONY       |        | 1,142     | 579,427    | 520,001    | 59,426    | 23,160       | ---        | 82,586    | ---            | ---          | ---                   | 35,000         | 61,372     | ---               | ---                | ---       |
| HASTINGS      |        | 19,202    | 601,505    | 597,032    | 4,473     | 2,072,955    | 479,589    | 1,597,839 | ---            | 1,604,62     | 314,909               | ---            | 959,214    | 7,049,019         | 479,589            | 3,135,000 |
| HAWLEY        |        | 1,899     | 1,122,807  | 946,991    | 175,816   | 20,376       | ---        | 196,192   | ---            | ---          | ---                   | 97,072         | 6,186      | ---               | ---                | ---       |
| HENDRUM       |        | 311       | 1,237,240  | 819,145    | 418,095   | ---          | ---        | 418,095   | ---            | ---          | ---                   | 235,860        | ---        | ---               | ---                | ---       |
| HENNING       |        | 778       | 486,319    | 474,115    | 12,204    | 15,121       | ---        | 27,325    | ---            | ---          | ---                   | ---            | 44,994     | ---               | ---                | ---       |
| HIBBING       | [29]   | 16,968    | 9,035,688  | 8,992,588  | 43,100    | 505,500      | 210,640    | 337,960   | ---            | ---          | ---                   | ---            | 843,243    | ---               | 157,595            | 715,000   |
| HUTCHINSON    |        | 13,403    | 15,838,296 | 14,406,673 | 1,431,623 | 186,354      | 506,054    | 1,111,923 | ---            | ---          | ---                   | 596,684        | 10,351,631 | ---               | 421,933            | 7,475,435 |
| JACKSON       |        | 3,490     | 2,485,061  | 2,040,998  | 444,063   | 114,826      | 24,349     | 534,540   | ---            | ---          | ---                   | 238,022        | 77,537     | ---               | 24,990             | 171,804   |
| JANESVILLE    |        | 2,110     | 1,012,062  | 942,113    | 69,949    | 37,213       | 26,623     | 80,539    | ---            | ---          | ---                   | 23,900         | 62,880     | ---               | 26,623             | 35,000    |
| KANDIYOHI     |        | 551       | 192,287    | 177,426    | 14,861    | ---          | ---        | 14,861    | ---            | ---          | ---                   | 10,000         | 4,329      | ---               | ---                | ---       |
| KASOTA        | [17]   | 684       | 289,541    | 260,624    | 28,917    | 2,761        | ---        | 31,678    | ---            | ---          | ---                   | 40,000         | 19,283     | ---               | ---                | ---       |
| KASSON        |        | 4,788     | 1,981,779  | 2,030,750  | (48,971)  | 104,535      | 4,567      | 50,997    | ---            | ---          | ---                   | 31,500         | 77,007     | ---               | 3,067              | ---       |
| KEEWATIN      | [0]    | 1,160     | 435,015    | 443,893    | (8,878)   | 3,728        | ---        | (5,150)   | ---            | ---          | ---                   | ---            | ---        | ---               | ---                | ---       |
| KENYON        |        | 1,687     | 1,258,698  | 996,209    | 262,489   | 69,874       | 144,277    | 188,086   | ---            | ---          | ---                   | 53,301         | 468,567    | 2,072,374         | 141,965            | 1,755,000 |
| LAKE CITY     |        | 5,153     | 7,096,937  | 6,307,409  | 789,528   | 138,304      | 119,397    | 808,435   | ---            | ---          | ---                   | 4,500          | 687,970    | ---               | 73,296             | 115,000   |
| LAKE CRYSTAL  |        | 2,479     | 1,396,369  | 1,303,508  | 92,861    | 74,502       | 104,093    | 63,270    | ---            | ---          | ---                   | ---            | ---        | ---               | 104,093            | 85,619    |
| LAKE PARK     |        | 799       | 386,626    | 361,444    | 25,182    | 5,916        | ---        | 31,098    | ---            | ---          | ---                   | 35,948         | 8,464      | ---               | ---                | ---       |
| LAKEFIELD     | [4]    | 1,720     | 1,267,885  | 1,093,465  | 174,420   | 36,165       | 22,086     | 188,499   | ---            | ---          | ---                   | 22,000         | 614,413    | ---               | 22,086             | 15,255    |
| LANESBORO     | [4][6] | 782       | 681,062    | 722,420    | (41,358)  | 33,645       | 63,855     | (71,568)  | ---            | ---          | ---                   | (13,000)       | 785,671    | ---               | 63,855             | 71,215    |
| LE SUEUR      |        | 4,126     | 5,602,726  | 5,383,200  | 219,526   | 78,648       | ---        | 298,174   | ---            | ---          | ---                   | 378,776        | 211,259    | ---               | ---                | ---       |
| LITCHFIELD    | [4]    | 6,643     | 5,929,722  | 5,797,251  | 132,471   | 323,825      | 143,307    | 312,989   | ---            | 38,291       | ---                   | 260,000        | 1,096,009  | 221,503           | 139,215            | 158,871   |
| LUVERNE       |        | 4,631     | 3,868,757  | 3,304,858  | 563,899   | 125,085      | 967        | 688,017   | ---            | ---          | ---                   | 135,000        | 623,662    | ---               | ---                | ---       |
| MABEL         | [0]    | 764       | 345,966    | 351,073    | (5,107)   | 10,365       | ---        | 5,258     | ---            | ---          | ---                   | 3,300          | 9,797      | ---               | ---                | ---       |
| MADELIA       | [22]   | 2,330     | 1,922,174  | 1,884,610  | 37,564    | 173,437      | 97,066     | 113,935   | ---            | ---          | ---                   | 55,541         | 281,641    | ---               | 97,066             | 95,000    |
| MADISON       |        | 1,759     | 1,015,084  | 826,095    | 188,989   | 197,560      | 952        | 385,597   | ---            | ---          | ---                   | ---            | 64,510     | ---               | 952                | ---       |
| MARSHALL      | [29]   | 12,778    | 21,346,583 | 20,069,289 | 1,277,294 | 2,013,788    | 615,183    | 2,675,899 | ---            | ---          | ---                   | 804,457        | 673,758    | ---               | 548,828            | 3,922,000 |
| MELROSE       |        | 3,141     | 4,332,063  | 4,458,282  | (126,219) | 236,843      | 30,204     | 80,420    | ---            | ---          | 1,948                 | 419,036        | 634,530    | ---               | ---                | ---       |
| MOORHEAD      |        | 32,572    | 16,934,343 | 12,756,068 | 4,178,275 | 412,127      | 317,677    | 4,272,725 | ---            | ---          | ---                   | 3,892,000      | 3,740,544  | 4,570,000         | 317,430            | 1,628,948 |
| MOOSE LAKE    |        | 2,327     | 1,905,816  | 1,847,962  | 57,854    | 36,946       | ---        | 94,800    | ---            | ---          | ---                   | 53,875         | 176,764    | ---               | ---                | ---       |
| MORA          |        | 3,304     | 3,603,273  | 3,700,329  | (97,056)  | 497,311      | 31,904     | 368,351   | ---            | ---          | ---                   | 110,059        | 321,982    | ---               | 31,904             | 160,000   |
| MOUNTAIN IRON |        | 2,946     | 975,163    | 1,049,986  | (74,823)  | 777          | 8,378      | (82,424)  | ---            | ---          | ---                   | (100,000)      | 121,754    | ---               | 775                | ---       |

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

|                   |        | OPERATING |            |            |            | NONOPERATING |            | DEBT SERVICE |                |              |                                 |                |            |                   |                    |         |
|-------------------|--------|-----------|------------|------------|------------|--------------|------------|--------------|----------------|--------------|---------------------------------|----------------|------------|-------------------|--------------------|---------|
| Name of City      | Pop.   | Revenues  | Expense    | Income     | Revenue    | Expense      | NET INCOME | Taxes        | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing  | Interest Payments | Principal Payments |         |
| MOUNTAIN LAKE     |        | 2,096     | 1,479,493  | 1,252,087  | 227,406    | 92,386       | 96,863     | 222,929      | ---            | ---          | ---                             | 150,804        | 130,365    | ---               | 96,863             | 105,000 |
| NASHWAUK          | [0]    | 947       | 484,341    | 428,449    | 55,892     | 10,948       | ---        | 66,840       | ---            | ---          | ---                             | ---            | ---        | ---               | ---                | ---     |
| NEW PRAGUE        |        | 5,016     | 4,535,967  | 4,293,776  | 242,191    | 143,067      | 104,179    | 281,079      | ---            | ---          | 9,650                           | ---            | 317,291    | ---               | 87,563             | 285,000 |
| NEW ULM           |        | 13,543    | 14,820,004 | 13,560,183 | 1,259,821  | 285,204      | 548,688    | 996,337      | ---            | ---          | 7,452                           | ---            | 1,161,844  | ---               | 548,688            | 695,000 |
| NEWFOLDEN         | [0]    | 359       | 223,579    | 208,717    | 14,862     | 1,988        | ---        | 16,850       | ---            | ---          | ---                             | 31,000         | ---        | ---               | ---                | ---     |
| NIELSVILLE        | [0]    | 90        | 50,983     | 42,861     | 8,122      | ---          | ---        | 8,122        | ---            | ---          | ---                             | (5,247)        | ---        | ---               | ---                | ---     |
| NORTH BRANCH      | [29]   | 8,978     | 2,298,679  | 2,114,652  | 184,027    | 93,379       | 151,818    | 125,588      | ---            | ---          | ---                             | ---            | 764,375    | 1,675,000         | 107,719            | 60,000  |
| NORTH ST. PAUL    |        | 11,959    | 6,261,378  | 6,223,647  | 37,731     | 43,011       | 56,502     | 24,240       | ---            | ---          | ---                             | 201,924        | 153,752    | ---               | 3,280              | ---     |
| OLIVIA            |        | 2,551     | 1,669,362  | 1,169,203  | 500,159    | 176,687      | 8,566      | 668,280      | ---            | ---          | ---                             | 494,707        | ---        | ---               | 1,652              | ---     |
| ORTONVILLE        |        | 2,081     | 1,464,882  | 1,430,600  | 34,282     | 51,268       | ---        | 85,550       | ---            | ---          | ---                             | 218,197        | 81,036     | ---               | ---                | ---     |
| OWATONNA          |        | 23,082    | 23,980,978 | 22,001,429 | 1,979,549  | 426,124      | 288,910    | 2,116,763    | ---            | ---          | ---                             | ---            | 1,729,053  | ---               | 288,910            | 270,980 |
| PETERSON          | [0]    | 264       | 103,733    | 91,994     | 11,739     | 2,794        | ---        | 14,533       | ---            | ---          | ---                             | ---            | ---        | ---               | ---                | ---     |
| PIERZ             | [0]    | 1,310     | 640,453    | 470,720    | 169,733    | ---          | ---        | 169,733      | ---            | ---          | ---                             | ---            | 70,072     | ---               | ---                | ---     |
| PRESTON           |        | 1,411     | 967,460    | 1,161,495  | (194,035)  | 338,021      | 16,286     | 127,700      | ---            | ---          | ---                             | ---            | 376,750    | ---               | 13,329             | 45,000  |
| PRINCETON         | [29]   | 4,149     | 3,970,174  | 3,734,144  | 236,030    | 135,849      | 214,817    | 157,062      | ---            | ---          | ---                             | ---            | 2,348,070  | 2,312,107         | 173,565            | 60,000  |
| PROCTOR           | [29]   | 2,841     | 1,429,888  | 1,267,117  | 162,771    | 58,056       | 40,008     | 180,819      | ---            | ---          | ---                             | ---            | ---        | ---               | 40,008             | 25,000  |
| RANDALL           | [17]   | 550       | 317,161    | 268,111    | 49,050     | 2,464        | 3,192      | 48,322       | ---            | ---          | ---                             | 26,000         | 13,376     | ---               | 3,192              | 25,000  |
| REDWOOD FALLS     |        | 5,399     | 3,504,586  | 3,293,324  | 211,262    | 346,444      | 81,509     | 476,197      | ---            | ---          | ---                             | 120,000        | 2,027,247  | ---               | 131,364            | ---     |
| ROCHESTER         |        | 91,264    | 90,633,880 | 78,725,261 | 11,908,619 | 762,139      | 1,856,429  | 10,814,329   | ---            | ---          | ---                             | 6,693,125      | 21,599,575 | 11,194,853        | 1,183,146          | 863,159 |
| ROSEAU            |        | 2,746     | 2,241,403  | 1,950,272  | 291,131    | 43,387       | 1,771      | 332,747      | ---            | ---          | ---                             | 631,000        | 11,368     | ---               | 1,771              | ---     |
| ROUND LAKE        |        | 415       | 615,965    | 480,572    | 135,393    | 7,868        | ---        | 143,261      | ---            | ---          | ---                             | ---            | ---        | ---               | ---                | ---     |
| RUSHFORD          |        | 1,742     | 995,892    | 830,055    | 165,837    | 48,528       | 59,466     | 154,899      | ---            | ---          | ---                             | 82,000         | 97,197     | ---               | 57,042             | 35,000  |
| RUSHMORE          |        | 371       | 165,643    | 150,986    | 14,657     | 15,711       | 30         | 30,338       | ---            | ---          | ---                             | ---            | ---        | ---               | ---                | ---     |
| SAUK CENTRE       | [4][6] | 4,012     | 4,007,632  | 3,426,831  | 580,801    | 101,616      | 260,133    | 422,284      | ---            | ---          | ---                             | ---            | 433,549    | ---               | 105,862            | 145,975 |
| SHAKOPEE          |        | 23,900    | 18,214,515 | 15,860,119 | 2,354,396  | 774,960      | 1,054,242  | 2,075,114    | ---            | ---          | ---                             | 618,866        | 3,402,997  | ---               | 1,054,242          | 167,000 |
| SHELLY            | [0]    | 267       | 156,874    | 132,560    | 24,314     | 5,840        | ---        | 30,154       | ---            | ---          | ---                             | ---            | 6,654      | ---               | ---                | ---     |
| SLEEPY EYE        |        | 3,504     | 2,632,183  | 2,332,304  | 299,879    | 65,478       | ---        | 365,357      | ---            | ---          | ---                             | ---            | 565,821    | ---               | ---                | ---     |
| SPRING GROVE      | [0]    | 1,307     | 853,659    | 727,395    | 126,264    | 35,124       | ---        | 161,388      | ---            | ---          | ---                             | 236            | 11,853     | ---               | ---                | ---     |
| SPRING VALLEY     |        | 2,571     | 1,458,229  | 1,407,166  | 51,063     | 131,170      | ---        | 182,233      | ---            | ---          | ---                             | 46,188         | 466,317    | ---               | ---                | ---     |
| SPRINGFIELD       |        | 2,211     | 1,710,648  | 1,531,010  | 179,638    | 1,720        | ---        | 181,358      | ---            | ---          | ---                             | ---            | 210,634    | ---               | ---                | ---     |
| ST. CHARLES       |        | 3,341     | 1,741,263  | 1,417,356  | 323,907    | 67,519       | 7,418      | 384,008      | ---            | ---          | ---                             | 74,540         | 399,258    | ---               | 7,418              | 20,000  |
| ST. CLOUD         |        | 61,248    | 2,125,707  | 692,165    | 1,433,542  | 66,896       | 986,111    | 514,327      | ---            | 3,316        | 562                             | ---            | 2,712      | ---               | 986,111            | 665,000 |
| ST. JAMES         |        | 4,671     | 3,375,521  | 2,806,002  | 569,519    | 89,078       | 230,443    | 428,154      | ---            | ---          | 1,097                           | 326,857        | 3,680,195  | ---               | 230,443            | 240,000 |
| ST. PETER         |        | 9,979     | 5,763,207  | 5,358,012  | 405,195    | 85,740       | 251,059    | 239,876      | ---            | ---          | 1,762                           | 667,338        | 1,148,144  | 5,185,000         | 227,910            | 118,800 |
| STAPLES           |        | 3,138     | 1,479,922  | 1,553,532  | (73,610)   | 30,346       | 1,327      | (44,591)     | ---            | ---          | ---                             | ---            | 133,346    | ---               | 1,327              | ---     |
| STEPHEN           | [0]    | 678       | 558,382    | 430,580    | 127,802    | 857          | 730        | 127,929      | ---            | ---          | ---                             | 43,000         | 1,757      | ---               | 730                | 20,000  |
| THIEF RIVER FALLS |        | 8,447     | 6,607,323  | 6,140,768  | 466,555    | 165,718      | 326,467    | 305,806      | ---            | ---          | ---                             | 358,850        | 335,387    | ---               | ---                | ---     |

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City | Pop.        | OPERATING          |                    |                   | NONOPERATING      |                   | NET<br>INCOME     | Taxes      | Federal<br>Grants | State<br>Grants  | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay  | Borrowing         | DEBT SERVICE         |                       |
|--------------|-------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|------------------|---------------------------------------|--------------------|-------------------|----------------------|-----------------------|
|              |             | Revenues           | Expense            | Income            | Revenue           | Expense           |                   |            |                   |                  |                                       |                    |                   | Interest<br>Payments | Principal<br>Payments |
| TRUMAN       | 1,231       | 1,233,259          | 1,012,283          | 220,976           | 18,937            | 71,507            | 168,406           | ---        | ---               | ---              | 24,318                                | 17,905             | ---               | 68,041               | 115,300               |
| TWO HARBORS  | 3,633       | 1,986,150          | 1,837,502          | 148,648           | 150,941           | 9,960             | 289,629           | ---        | 289,629           | ---              | 49,144                                | 95,349             | ---               | ---                  | ---                   |
| TYLER        | 1,209       | 610,431            | 464,436            | 145,995           | 6,890             | ---               | 152,885           | ---        | ---               | ---              | 90,000                                | 30,426             | ---               | ---                  | ---                   |
| VIRGINIA     | 9,108       | 7,194,761          | 6,614,278          | 580,483           | 195,262           | 149,948           | 625,797           | ---        | ---               | ---              | ---                                   | 1,696,059          | ---               | 149,948              | 245,000               |
| WADENA       | 4,293       | 3,251,199          | 2,700,967          | 550,232           | 153,717           | 237,036           | 466,913           | ---        | ---               | ---              | 248,755                               | 242,066            | ---               | 44,116               | 90,000                |
| WARREN       | 1,661       | 1,171,077          | 1,054,629          | 116,448           | 6,439             | 36,074            | 86,813            | ---        | 295,313           | ---              | (365,694)                             | 405,205            | ---               | 36,074               | 20,000                |
| WARROAD      | 1,751       | 2,196,133          | 1,839,560          | 356,573           | 10,000            | 20,942            | 345,631           | ---        | ---               | 10,000           | 240,000                               | ---                | ---               | ---                  | ---                   |
| WASECA       | 9,717       | 5,348,247          | 4,914,624          | 433,623           | 4,756             | 9,876             | 428,503           | ---        | ---               | ---              | 79,000                                | 308,666            | ---               | 2,900                | ---                   |
| WELLS        | 2,489       | 550,214            | 681,034            | (130,820)         | 352,232           | 24,932            | 196,480           | ---        | ---               | ---              | 99,996                                | 80,600             | ---               | 23,871               | 25,000                |
| WESTBROOK    | 744         | 481,610            | 422,624            | 58,986            | 55,137            | 17,067            | 97,056            | ---        | ---               | 757              | 27,000                                | 165,262            | ---               | 17,067               | ---                   |
| WHALAN       | [17][0] 58  | 38,114             | 26,275             | 11,839            | 115               | ---               | 11,954            | ---        | ---               | ---              | (2,145)                               | ---                | ---               | ---                  | ---                   |
| WILLMAR      | [29] 18,512 | 16,675,475         | 14,737,816         | 1,937,659         | 410,729           | 407,407           | 1,940,981         | ---        | ---               | ---              | 1,318,546                             | 682,231            | ---               | 264,788              | 680,960               |
| WINDOM       | 4,506       | 3,198,484          | 2,820,488          | 377,996           | 110,465           | 87,893            | 400,568           | ---        | ---               | ---              | 195,245                               | 182,363            | ---               | 87,893               | 165,000               |
| WINTHROP     | 1,373       | 886,416            | 868,147            | 18,269            | 8,269             | 3,677             | 22,861            | ---        | ---               | ---              | 233,719                               | 44,075             | ---               | 3,677                | 95,000                |
| WORTHINGTON  | 11,248      | 10,312,528         | 9,111,944          | 1,200,584         | 377,468           | 122,765           | 1,455,287         | ---        | ---               | ---              | 403,625                               | 4,967,068          | ---               | 115,786              | 120,000               |
|              |             | <u>572,108,667</u> | <u>516,503,333</u> | <u>55,605,334</u> | <u>20,865,627</u> | <u>14,134,253</u> | <u>62,336,708</u> | <u>---</u> | <u>3,365,436</u>  | <u>1,345,169</u> | <u>29,267,695</u>                     | <u>101,519,997</u> | <u>40,924,994</u> | <u>10,938,256</u>    | <u>28,935,136</u>     |



**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City             | Pop.  | OPERATING  |            |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|--------------------------|-------|------------|------------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                          |       | Revenue    | Expense    | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>APPLETON</b>          | 2,586 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CLINIC[26]               |       | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| HOSPITAL[11][14][26][29] |       | 8,061,557  | 8,022,282  | 39,275    | 191,649      | 5,949   | 224,975       | ---   | 136,134           | ---             | ---                                   | 428,013           | 2,519,400 | 113,984              | 107,164               |
| NURSING HOME[11]         |       | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>BALATON</b>           | 621   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME             |       | 1,918,497  | 1,842,698  | 75,799    | 24,066       | 8,147   | 91,718        | ---   | ---               | ---             | ---                                   | 156,720           | ---       | 8,147                | 59,854                |
| <b>BELVIEW</b>           | 396   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]         |       | 2,710,571  | 2,259,107  | 451,464   | 6,787        | 179,300 | 278,951       | ---   | ---               | 6,787           | ---                                   | 74,048            | ---       | 179,300              | 80,000                |
| <b>CLARA CITY</b>        | 1,380 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]         |       | 3,631,488  | 3,400,425  | 231,063   | 32,780       | 27,771  | 236,072       | ---   | ---               | ---             | 25,000                                | 74,629            | ---       | 18,718               | 55,000                |
| <b>CLARKFIELD</b>        | 919   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME             |       | 3,321,214  | 2,906,486  | 414,728   | 81,381       | 371     | 495,738       | ---   | ---               | ---             | ---                                   | 38,364            | ---       | 74,003               | 85,000                |
| <b>DASSEL</b>            | 1,261 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME             |       | 3,317,624  | 3,042,074  | 275,550   | 71,779       | 130,505 | 216,824       | ---   | ---               | ---             | ---                                   | 285,846           | ---       | 122,807              | 155,642               |
| <b>ELLSWORTH</b>         | 527   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14][*]      |       | 1,850,924  | 1,776,201  | 74,723    | 36,920       | 2,835   | 108,808       | ---   | ---               | ---             | (5,102)                               | 13,822            | ---       | 2,000                | 32,000                |
| <b>FERTILE</b>           | 898   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]         |       | 3,365,340  | 3,438,631  | (73,291)  | ---          | ---     | (73,291)      | ---   | ---               | ---             | ---                                   | 82,858            | ---       | ---                  | ---                   |
| <b>GAYLORD</b>           | 2,287 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME             |       | 2,884,995  | 3,062,497  | (177,502) | 99,859       | 1,952   | (79,595)      | ---   | ---               | ---             | ---                                   | 33,972            | ---       | ---                  | ---                   |
| <b>GRANITE FALLS</b>     | 3,053 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11]             |       | 11,678,223 | 11,067,807 | 610,416   | 82,906       | ---     | 693,322       | ---   | ---               | ---             | ---                                   | 253,692           | ---       | 107,397              | 45,000                |
| NURSING HOME[11]         |       | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HAYFIELD</b>          | 1,364 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]         |       | 3,851,299  | 3,333,983  | 517,316   | 128,734      | 292,334 | 353,716       | ---   | ---               | 10,013          | ---                                   | 55,895            | ---       | 291,946              | 90,000                |

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City          | Pop.   | OPERATING  |            |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-----------------------|--------|------------|------------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                       |        | Revenue    | Expense    | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>HERON LAKE</b>     | 767    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME          |        | 1,885,811  | 1,874,836  | 10,975    | 14,011       | ---     | 24,986        | ---   | ---               | ---             | ---                                   | 44,623            | ---       | ---                  | ---                   |
| <b>HUTCHINSON</b>     | 13,403 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11]          |        | 43,470,153 | 39,808,413 | 3,661,740 | 360,962      | 900,856 | 3,121,846     | ---   | ---               | ---             | ---                                   | 2,261,048         | 6,916,021 | 900,856              | 844,959               |
| NURSING HOME[11]      |        | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>JANESVILLE</b>     | 2,110  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME          |        | 2,090,062  | 2,082,827  | 7,235     | 7,866        | ---     | 15,101        | ---   | ---               | ---             | ---                                   | 14,532            | ---       | ---                  | 10,000                |
| <b>LAKEFIELD</b>      | 1,720  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME          |        | 2,272,473  | 2,271,084  | 1,389     | 26,104       | 3,532   | 23,961        | ---   | ---               | ---             | ---                                   | 19,391            | ---       | 3,532                | 21,909                |
| <b>LAMBERTON</b>      | 834    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]      |        | 3,279,459  | 3,114,022  | 165,437   | 22,603       | 153,820 | 34,220        | ---   | ---               | ---             | ---                                   | 64,376            | ---       | 153,820              | 70,000                |
| <b>LITTLEFORK</b>     | 654    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME          |        | 4,134,148  | 4,137,825  | (3,677)   | 332,996      | 5,665   | 323,654       | ---   | ---               | 320,075         | ---                                   | 681,876           | 1,200,000 | 5,665                | 41,668                |
| <b>MARSHALL</b>       | 12,778 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11][29]      |        | 24,924,889 | 23,229,013 | 1,695,876 | 1,615,954    | 846,929 | 2,464,901     | ---   | ---               | ---             | ---                                   | 2,517,852         | ---       | 846,929              | 1,190,763             |
| NURSING HOME[11]      |        | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MENAHGA</b>        | 1,217  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]      |        | 4,361,121  | 4,086,640  | 274,481   | 28,730       | 139,786 | 163,425       | ---   | ---               | ---             | ---                                   | 112,271           | ---       | 139,786              | 53,000                |
| <b>NEW RICHLAND</b>   | 1,174  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[13]      |        | 2,500,858  | 2,536,014  | (35,156)  | 44,444       | ---     | 9,288         | ---   | ---               | ---             | ---                                   | 233,675           | ---       | ---                  | ---                   |
| <b>NEW YORK MILLS</b> | 1,175  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CLINIC                |        | 13,766     | 10,702     | 3,064     | 12,429       | ---     | 15,493        | ---   | ---               | ---             | 44,000                                | ---               | ---       | ---                  | ---                   |
| <b>NORTHFIELD</b>     | 17,846 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11]          |        | 29,589,273 | 29,326,515 | 262,758   | 718,707      | 65,650  | 915,815       | ---   | ---               | ---             | ---                                   | 17,053,699        | ---       | 123,238              | 340,000               |
| NURSING HOME[11]      |        | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City           | Pop.  | OPERATING  |            |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------------|-------|------------|------------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                        |       | Revenue    | Expense    | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>ORTONVILLE</b>      | 2,081 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11][14]       |       | 8,746,908  | 8,379,240  | 367,668   | 164,940      | ---     | 532,608       | ---   | ---               | ---             | ---                                   | 2,512,295         | ---       | ---                  | ---                   |
| NURSING HOME[11]       |       | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>REDWOOD FALLS</b>   | 5,399 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL               |       | 10,367,697 | 9,894,025  | 473,672   | 155,739      | 313,384 | 316,027       | ---   | ---               | ---             | ---                                   | 146,485           | ---       | 312,930              | 150,000               |
| <b>RENVILLE</b>        | 1,303 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME           |       | 3,441,735  | 3,081,396  | 360,339   | 20,097       | 190,086 | 190,350       | ---   | ---               | ---             | ---                                   | 120,932           | ---       | 142,620              | 83,594                |
| <b>SAUK CENTRE</b>     | 4,012 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11][29]       |       | 9,786,997  | 9,065,361  | 721,636   | 95,741       | 139,404 | 677,973       | ---   | ---               | ---             | ---                                   | 839,012           | 970,000   | 139,404              | 1,176,595             |
| NURSING HOME[11]       |       | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>SLEEPY EYE</b>      | 3,504 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL               |       | 5,311,555  | 5,207,708  | 103,847   | 112,779      | 5,465   | 211,161       | ---   | ---               | ---             | ---                                   | 495,944           | ---       | ---                  | ---                   |
| <b>SPRINGFIELD</b>     | 2,211 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| MEDICAL CLINIC & SERVI |       | 3,090      | 54,619     | (51,529)  | 1,104        | 4,687   | (55,112)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>ST. PETER</b>       | 9,979 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL[11][29]       |       | 13,625,625 | 12,302,182 | 1,323,443 | 176,451      | 32,704  | 1,467,190     | ---   | ---               | ---             | ---                                   | 1,963,369         | 1,101,485 | 19,904               | 234,617               |
| NURSING HOME[11]       |       | ---        | ---        | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>TRACY</b>           | 2,247 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CLINIC BUILDING        |       | 114,041    | 136,569    | (22,528)  | 26,008       | ---     | 3,480         | ---   | ---               | ---             | ---                                   | 67,499            | ---       | ---                  | ---                   |
| <b>TRIMONT</b>         | 738   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME           |       | 1,795,322  | 1,786,604  | 8,718     | 7,982        | 559     | 16,141        | ---   | ---               | ---             | ---                                   | ---               | ---       | 559                  | ---                   |
| <b>ULEN</b>            | 536   |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NURSING HOME[14]       |       | 2,953,771  | 2,522,084  | 431,687   | 44,405       | 31,571  | 444,521       | ---   | ---               | ---             | ---                                   | 95,511            | 50,000    | 31,071               | ---                   |
| <b>VIRGINIA</b>        | 9,108 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOSPITAL               |       | 36,931,558 | 36,588,458 | 343,100   | 677,799      | ---     | 1,020,899     | ---   | ---               | ---             | ---                                   | 1,746,176         | 1,168,002 | 601,316              | 1,547,894             |
| NURSING HOME           |       | 6,429,033  | 6,933,077  | (504,044) | 46,119       | ---     | (457,925)     | ---   | ---               | ---             | ---                                   | ---               | ---       | 44,525               | ---                   |

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City       | Pop.   | OPERATING          |                    |                   | NONOPERATING     |                  | NET<br>INCOME     | Taxes      | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing         | DEBT SERVICE         |                       |
|--------------------|--------|--------------------|--------------------|-------------------|------------------|------------------|-------------------|------------|-------------------|-----------------|---------------------------------------|-------------------|-------------------|----------------------|-----------------------|
|                    |        | Revenue            | Expense            | Income            | Revenue          | Expense          |                   |            |                   |                 |                                       |                   |                   | Interest<br>Payments | Principal<br>Payments |
| <b>WHEATON</b>     | 1,561  |                    |                    |                   |                  |                  |                   |            |                   |                 |                                       |                   |                   |                      |                       |
| HOSPITAL           |        | 4,782,050          | 4,112,434          | 669,616           | 428,354          | 13,486           | 1,084,484         | ---        | 420,000           | ---             | ---                                   | 1,664,782         | 4,300,000         | 13,486               | 53,045                |
| <b>WILLMAR</b>     | 18,512 |                    |                    |                   |                  |                  |                   |            |                   |                 |                                       |                   |                   |                      |                       |
| HOSPITAL[29]       |        | 67,897,661         | 66,033,594         | 1,864,067         | 1,125,945        | 28,774           | 2,961,238         | ---        | ---               | ---             | ---                                   | 6,462,537         | 51,762,012        | 174,841              | 2,109,900             |
| <b>WINDOM</b>      | 4,506  |                    |                    |                   |                  |                  |                   |            |                   |                 |                                       |                   |                   |                      |                       |
| HOSPITAL[12][19]   |        | 9,010,296          | 8,185,545          | 824,751           | 86,115           | 1,936            | 908,930           | ---        | ---               | ---             | ---                                   | 657,811           | ---               | 25,604               | 75,158                |
| <b>WORTHINGTON</b> | 11,248 |                    |                    |                   |                  |                  |                   |            |                   |                 |                                       |                   |                   |                      |                       |
| HOSPITAL[11]       |        | 18,591,420         | 17,831,607         | 759,813           | 986,099          | 234,579          | 1,511,333         | ---        | ---               | ---             | ---                                   | 1,497,867         | ---               | 226,279              | 220,000               |
| NURSING HOME[11]   |        | ---                | ---                | ---               | ---              | ---              | ---               | ---        | ---               | ---             | ---                                   | ---               | ---               | ---                  | ---                   |
|                    |        | <u>364,902,504</u> | <u>348,744,585</u> | <u>16,157,919</u> | <u>8,097,344</u> | <u>3,762,037</u> | <u>20,493,226</u> | <u>---</u> | <u>556,134</u>    | <u>336,875</u>  | <u>63,898</u>                         | <u>42,771,422</u> | <u>69,986,920</u> | <u>4,824,667</u>     | <u>8,932,762</u>      |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City                  | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                               |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>ALBERT LEA</b>             | 18,079 |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| PORT AUTHORITY                |        | 520,299   | 391,995   | 128,304   | 11,404       | 81,908  | 57,800        | ---    | ---               | ---             | ---                                   | 5,425             | ---       | ---                  | 108,602               |
| <b>ATWATER</b>                | 1,074  |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA [*][28]                   |        | 65,648    | 43,504    | 22,144    | 1,421        | 27,953  | (4,388)       | ---    | ---               | ---             | (16,549)                              | ---               | 130,000   | 27,953               | 12,521                |
| <b>AURORA</b>                 | 1,819  |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| IRONGATE APART/TOWNHOMES [28] |        | 478,201   | 329,151   | 149,050   | 29,755       | 178,131 | 674           | ---    | ---               | ---             | ---                                   | 11,686            | ---       | 174,846              | 90,000                |
| <b>AUSTIN</b>                 | 23,670 |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| HRA [14][29]                  |        | 3,561,486 | 2,882,443 | 679,043   | 135,030      | 862,209 | (48,136)      | ---    | 1,275,614         | ---             | (19,000)                              | 707,566           | ---       | 860,514              | 429,074               |
| PORT AUTHORITY [29]           |        | 428,394   | 254,264   | 174,130   | 173,696      | 343,250 | 4,576         | 15,238 | ---               | ---             | ---                                   | 13,236            | ---       | 332,554              | 285,000               |
| SMALL BUSINESS LOAN [*]       |        | 92,107    | 300,000   | (207,893) | 5,217        | 12,000  | (214,676)     | ---    | ---               | ---             | ---                                   | ---               | ---       | 12,000               | ---                   |
| <b>BACKUS</b>                 | 314    |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| TOWNHOUSES                    |        | 9,000     | 12,702    | (3,702)   | 20           | 14,438  | (18,120)      | ---    | ---               | ---             | ---                                   | ---               | ---       | 14,438               | 2,923                 |
| <b>BEAVER BAY</b>             | 184    |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA                           |        | 47,362    | 28,541    | 18,821    | 29           | ---     | 18,850        | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | 50,000                |
| <b>BELGRADE</b>               | 730    |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA HOUSING                   |        | 104,370   | 67,966    | 36,404    | 2,500        | 120,771 | (81,867)      | ---    | ---               | ---             | ---                                   | ---               | 855,000   | 32,286               | 805,000               |
| <b>BELVIEW</b>                | 396    |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| VILLAGE PARK TOWN HOMES       |        | 3,566     | 2,886     | 680       | ---          | 3,953   | (3,273)       | ---    | ---               | ---             | ---                                   | 272,156           | 274,120   | 3,953                | 40,000                |
| <b>BEMIDJI</b>                | 12,408 |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| SENIOR HOUSING PROJECT        |        | 478,269   | 301,732   | 176,537   | 4,672        | 170,719 | 10,490        | ---    | ---               | ---             | ---                                   | 19,322            | ---       | 170,719              | 110,000               |
| <b>BLAINE</b>                 | 48,000 |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| SENIOR HOUSING                |        | 1,181,208 | 858,720   | 322,488   | 43,878       | ---     | 366,366       | ---    | ---               | ---             | 328,583                               | ---               | ---       | ---                  | ---                   |
| <b>BLOOMING PRAIRIE</b>       | 1,946  |           |           |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA                           |        | 118,784   | 48,161    | 70,623    | 9,707        | 47,833  | 32,497        | ---    | ---               | ---             | (10,500)                              | ---               | ---       | 47,833               | 83,274                |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City               | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                            |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>BLOOMINGTON</b>         | 85,400 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]                   |        | 335,461   | 421,299   | (85,838)  | 4,364        | ---     | (81,474)      | ---   | 62,928            | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>BLUFFTON</b>            | 212    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| ECONOMIC DEVELOPMENT AUTHO |        | 2,801     | 11,963    | (9,162)   | ---          | 173     | (9,335)       | ---   | ---               | ---             | ---                                   | 446,245           | ---       | 173                  | 6,348                 |
| <b>BRAINERD</b>            | 13,646 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]                   |        | 1,839,712 | 2,213,448 | (373,736) | 317,074      | 4,977   | (61,639)      | ---   | ---               | ---             | ---                                   | 279,094           | ---       | 4,977                | 3,235                 |
| <b>BRANDON</b>             | 443    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA [0]                    |        | 29,203    | 8,451     | 20,752    | 241,469      | 26,021  | 236,200       | ---   | ---               | ---             | (13,862)                              | ---               | ---       | 25,068               | 236,448               |
| <b>BREWSTER</b>            | 490    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HRA APARTMENTS             |        | 11,190    | 8,571     | 2,619     | 1,427        | 5,837   | (1,791)       | ---   | ---               | ---             | (1,342)                               | ---               | ---       | 5,837                | 1,483                 |
| <b>CHANDLER</b>            | 264    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| APARTMENT                  |        | 25,116    | 24,803    | 313       | 452          | 7,889   | (7,124)       | ---   | ---               | ---             | ---                                   | ---               | ---       | 7,889                | 4,122                 |
| <b>CLARA CITY</b>          | 1,380  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CONGREGATE HOUSING         |        | 306,684   | 220,012   | 86,672    | 1,707        | 75,678  | 12,701        | ---   | ---               | ---             | ---                                   | ---               | ---       | 75,678               | 49,814                |
| <b>CLARKFIELD</b>          | 919    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA APARTMENTS             |        | 82,532    | 49,421    | 33,111    | 483          | 55,325  | (21,731)      | ---   | ---               | ---             | ---                                   | ---               | ---       | 55,325               | 19,748                |
| HRA [14][28]               |        | 58,465    | 123,649   | (65,184)  | 8,912        | ---     | (56,272)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CLIMAX</b>              | 242    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| APARTMENT [21]             |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DANUBE</b>              | 519    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA                        |        | 18,470    | 11,091    | 7,379     | 22           | 13,168  | (5,767)       | ---   | ---               | ---             | ---                                   | ---               | ---       | 13,168               | 3,876                 |
| <b>DAWSON</b>              | 1,512  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| ARMORY HOUSING             |        | 59,841    | 41,750    | 18,091    | 1,062        | 26,644  | (7,491)       | ---   | ---               | ---             | ---                                   | ---               | ---       | 26,644               | 9,459                 |
| PRAIRIE EAST APTS.         |        | 52,275    | 44,986    | 7,289     | 1,039        | 24,861  | (16,533)      | ---   | ---               | ---             | ---                                   | ---               | ---       | 24,861               | 7,197                 |
| PRAIRIE WEST APT.          |        | 52,785    | 34,245    | 18,540    | 1,815        | 15,064  | 5,291         | ---   | ---               | ---             | ---                                   | ---               | ---       | 15,064               | 12,155                |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City            | Pop.   | OPERATING |           |             | NONOPERATING |           | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|-----------|-------------|--------------|-----------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense   | Income      | Revenue      | Expense   |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>EAST GRAND FORKS</b> | 7,569  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| CITY MALL               |        | 277,859   | 389,087   | (111,228)   | 280          | 20,280    | (131,228)     | ---   | ---               | ---             | ---                                   | ---               | ---       | 20,280               | 22,596                |
| EDA [29]                |        | 182,488   | 405,386   | (222,898)   | 174,370      | 59,742    | (108,270)     | ---   | ---               | 136,940         | (48,000)                              | 3,548             | ---       | 59,742               | 254,227               |
| HRA [29]                |        | 347,996   | 1,568,927 | (1,220,931) | 1,527,292    | 1,118,043 | (811,682)     | ---   | 1,522,669         | ---             | ---                                   | 157,712           | ---       | ---                  | ---                   |
| <b>EDEN VALLEY</b>      | 864    |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| SENIOR HOUSING          |        | 108,808   | 52,488    | 56,320      | 1,511        | 47,635    | 10,196        | ---   | ---               | ---             | ---                                   | ---               | ---       | 47,635               | 25,000                |
| <b>EDGERTON</b>         | 1,028  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA                     |        | 41,038    | 36,039    | 4,999       | 18           | 94,299    | (89,282)      | ---   | ---               | ---             | (24,000)                              | ---               | ---       | 18,710               | 304,664               |
| <b>ELBOW LAKE</b>       | 1,271  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| MAPLEWOOD MANOR APTS.   |        | 135,153   | 101,931   | 33,222      | 1,664        | ---       | 34,886        | ---   | ---               | ---             | ---                                   | 9,582             | ---       | 12,379               | 60,000                |
| <b>EVELETH</b>          | 3,800  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| SENIOR HOUSING          |        | 239,374   | 166,397   | 72,977      | 12,262       | 114,022   | (28,783)      | ---   | ---               | ---             | ---                                   | 5,170             | ---       | 106,540              | 30,000                |
| <b>EYOTA</b>            | 1,695  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| SENIOR HOUSING [20]     |        | ---       | ---       | ---         | 1,682        | 625       | 1,057         | ---   | ---               | ---             | ---                                   | 2,094,874         | 2,955,113 | 625                  | ---                   |
| <b>FAIRFAX</b>          | 1,311  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA                     |        | 176,347   | 80,598    | 95,749      | 40,331       | 98,633    | 37,447        | ---   | ---               | ---             | ---                                   | 16,310            | ---       | 98,633               | 50,000                |
| HRA                     |        | 134,082   | 123,178   | 10,904      | 2,587        | 10,115    | 3,376         | ---   | ---               | ---             | ---                                   | 11,400            | ---       | 10,115               | 4,541                 |
| <b>FERGUS FALLS</b>     | 13,703 |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| WESTERN MN INDUSTRIES   |        | 105,262   | 79,892    | 25,370      | 26,029       | 81,940    | (30,541)      | ---   | ---               | ---             | 2,500                                 | ---               | ---       | 47,974               | 74,414                |
| <b>FOREST LAKE</b>      | 15,093 |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]                |        | 235,492   | 209,580   | 25,912      | 2,762        | ---       | 28,674        | ---   | 102,832           | ---             | ---                                   | 90,725            | ---       | ---                  | ---                   |
| <b>FRAZEE</b>           | 1,373  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA                     |        | 38,410    | 11,663    | 26,747      | 856          | 19,463    | 8,140         | 6,168 | ---               | ---             | ---                                   | ---               | ---       | 19,163               | 4,537                 |
| <b>FULDA</b>            | 1,310  |           |           |             |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA [*][28]             |        | ---       | 40        | (40)        | 1,799        | ---       | 1,759         | ---   | ---               | ---             | (3,300)                               | ---               | ---       | ---                  | ---                   |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City              | Pop.   | OPERATING |         |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------|--------|-----------|---------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                           |        | Revenue   | Expense | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>GRANITE FALLS</b>      | 3,053  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY HOUSING         |        | 186,207   | 87,404  | 98,803    | 2,597        | 95,927  | 5,473         | ---   | ---               | ---             | ---                                   | ---               | ---       | 95,927               | 33,447                |
| <b>GROVE CITY</b>         | 617    |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA SR HOUSING            |        | 111,132   | 90,271  | 20,861    | 5,913        | 55,521  | (28,747)      | ---   | ---               | ---             | ---                                   | ---               | ---       | 55,521               | 45,000                |
| <b>HALSTAD</b>            | 614    |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| JOHN WIMMER HOMES         |        | 18,806    | 27,748  | (8,942)   | ---          | ---     | (8,942)       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HARMONY</b>            | 1,142  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA                       |        | 59,256    | 79,436  | (20,180)  | ---          | 34,081  | (54,261)      | ---   | ---               | ---             | (85,000)                              | 2,000             | ---       | 13,881               | 19,700                |
| SENIOR HOUSING            |        | 284,102   | 339,822 | (55,720)  | 6,389        | 92,418  | (141,749)     | ---   | ---               | ---             | (184,024)                             | 3,039,588         | ---       | 92,418               | ---                   |
| <b>HENNING</b>            | 778    |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA                       |        | 48,249    | 23,650  | 24,599    | 239          | 22,550  | 2,288         | ---   | ---               | ---             | ---                                   | ---               | ---       | 22,550               | 10,173                |
| <b>HIBBING</b>            | 16,968 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HEDA STUDENT HOUSING [29] |        | 276,043   | 215,476 | 60,567    | 6,229        | 135,779 | (68,983)      | ---   | ---               | ---             | (33,365)                              | 11,679            | ---       | 133,897              | 50,000                |
| <b>HILLS</b>              | 585    |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| APARTMENTS                |        | 22,220    | 15,993  | 6,227     | 483          | 10,662  | (3,952)       | ---   | ---               | ---             | ---                                   | ---               | ---       | 10,662               | 2,517                 |
| <b>HOPKINS</b>            | 17,559 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HOUSING AUTHORITY [*]     |        | 230,285   | 297,525 | (67,240)  | 145,995      | ---     | 78,755        | ---   | 146,247           | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HUTCHINSON</b>         | 13,403 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]                  |        | 249,339   | 516,952 | (267,613) | 515,715      | ---     | 248,102       | ---   | 466,595           | ---             | (13,647)                              | 348,165           | ---       | ---                  | ---                   |
| <b>IVANHOE</b>            | 665    |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EDA APARTMENT             |        | 93,540    | 59,039  | 34,501    | 36           | 43,662  | (9,125)       | ---   | ---               | ---             | 17,861                                | ---               | ---       | 43,662               | 13,551                |
| <b>JACKSON</b>            | 3,490  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| WEDGEWOOD APARTMENTS      |        | 136,055   | 62,930  | 73,125    | 23,876       | 86,317  | 10,684        | ---   | ---               | ---             | ---                                   | 16,668            | ---       | 79,726               | 19,796                |
| <b>JANESVILLE</b>         | 2,110  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]                  |        | 103,320   | 165,262 | (61,942)  | 24,045       | ---     | (37,897)      | ---   | 7,766             | ---             | 11,401                                | ---               | ---       | ---                  | ---                   |



**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City                 | Pop.   | OPERATING |           |             | NONOPERATING |         | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------------------|--------|-----------|-----------|-------------|--------------|---------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                              |        | Revenue   | Expense   | Income      | Revenue      | Expense |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>JASPER</b>                | 598    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA HOUSING                  |        | 28,925    | 14,991    | 13,934      | 148          | 15,104  | (1,022)       | ---     | ---               | ---             | ---                                   | 1,200             | ---       | 15,104               | 2,998                 |
| SUNRISE VILLAGE              |        | 369,756   | 325,422   | 44,334      | 3,417        | 12,822  | 34,929        | ---     | ---               | ---             | ---                                   | 8,424             | ---       | 12,822               | 30,978                |
| <b>KIESTER</b>               | 538    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA [0]                      |        | ---       | ---       | ---         | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>LAKE PARK</b>             | 799    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA APARTMENTS               |        | 47,278    | 26,933    | 20,345      | 597          | 17,608  | 3,334         | ---     | ---               | ---             | ---                                   | ---               | ---       | 17,608               | ---                   |
| <b>LAMBERTON</b>             | 834    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA HOUSING                  |        | 24,644    | 15,315    | 9,329       | 570          | 10,210  | (311)         | ---     | ---               | ---             | (2,000)                               | ---               | ---       | 10,210               | 7,534                 |
| <b>LANESBORO</b>             | 782    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA                          |        | 39,314    | 16,212    | 23,102      | 619          | 19,314  | 4,407         | ---     | ---               | ---             | (28,226)                              | ---               | 330,000   | 19,314               | 340,000               |
| <b>LEROY</b>                 | 921    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| SENIOR HOUSING               |        | 454,403   | 555,556   | (101,153)   | 796          | 176,865 | (277,222)     | ---     | ---               | ---             | ---                                   | 68,633            | ---       | 176,865              | 75,000                |
| <b>LOWRY</b>                 | 271    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA                          |        | 118,065   | 73,659    | 44,406      | 1,016        | 22,240  | 23,182        | ---     | ---               | ---             | 4,000                                 | ---               | ---       | 22,240               | 13,234                |
| <b>LUVERNE</b>               | 4,631  |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA [29]                     |        | 359,548   | 373,422   | (13,874)    | 84,590       | 154,605 | (83,889)      | ---     | ---               | ---             | (999,000)                             | 672,334           | ---       | 152,385              | 306,548               |
| <b>LYND</b>                  | 342    |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| HOUSING                      |        | 24,232    | 20,415    | 3,817       | 280          | 12,760  | (8,663)       | ---     | ---               | ---             | ---                                   | ---               | ---       | 12,760               | 3,119                 |
| <b>MADISON</b>               | 1,759  |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA [25]                     |        | ---       | ---       | ---         | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MANKATO</b>               | 33,362 |           |           |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| EASTWOOD INDUSTRIAL PARK [*] |        | ---       | 1,944     | (1,944)     | 8,157        | 1,433   | 4,780         | ---     | ---               | ---             | (66,640)                              | ---               | ---       | 1,433                | 250,000               |
| ECONOMIC DEVELOPMENT         |        | 631,712   | 697,633   | (65,921)    | 758,577      | ---     | 692,656       | 232,38  | ---               | 3,064           | 1,244,672)                            | 162,500           | ---       | ---                  | ---                   |
| MANKATO EDA                  |        | 489,873   | 2,250,894 | (1,761,021) | 1,790,318    | ---     | 29,297        | ---     | 1,695,947         | ---             | ---                                   | 13,087            | ---       | ---                  | ---                   |
| RIVERFRONT 2000              |        | 1,804,767 | 2,467,045 | (662,278)   | 3,595,977    | 994,522 | 1,939,177     | 3,350,8 | ---               | ---             | 600,000                               | 19,466            | ---       | 619,831              | 675,000               |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City         | Pop.    | OPERATING  |            |           | NONOPERATING |           | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------|---------|------------|------------|-----------|--------------|-----------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                      |         | Revenue    | Expense    | Income    | Revenue      | Expense   |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>MAPLEVIEW</b>     | 182     |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA [0]              |         | 72,497     | 20,317     | 52,180    | 2,759        | 15,858    | 39,081        | 1,284  | ---               | ---             | ---                                   | ---               | ---       | 13,710               | 30,000                |
| <b>MARSHALL</b>      | 12,778  |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| PARKWAY TOWNHOMES    |         | 117,392    | 104,661    | 12,731    | ---          | 45,009    | (32,278)      | ---    | ---               | ---             | ---                                   | 52,542            | 354,709   | 45,009               | ---                   |
| PUBLIC HOUSING [29]  |         | 859,057    | 561,181    | 297,876   | 4,972        | ---       | 302,848       | ---    | ---               | ---             | ---                                   | 413,261           | ---       | ---                  | ---                   |
| <b>MELROSE</b>       | 3,141   |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]             |         | 150,254    | 133,455    | 16,799    | 1,229        | ---       | 18,028        | ---    | 45,777            | ---             | ---                                   | 92,560            | ---       | ---                  | ---                   |
| <b>MINNEAPOLIS</b>   | 382,700 |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| MCDA [29]            |         | 18,637,000 | 12,113,000 | 6,524,000 | 4,822,000    | 6,621,000 | 4,725,000     | ---    | ---               | ---             | 1,993,000)                            | ---               | 681,500   | 6,621,000            | 27,961,900            |
| <b>MONTEVIDEO</b>    | 5,480   |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA                  |         | 722,506    | 493,067    | 229,439   | 22,536       | 209,030   | 42,945        | 10,000 | ---               | ---             | ---                                   | 221,368           | ---       | 209,030              | 95,633                |
| <b>MONTGOMERY</b>    | 2,866   |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]             |         | 108,470    | 237,508    | (129,038) | 113,419      | 678       | (16,297)      | ---    | ---               | ---             | ---                                   | 87,588            | ---       | ---                  | ---                   |
| <b>MOORHEAD</b>      | 32,572  |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| PUBLIC HOUSING [29]  |         | 1,270,818  | 1,248,113  | 22,705    | 24,442       | ---       | 47,147        | ---    | ---               | ---             | ---                                   | 5,853             | ---       | ---                  | ---                   |
| <b>MOUND</b>         | 9,460   |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| HRA Public Housing   |         | 137,178    | 273,254    | (136,076) | 223,041      | ---       | 86,965        | ---    | 85,451            | ---             | ---                                   | 156,491           | ---       | ---                  | ---                   |
| <b>MOUNTAIN LAKE</b> | 2,096   |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| 8-PLEX [*]           |         | 37,791     | 21,836     | 15,955    | 502          | 28,409    | (11,952)      | ---    | ---               | ---             | ---                                   | 19,862            | 199,509   | 28,409               | 4,503                 |
| HERITAGE ESTATES     |         | 26,040     | 16,807     | 9,233     | 335          | 13,092    | (3,524)       | ---    | ---               | ---             | ---                                   | 14,142            | ---       | 13,092               | 3,826                 |
| <b>NEW PRAGUE</b>    | 5,016   |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA                  |         | 59,409     | 70,708     | (11,299)  | 196,811      | 11,729    | 173,783       | ---    | ---               | ---             | 10,000                                | 57,586            | ---       | 11,729               | 19,839                |
| <b>NEW ULM</b>       | 13,543  |            |            |           |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA                  |         | 1,307,480  | 1,031,691  | 275,789   | 125,483      | 237,093   | 164,179       | ---    | 483,247           | ---             | ---                                   | 50,877            | ---       | 237,093              | 117,641               |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City                 | Pop.   | OPERATING |         |           | NONOPERATING |         | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------------------|--------|-----------|---------|-----------|--------------|---------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                              |        | Revenue   | Expense | Income    | Revenue      | Expense |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>NICOLLET</b>              | 922    |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA [28]                     |        | ---       | ---     | ---       | 513          | 8,383   | (7,870)       | ---    | ---               | ---             | (7,812)                               | 1,042,941         | ---       | ---                  | 336,295               |
| <b>NISSWA</b>                | 1,990  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA                          |        | ---       | 14,391  | (14,391)  | ---          | 18,412  | (32,803)      | ---    | ---               | ---             | (40,000)                              | ---               | ---       | 18,412               | 21,588                |
| <b>NORTHFIELD</b>            | 17,846 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EDA [*]                      |        | ---       | 176,646 | (176,646) | 136,426      | ---     | (40,220)      | ---    | 44,057            | 33,698          | (76,129)                              | 390,000           | ---       | ---                  | ---                   |
| <b>OLIVIA</b>                | 2,551  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| CONGREGATE HOUSING           |        | 345,904   | 260,123 | 85,781    | 4,169        | 89,558  | 392           | ---    | ---               | ---             | (40,000)                              | 73,822            | ---       | 85,932               | 65,000                |
| MULTI FAMILY HOUSING         |        | 109,143   | 63,113  | 46,030    | 4,273        | 63,727  | (13,424)      | ---    | ---               | ---             | 6,200                                 | ---               | ---       | 61,194               | 10,000                |
| <b>OWATONNA</b>              | 23,082 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| HRA HOUSING [*]              |        | ---       | 355,948 | (355,948) | 355,948      | ---     | ---           | 342,19 | 10,061            | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>PINE ISLAND</b>           | 2,845  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| EVERGREEN PLACE              |        | 200,654   | 130,995 | 69,659    | 2,479        | 61,300  | 10,838        | ---    | ---               | ---             | ---                                   | 21,691            | ---       | 61,300               | 34,000                |
| <b>PLYMOUTH</b>              | 67,824 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| TOWNE SQUARE HRA [29]        |        | 792,006   | 523,972 | 268,034   | 52,995       | 276,560 | 44,469        | ---    | ---               | ---             | ---                                   | 30,181            | ---       | 276,560              | ---                   |
| <b>REDWOOD FALLS</b>         | 5,399  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| ASPENWOOD APARTMENTS [*][20] |        | 74,645    | 7,976   | 66,669    | 3,052        | 34,499  | 35,222        | ---    | ---               | ---             | ---                                   | 968,607           | 1,090,210 | 32,855               | 8,314                 |
| SOUTHWAITE APTS              |        | 231,230   | 105,589 | 125,641   | 2,367        | 96,528  | 31,480        | ---    | ---               | ---             | ---                                   | ---               | ---       | 94,349               | 10,908                |
| <b>ROBBINSDALE</b>           | 14,077 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| BROADWAY COURT               |        | 606,675   | 358,568 | 248,107   | 63,702       | 310,080 | 1,729         | ---    | ---               | ---             | 50,000                                | ---               | ---       | 310,080              | ---                   |
| HUBBARD MARKETPLACE          |        | 96,911    | 210,787 | (113,876) | ---          | ---     | (113,876)     | ---    | ---               | ---             | (50,000)                              | 59,540            | ---       | ---                  | ---                   |
| <b>SACRED HEART</b>          | 539    |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| SHEDA                        |        | 73,610    | 37,143  | 36,467    | 8,147        | 39,828  | 4,786         | ---    | ---               | ---             | ---                                   | 130,491           | 151,426   | 39,828               | 18,949                |
| <b>SANDSTONE</b>             | 2,459  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| WILD RIVER APARTMENT         |        | 554,872   | 339,710 | 215,162   | 25,906       | 379,573 | (138,505)     | ---    | ---               | ---             | (61,800)                              | 11,692            | 23,956    | 379,573              | 55,000                |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City          | Pop.    | OPERATING  |            |             | NONOPERATING |            | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-----------------------|---------|------------|------------|-------------|--------------|------------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                       |         | Revenue    | Expense    | Income      | Revenue      | Expense    |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>SAUK CENTRE</b>    | 4,012   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| HRA [14][29]          |         | 305,996    | 189,116    | 116,880     | 8,713        | ---        | 125,593       | ---     | 196,114           | ---             | ---                                   | 69,733            | ---       | ---                  | ---                   |
| <b>SHERBURN</b>       | 1,065   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA                   |         | 34,339     | 17,975     | 16,364      | 22,545       | 17,301     | 21,608        | ---     | ---               | ---             | (11,000)                              | 1,099,183         | 3,226,217 | 15,760               | 11,997                |
| <b>SPRINGFIELD</b>    | 2,211   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| RENTAL HOUSING        |         | 28,750     | 860        | 27,890      | 6,468        | 34,111     | 247           | ---     | ---               | ---             | ---                                   | 583,742           | 320,000   | ---                  | ---                   |
| <b>ST. CLOUD</b>      | 61,248  |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]              |         | 1,724,412  | 6,454,855  | (4,730,443) | 5,752,289    | 398,909    | 622,937       | ---     | 4,263,416         | ---             | ---                                   | 980,114           | ---       | 398,909              | 230,000               |
| <b>ST. JAMES</b>      | 4,671   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA HOUSING           |         | 124,775    | 53,843     | 70,932      | 2,758        | 64,096     | 9,594         | ---     | ---               | ---             | 6,000                                 | ---               | ---       | 64,096               | 19,558                |
| <b>ST. PAUL</b>       | 288,000 |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| HRA HOUSING LOAN [*]  |         | 1,619,812  | 4,178,107  | (2,558,295) | 1,492,899    | 183,354    | (1,248,750)   | ---     | ---               | 335,341         | 1,170,952                             | ---               | ---       | 183,354              | ---                   |
| PORT AUTHORITY [29]   |         | 32,925,021 | 28,783,221 | 4,141,800   | 11,174,796   | 17,352,841 | (2,036,245)   | 1,332,9 | 134,230           | 8,269,44        | ---                                   | 1,567,859         | 5,026,981 | 8,067,317            | 13,214,777            |
| RIVERPRINT            |         | 1,428,629  | 1,471,418  | (42,789)    | ---          | ---        | (42,789)      | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>ST. PETER</b>      | 9,979   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| HRA [29]              |         | 153,756    | 228,609    | (74,853)    | 155,205      | ---        | 80,352        | ---     | 140,271           | ---             | ---                                   | 40,420            | ---       | ---                  | ---                   |
| <b>TRACY</b>          | 2,247   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| 5TH STREET APARTMENTS |         | 45,738     | 30,810     | 14,928      | 1,535        | 25,070     | (8,607)       | ---     | ---               | ---             | ---                                   | ---               | ---       | 25,070               | 9,000                 |
| EASTVIEW APARTMENTS   |         | 45,935     | 32,643     | 13,292      | 5,242        | 17,790     | 744           | ---     | ---               | ---             | ---                                   | ---               | ---       | 17,790               | 11,340                |
| O'BRIEN COURT         |         | 125,813    | 42,942     | 82,871      | 20,337       | 69,354     | 33,854        | ---     | ---               | ---             | ---                                   | 2,851             | ---       | 69,354               | 45,000                |
| <b>ULEN</b>           | 536     |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| EDA [28]              |         | ---        | 555        | (555)       | 275          | 802        | (1,082)       | ---     | ---               | ---             | ---                                   | 537,021           | ---       | 802                  | ---                   |
| <b>VIRGINIA</b>       | 9,108   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| WASHINGTON MANOR      |         | 509,672    | 330,696    | 178,976     | 29,654       | 256,892    | (48,262)      | ---     | ---               | ---             | ---                                   | ---               | ---       | 256,892              | 92,208                |
| <b>WACONIA</b>        | 7,600   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| APARTMENTS            |         | 100,110    | 81,368     | 18,742      | 340,459      | ---        | 359,201       | ---     | ---               | ---             | 606,885                               | ---               | ---       | ---                  | ---                   |

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City               | Pop.   | OPERATING         |                   |                  | NONOPERATING      |                   | NET<br>INCOME    | Taxes            | Federal<br>Grants | State<br>Grants  | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing         | DEBT SERVICE         |                       |
|----------------------------|--------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|------------------|---------------------------------------|-------------------|-------------------|----------------------|-----------------------|
|                            |        | Revenue           | Expense           | Income           | Revenue           | Expense           |                  |                  |                   |                  |                                       |                   |                   | Interest<br>Payments | Principal<br>Payments |
| <b>WANAMINGO</b>           | 1,022  |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| SENIOR HOUSING             |        | 142,944           | 82,509            | 60,435           | 63,366            | 136,487           | (12,686)         | ---              | ---               | ---              | ---                                   | 632               | ---               | 136,487              | 20,000                |
| <b>WATERVILLE</b>          | 1,834  |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| HILLTOP TERRACE APARTMENTS |        | 160,536           | 118,042           | 42,494           | 55,827            | 134,129           | (35,808)         | ---              | ---               | ---              | ---                                   | ---               | ---               | 134,129              | 65,000                |
| <b>WELLS</b>               | 2,489  |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| HRA - BROADWAY APT. [28]   |        | 210,839           | 213,131           | (2,292)          | 15,432            | ---               | 13,140           | ---              | ---               | ---              | ---                                   | 7,269             | ---               | ---                  | ---                   |
| <b>WHITE BEAR LAKE</b>     | 24,874 |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| SENIOR HOUSING             |        | 288,115           | 161,393           | 126,722          | 9,329             | ---               | 136,051          | ---              | ---               | ---              | 175,485                               | ---               | ---               | ---                  | ---                   |
| <b>WINDOM</b>              | 4,506  |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| RIVER BLUFF TOWNHOMES      |        | 59,918            | 70,062            | (10,144)         | ---               | 28,269            | (38,413)         | ---              | ---               | ---              | ---                                   | 1,086,115         | ---               | 28,269               | 2,874                 |
| <b>WINNEBAGO</b>           | 1,466  |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| DUPLEX                     |        | 16,900            | 16,048            | 852              | 162               | ---               | 1,014            | ---              | ---               | ---              | ---                                   | ---               | ---               | ---                  | ---                   |
| <b>WORTHINGTON</b>         | 11,248 |                   |                   |                  |                   |                   |                  |                  |                   |                  |                                       |                   |                   |                      |                       |
| PRAIRIE ACRES APARTMENTS   |        | 103,562           | 88,802            | 14,760           | 2,054             | 51,322            | (34,508)         | ---              | ---               | ---              | ---                                   | ---               | ---               | 51,322               | 10,000                |
|                            |        | <u>84,943,723</u> | <u>82,339,473</u> | <u>2,604,250</u> | <u>35,124,028</u> | <u>33,129,072</u> | <u>4,599,206</u> | <u>5,291,070</u> | <u>10,683,222</u> | <u>8,778,490</u> | <u>(2,083,001)</u>                    | <u>18,383,829</u> | <u>15,618,741</u> | <u>21,971,098</u>    | <u>47,624,003</u>     |

TABLE 20  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City            | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| ALBANY                  | 1,859  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF                    |        | 494,392   | 530,223   | (35,831)  | ---          | ---     | (35,831)      | ---     | ---               | ---             | ---                                   | 31,228            | ---       | ---                  | ---                   |
| ANOKA                   | 18,121 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 1,004,768 | 1,214,631 | (209,863) | 22,288       | 10,088  | (197,663)     | ---     | ---               | ---             | ---                                   | 333,870           | ---       | ---                  | ---                   |
| APPLE VALLEY            | 47,761 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 800,635   | 798,731   | 1,904     | 425,626      | ---     | 427,530       | ---     | ---               | ---             | ---                                   | 21,216            | ---       | ---                  | ---                   |
| SPORTS ARENA            |        | 526,495   | 583,484   | (56,989)  | 91,436       | 76,325  | (41,878)      | ---     | ---               | ---             | ---                                   | 10,480            | ---       | 74,662               | 60,000                |
| AURORA                  | 1,819  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CINA CENTER             |        | 58,470    | 48,592    | 9,878     | ---          | ---     | 9,878         | ---     | ---               | ---             | 7,000                                 | ---               | ---       | ---                  | ---                   |
| BAGLEY                  | 1,221  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                |        | 146,541   | 190,598   | (44,057)  | 2,394        | ---     | (41,663)      | ---     | ---               | ---             | ---                                   | 5,611             | ---       | ---                  | ---                   |
| BARNESVILLE             | 2,260  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                |        | 279,179   | 288,986   | (9,807)   | 8,069        | 30,312  | (32,050)      | ---     | ---               | ---             | 23,526                                | 20,857            | ---       | 30,312               | ---                   |
| GOLF COURSE             |        | 115,891   | 121,975   | (6,084)   | 2,395        | ---     | (3,689)       | ---     | ---               | ---             | ---                                   | 2,669             | ---       | ---                  | ---                   |
| BECKER                  | 3,220  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 1,219,760 | 1,396,957 | (177,197) | 30,647       | ---     | (146,550)     | ---     | ---               | ---             | ---                                   | 272,300           | ---       | ---                  | ---                   |
| BLACKDUCK               | 727    |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 122,676   | 98,824    | 23,852    | 54           | 13,410  | 10,496        | ---     | ---               | ---             | ---                                   | ---               | ---       | 13,410               | 11,173                |
| BLOOMING PRAIRIE        | 1,946  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY BUILDING      |        | ---       | 3,152     | (3,152)   | ---          | ---     | (3,152)       | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BLOOMINGTON             | 85,400 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| RECREATIONAL FACILITIES |        | 3,051,125 | 3,694,080 | (642,955) | 709,813      | 127,296 | (60,438)      | 484,050 | ---               | 24,387          | ---                                   | 1,611,937         | 1,835,000 | 127,296              | 2,010,000             |
| BOYD                    | 198    |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE                   |        | 12,559    | 18,669    | (6,110)   | 37           | ---     | (6,073)       | ---     | ---               | ---             | ---                                   | 1,111             | ---       | ---                  | ---                   |
| BROOKLYN CENTER         | 29,185 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| BROWN HERITAGE CENTER   |        | 3,480,535 | 3,639,611 | (159,076) | 21,976       | 1,098   | (138,198)     | ---     | ---               | ---             | 100,000                               | ---               | ---       | 1,098                | ---                   |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City         | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                      |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| GOLF COURSE          |        | 278,664   | 274,140   | 4,524     | 2,605        | ---     | 7,129         | ---   | ---               | ---             | ---                                   | 11,161            | ---       | ---                  | ---                   |
| <b>BROOKLYN PARK</b> | 68,600 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| RECREATION           |        | 2,638,283 | 3,073,721 | (435,438) | 241,747      | 313,143 | (506,834)     | ---   | ---               | ---             | ---                                   | 615,600           | ---       | 178,408              | 115,000               |
| <b>BURNSVILLE</b>    | 60,900 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE          |        | 262,658   | 232,117   | 30,541    | 20,495       | 29,333  | 21,703        | ---   | ---               | ---             | ---                                   | 58,084            | ---       | 29,333               | 50,000                |
| ICE ARENA            |        | 889,563   | 869,889   | 19,674    | 587          | 34,277  | (14,016)      | ---   | ---               | ---             | (70,000)                              | 168,249           | ---       | 34,277               | 200,000               |
| <b>CALLAWAY</b>      | 204    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER [0] |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CALUMET</b>       | 375    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV [0]         |        | 23,980    | 22,183    | 1,797     | 578          | ---     | 2,375         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CHAMPLIN</b>      | 22,620 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| ARENA [25]           |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CHASKA</b>        | 18,961 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER     |        | 2,065,575 | 2,619,958 | (554,383) | 134,267      | ---     | (420,116)     | ---   | ---               | ---             | 97,820                                | 59,766            | ---       | ---                  | ---                   |
| PAR 30 GOLF COURSE   |        | 151,526   | 179,039   | (27,513)  | 1,404        | ---     | (26,109)      | ---   | ---               | ---             | 15,000                                | 11,944            | ---       | ---                  | ---                   |
| TOWN GOLF COURSE     |        | 1,442,826 | 1,638,880 | (196,054) | 693,443      | ---     | 497,389       | ---   | ---               | ---             | 1,239,789                             | ---               | ---       | ---                  | ---                   |
| <b>CLIMAX</b>        | 242    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE [22]     |        | 67,245    | 141,388   | (74,143)  | 3,621        | 1,801   | (72,323)      | ---   | 1,311             | ---             | (7,599)                               | ---               | ---       | 1,801                | ---                   |
| <b>COLERAINE</b>     | 1,098  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV [0]         |        | 92,381    | 88,348    | 4,033     | ---          | ---     | 4,033         | ---   | ---               | ---             | ---                                   | 19,009            | ---       | ---                  | ---                   |
| GOLF COURSE [25]     |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>COON RAPIDS</b>   | 62,177 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE          |        | 1,873,556 | 1,718,065 | 155,491   | 54,301       | 157,663 | 52,129        | ---   | ---               | ---             | ---                                   | 367,968           | ---       | 132,174              | 150,000               |
| <b>COTTAGE GROVE</b> | 30,984 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE          |        | 1,639,994 | 1,546,306 | 93,688    | 10,210       | 145,804 | (41,906)      | ---   | ---               | ---             | 312                                   | 76,882            | ---       | 141,217              | 165,164               |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City            | Pop.   | OPERATING |           |             | NONOPERATING |         | NET<br>INCOME | Taxes     | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|-----------|-------------|--------------|---------|---------------|-----------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense   | Income      | Revenue      | Expense |               |           |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>CROSSLAKE</b>        | 1,961  |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                |        | 879,498   | 834,892   | 44,606      | 34,165       | 52,532  | 26,239        | ---       | ---               | ---             | ---                                   | ---               | ---       | 52,532               | 41,530                |
| <b>DARFUR</b>           | 131    |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| HALL                    |        | 1,295     | 2,231     | (936)       | 265          | ---     | (671)         | ---       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DEEPHAVEN</b>        | 3,881  |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| MARINA                  |        | 61,171    | 57,597    | 3,574       | 4,103        | ---     | 7,677         | ---       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DULUTH</b>           | 86,044 |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| CONVENTION CENTER [29]  |        | 6,623,554 | 8,313,401 | (1,689,847) | 199,772      | 430,121 | (1,920,196)   | ---       | ---               | 176,680         | (777,900)                             | 458,021           | ---       | 423,341              | 622,944               |
| GOLF COURSE             |        | 1,482,071 | 1,607,610 | (125,539)   | 8,049        | 146,896 | (264,386)     | ---       | ---               | ---             | ---                                   | 15,763            | ---       | 119,319              | 255,000               |
| SPIRIT MOUNTAIN [29]    |        | 3,259,522 | 3,358,454 | (98,932)    | 21,603       | 112,297 | (189,626)     | ---       | ---               | ---             | (321,900)                             | 246,368           | ---       | 111,175              | 457,958               |
| <b>EAGAN</b>            | 64,700 |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| AQUATIC FACILITY        |        | 1,098,218 | 1,023,794 | 74,424      | 39,603       | 100,373 | 13,654        | ---       | ---               | ---             | 67,072                                | 15,921            | ---       | 90,508               | ---                   |
| CIVIC ARENA             |        | 811,169   | 745,129   | 66,040      | 19,544       | 75,978  | 9,606         | ---       | ---               | ---             | (3,991)                               | 7,611             | ---       | 75,184               | 50,000                |
| COMMUNITY CENTER        |        | ---       | ---       | ---         | 2,175,071    | ---     | 2,175,071     | 1,390,197 | ---               | ---             | ---                                   | 10,579,586        | ---       | ---                  | ---                   |
| SLIDING HILL [*]        |        | ---       | 18,888    | (18,888)    | ---          | 251     | (19,139)      | ---       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>EAST BETHEL</b>      | 11,198 |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| ARENA                   |        | 182,480   | 236,220   | (53,740)    | ---          | 12,275  | (66,015)      | ---       | ---               | ---             | (84,439)                              | ---               | ---       | 12,275               | 65,000                |
| <b>EDINA</b>            | 47,570 |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| ARENA                   |        | 1,218,004 | 1,306,251 | (88,247)    | 36,087       | 51,037  | (103,197)     | ---       | ---               | ---             | (90,157)                              | 84,238            | ---       | 42,873               | 1,608,400             |
| ART CENTER              |        | 470,391   | 647,178   | (176,787)   | 21,723       | 18,922  | (173,986)     | ---       | ---               | ---             | (129,070)                             | ---               | ---       | ---                  | ---                   |
| EDINBOROUGH PARK        |        | 1,051,460 | 1,583,094 | (531,634)   | 410,236      | 49,696  | (171,094)     | ---       | ---               | ---             | (54,343)                              | 6,103             | ---       | 1,524                | 19,000                |
| GOLF COURSE             |        | 3,427,457 | 3,169,030 | 258,427     | 46,274       | 409,801 | (105,100)     | ---       | ---               | ---             | ---                                   | 96,203            | ---       | 206,533              | 4,702,600             |
| SWIMMING POOL           |        | 778,961   | 547,716   | 231,245     | 14,311       | 317,656 | (72,100)      | ---       | ---               | ---             | ---                                   | 905,754           | ---       | 68,199               | 545,000               |
| <b>ELBOW LAKE</b>       | 1,271  |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| TIPSINAH MOUNDS CAMPGRO |        | 145,802   | 121,729   | 24,073      | 681          | 42      | 24,712        | ---       | ---               | ---             | 500                                   | 5,667             | ---       | 42                   | ---                   |
| <b>ELIZABETH</b>        | 172    |           |           |             |              |         |               |           |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER [0]    |        | 5,868     | 4,995     | 873         | 6            | ---     | 879           | ---       | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |



TABLE 20  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City            | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| EVELETH                 | 3,800  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE [23]        |        | 154,055   | 187,435   | (33,380)  | ---          | ---     | (33,380)      | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| FARMINGTON              | 14,255 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| ARENA                   |        | 207,225   | 256,294   | (49,069)  | ---          | 54      | (49,123)      | ---     | ---               | ---             | (30,000)                              | 12,390            | ---       | ---                  | ---                   |
| FOREST LAKE             | 15,093 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF                    |        | 10,984    | 6,159     | 4,825     | 1,764        | ---     | 6,589         | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| FOSSTON                 | 1,555  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                |        | 170,272   | 165,365   | 4,907     | ---          | ---     | 4,907         | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| GOLDEN VALLEY           | 20,636 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 1,643,505 | 2,032,972 | (389,467) | 84,121       | ---     | (305,346)     | ---     | ---               | ---             | 85,000                                | 110,667           | ---       | ---                  | ---                   |
| GRAND MARAIS            | 1,402  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 148,585   | 146,753   | 1,832     | ---          | 418     | 1,414         | ---     | ---               | ---             | ---                                   | 33,829            | ---       | 418                  | 5,655                 |
| GRAND RAPIDS            | 7,829  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 491,515   | 518,654   | (27,139)  | 8,770        | 5,968   | (24,337)      | ---     | ---               | ---             | 2,500                                 | 63,565            | ---       | 5,968                | 14,846                |
| GRANITE FALLS           | 3,053  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                |        | 30,009    | 7,699     | 22,310    | 1,368        | ---     | 23,678        | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| COMMUNITY CENTER        |        | 281,132   | 600,767   | (319,635) | 165,094      | 67,698  | (222,239)     | 125,798 | ---               | ---             | (53,476)                              | ---               | ---       | 66,744               | 50,000                |
| GREENWOOD               | 786    |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| MARINA                  |        | 10,800    | 6,703     | 4,097     | ---          | ---     | 4,097         | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| HAMBURG                 | 540    |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY HALL [0][25]  |        | ---       | ---       | ---       | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| HAMMOND                 | 196    |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                |        | 13,788    | 14,279    | (491)     | ---          | 464     | (955)         | ---     | ---               | ---             | ---                                   | ---               | ---       | 464                  | 11,527                |
| HIBBING                 | 16,968 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| MEMORIAL BLDG CONCESSIO |        | 6,843     | 3,808     | 3,035     | 1,770        | ---     | 4,805         | ---     | ---               | ---             | ---                                   | 1,585             | ---       | ---                  | ---                   |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City              | Pop.   | OPERATING |           |             | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------|--------|-----------|-----------|-------------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                           |        | Revenue   | Expense   | Income      | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>HOKAH</b>              | 599    |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SWIMMING POOL [25]        |        | ---       | ---       | ---         | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HOPKINS</b>            | 17,559 |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| PAVILION/ICE ARENA        |        | 276,097   | 314,794   | (38,697)    | 3,183        | ---     | (35,514)      | ---   | ---               | ---             | ---                                   | 69,072            | ---       | ---                  | ---                   |
| SKATE PARK [*]            |        | 17,314    | 42,030    | (24,716)    | ---          | 94      | (24,810)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>INVER GROVE HEIGHT</b> | 30,708 |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER          |        | 1,749,097 | 2,980,844 | (1,231,747) | 134,451      | ---     | (1,097,296)   | ---   | ---               | ---             | (411,825)                             | 57,745            | ---       | ---                  | ---                   |
| GOLF COURSE               |        | 1,604,714 | 1,545,428 | 59,286      | 25,361       | 231,502 | (146,855)     | ---   | ---               | ---             | ---                                   | 13,552            | ---       | 231,502              | 245,000               |
| RECREATION [*]            |        | 188,924   | 639,436   | (450,512)   | 555          | ---     | (449,957)     | ---   | ---               | ---             | (447,272)                             | 14,728            | ---       | ---                  | ---                   |
| <b>JACKSON</b>            | 3,490  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV                  |        | 375,871   | 364,161   | 11,710      | 7,080        | ---     | 18,790        | ---   | ---               | ---             | 30,000                                | 5,166             | ---       | ---                  | ---                   |
| <b>JANESVILLE</b>         | 2,110  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |        | 221,955   | 270,571   | (48,616)    | 21,210       | 33,312  | (60,718)      | 137   | ---               | ---             | ---                                   | ---               | ---       | 33,312               | 60,979                |
| <b>LA CRESCENT</b>        | 5,027  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |        | 374,080   | 502,739   | (128,659)   | ---          | 51,341  | (180,000)     | ---   | ---               | ---             | ---                                   | 3,674             | ---       | 51,341               | ---                   |
| HOCKEY ARENA              |        | 100,676   | 160,932   | (60,256)    | ---          | 48,550  | (108,806)     | ---   | ---               | ---             | ---                                   | 8,841             | ---       | 38,458               | 30,000                |
| <b>LAKE CITY</b>          | 5,153  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| MARINA                    |        | 1,356,330 | 841,849   | 514,481     | 160,811      | 59,040  | 616,252       | ---   | ---               | ---             | 717,726                               | 39,353            | ---       | 4,040                | 23,000                |
| <b>LAKE CRYSTAL</b>       | 2,479  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| RECREATION CENTER         |        | ---       | 64,714    | (64,714)    | 99,919       | 102,686 | (67,481)      | ---   | ---               | ---             | ---                                   | ---               | ---       | 102,686              | 35,000                |
| <b>LAKEFIELD</b>          | 1,720  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV [4]              |        | ---       | ---       | ---         | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>LITTLE FALLS</b>       | 7,955  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |        | 406,341   | 469,656   | (63,315)    | 116,426      | ---     | 53,111        | ---   | ---               | ---             | 10,579                                | 182,592           | ---       | ---                  | ---                   |
| <b>LUVERNE</b>            | 4,631  |           |           |             |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SWIMMING POOL             |        | 198,548   | 411,966   | (213,418)   | 77,091       | ---     | (136,327)     | ---   | ---               | ---             | (67,118)                              | 18,220            | ---       | ---                  | ---                   |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City              | Pop.    | OPERATING  |            |           | NONOPERATING |         | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------|---------|------------|------------|-----------|--------------|---------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                           |         | Revenue    | Expense    | Income    | Revenue      | Expense |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>MADELIA</b>            | 2,330   |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE [22]          |         | 183,328    | 188,445    | (5,117)   | 2,866        | 2,262   | (4,513)       | ---    | ---               | ---             | ---                                   | 39,746            | ---       | 2,262                | 50,495                |
| <b>MAPLE GROVE</b>        | 54,000  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER          |         | 1,645,298  | 2,584,012  | (938,714) | ---          | ---     | (938,714)     | ---    | ---               | ---             | (419,900)                             | 61,197            | ---       | ---                  | ---                   |
| <b>MAPLEWOOD</b>          | 35,600  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER          |         | 1,857,229  | 2,189,440  | (332,211) | 60,068       | 5,593   | (277,736)     | 54,078 | ---               | 4,466           | (25,410)                              | 208,440           | ---       | 5,409                | ---                   |
| <b>MARBLE</b>             | 684     |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV [0]              |         | 70,485     | 77,097     | (6,612)   | ---          | ---     | (6,612)       | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MINNEAPOLIS</b>        | 382,700 |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| PARK & RECREATION BOARD [ |         | 10,543,867 | 10,578,872 | (35,005)  | 456,353      | 93,737  | 327,611       | ---    | ---               | 28,522          | 1,292,952                             | 240,308           | ---       | ---                  | ---                   |
| <b>MINNETONKA</b>         | 51,440  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| HEALTH CLUB               |         | 662,719    | 730,134    | (67,415)  | 479          | ---     | (66,936)      | ---    | ---               | ---             | ---                                   | 20,978            | ---       | ---                  | ---                   |
| ICE ARENA                 |         | 677,127    | 838,987    | (161,860) | 277          | ---     | (161,583)     | ---    | ---               | ---             | (126,286)                             | 150,539           | ---       | ---                  | ---                   |
| MARINA                    |         | 1,400      | 24,968     | (23,568)  | 174          | ---     | (23,394)      | ---    | ---               | ---             | (740,000)                             | 740,000           | ---       | ---                  | ---                   |
| <b>MOORHEAD</b>           | 32,572  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |         | 928,979    | 1,176,535  | (247,556) | 132,801      | 292,980 | (407,735)     | ---    | ---               | ---             | (155,503)                             | 151,293           | ---       | 250,622              | 125,000               |
| SPORTS CENTER             |         | 362,875    | 619,999    | (257,124) | 861,877      | 42,302  | 562,451       | ---    | ---               | 850,000         | (75,395)                              | 122,975           | ---       | 23,280               | 40,000                |
| <b>MOUNDS VIEW</b>        | 12,800  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |         | 597,639    | 586,935    | 10,704    | 16,971       | 214,454 | (186,779)     | ---    | ---               | ---             | 15,000                                | 36,739            | ---       | 209,643              | 120,000               |
| <b>NEW BRIGHTON</b>       | 22,260  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| DRIVING RANGE             |         | 82,986     | 88,794     | (5,808)   | 5,823        | 471     | (456)         | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| GOLF COURSE               |         | 214,526    | 327,848    | (113,322) | 57,770       | 35,032  | (90,584)      | ---    | ---               | ---             | 24,400                                | ---               | ---       | 35,019               | 20,000                |
| <b>NEW HOPE</b>           | 20,910  |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |         | 360,882    | 365,696    | (4,814)   | 16,259       | 35,751  | (24,306)      | ---    | ---               | ---             | 9,756                                 | ---               | ---       | 35,751               | 20,000                |
| ICE ARENA                 |         | 581,365    | 710,039    | (128,674) | 1,681        | ---     | (126,993)     | ---    | ---               | ---             | (12,628)                              | ---               | ---       | ---                  | ---                   |
| <b>NEW PRAGUE</b>         | 5,016   |            |            |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |         | 1,152,575  | 1,063,355  | 89,220    | 6,050        | 17,506  | 77,764        | ---    | ---               | ---             | 13,500                                | 68,283            | ---       | 15,874               | 26,111                |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City            | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>NORTHFIELD</b>       | 17,846 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| RESOURCE CENTER         |        | 207,878   | 327,682   | (119,804) | 62,794       | 20,636  | (77,646)      | ---   | 30,000            | ---             | (125,000)                             | 18,627            | ---       | 20,636               | 21,365                |
| <b>NORWOOD YOUNG AM</b> | 3,162  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SWIMMING POOL           |        | 34,080    | 74,759    | (40,679)  | ---          | ---     | (40,679)      | ---   | ---               | ---             | (28,897)                              | ---               | ---       | ---                  | ---                   |
| <b>ORONO</b>            | 7,625  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 162,879   | 209,967   | (47,088)  | 14,927       | ---     | (32,161)      | ---   | ---               | ---             | ---                                   | 29,282            | ---       | ---                  | ---                   |
| <b>ORTONVILLE</b>       | 2,081  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 244,765   | 226,208   | 18,557    | 817          | 2,144   | 17,230        | ---   | ---               | ---             | 10,000                                | 26,956            | ---       | ---                  | ---                   |
| <b>PARKERS PRAIRIE</b>  | 1,018  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EVENT CENTER [*]        |        | ---       | 3,021     | (3,021)   | 18,027       | ---     | 15,006        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>PERHAM</b>           | 2,645  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER [28]   |        | 668,891   | 764,399   | (95,508)  | 45,271       | 3,886   | (54,123)      | ---   | ---               | ---             | (35,000)                              | 40,597            | ---       | 3,886                | 67,216                |
| GOLF COURSE [14][28]    |        | 469,915   | 550,884   | (80,969)  | 37,615       | 65,056  | (108,410)     | ---   | ---               | ---             | ---                                   | 72,863            | ---       | 65,056               | 25,000                |
| <b>PIERZ</b>            | 1,310  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF CARTS [0]          |        | 39,852    | 7,468     | 32,384    | ---          | ---     | 32,384        | ---   | ---               | ---             | 30,000                                | ---               | ---       | ---                  | ---                   |
| GOLF COURSE [0]         |        | 155,960   | 195,184   | (39,224)  | 32,308       | ---     | (6,916)       | 9,835 | ---               | ---             | (30,000)                              | 125,113           | ---       | ---                  | ---                   |
| <b>PLYMOUTH</b>         | 67,824 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| FIELD HOUSE             |        | 253,654   | 290,382   | (36,728)  | 17,629       | ---     | (19,099)      | ---   | ---               | ---             | 2,060                                 | 90,000            | ---       | ---                  | ---                   |
| ICE CENTER              |        | 862,289   | 1,011,830 | (149,541) | 14,278       | ---     | (135,263)     | ---   | ---               | ---             | (30,009)                              | 5,923             | ---       | ---                  | ---                   |
| <b>PROCTOR</b>          | 2,841  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 95,526    | 93,342    | 2,184     | 2,100        | 11,046  | (6,762)       | ---   | ---               | ---             | 2,000                                 | 897               | ---       | 11,046               | 19,678                |
| <b>RED WING</b>         | 16,269 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| MARINA                  |        | 522,495   | 510,755   | 11,740    | 171          | 55,111  | (43,200)      | ---   | ---               | ---             | ---                                   | 54,969            | ---       | 55,111               | 45,000                |
| <b>RENVILLE</b>         | 1,303  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE             |        | 235,146   | 386,971   | (151,825) | 84,605       | 99,230  | (166,450)     | ---   | ---               | ---             | (135,000)                             | 2,120             | ---       | 98,667               | 36,168                |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City              | Pop.    | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------|---------|-----------|-----------|-----------|--------------|---------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                           |         | Revenue   | Expense   | Income    | Revenue      | Expense |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>RICHFIELD</b>          | 34,575  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| RECREATION                |         | 650,370   | 939,463   | (289,093) | 149,270      | 78,069  | (217,892)     | ---     | ---               | ---             | (980,000)                             | 1,259,880         | ---       | 78,069               | 55,000                |
| <b>RICHMOND</b>           | 1,267   |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CIVIC ARENA [0]           |         | 117,395   | 64,036    | 53,359    | 294          | 27,130  | 26,523        | ---     | ---               | ---             | (40,000)                              | 19,231            | ---       | 27,130               | 33,000                |
| <b>ROSEMOUNT</b>          | 16,110  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| ICE ARENA                 |         | 303,138   | 335,466   | (32,328)  | 728          | ---     | (31,600)      | ---     | ---               | ---             | 14,458                                | ---               | ---       | ---                  | ---                   |
| <b>ROSEVILLE</b>          | 34,100  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |         | 278,726   | 342,172   | (63,446)  | 26,119       | ---     | (37,327)      | ---     | ---               | ---             | (3,800)                               | 20,604            | ---       | ---                  | ---                   |
| <b>SANDSTONE</b>          | 2,459   |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE               |         | 141,318   | 163,831   | (22,513)  | 8,620        | 4,104   | (17,997)      | ---     | ---               | ---             | 3,690                                 | 4,277             | ---       | 4,104                | ---                   |
| <b>SAUK CENTRE</b>        | 4,012   |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| ARENA                     |         | 108,463   | 149,282   | (40,819)  | 5,803        | 15,421  | (50,437)      | ---     | ---               | ---             | ---                                   | 1,500             | ---       | 10,601               | 25,000                |
| <b>SHAKOPEE</b>           | 23,900  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| RECREATION                |         | 690,542   | 1,482,323 | (791,781) | 25,124       | ---     | (766,657)     | ---     | ---               | ---             | (836,271)                             | 4,008             | ---       | ---                  | ---                   |
| <b>SPRINGFIELD</b>        | 2,211   |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER [25]     |         | ---       | ---       | ---       | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>ST. CLOUD</b>          | 61,248  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| ATHLETIC COMPLEX          |         | 1,260,153 | 1,593,794 | (333,641) | 294,211      | 238,439 | (277,869)     | 113,661 | ---               | 12,531          | (79,411)                              | 78,031            | ---       | 238,439              | 120,000               |
| CIVIC CENTER              |         | 994,182   | 1,333,798 | (339,616) | 101,367      | ---     | (238,249)     | ---     | ---               | ---             | (342,145)                             | 15,631            | ---       | ---                  | ---                   |
| <b>ST. PAUL</b>           | 288,000 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| ATHLETIC PROGRAMMING [25] |         | ---       | ---       | ---       | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| MARINA                    |         | 24,824    | 22,108    | 2,716     | ---          | ---     | 2,716         | ---     | ---               | ---             | ---                                   | 21,942            | ---       | ---                  | ---                   |
| RIVERCENTRE               |         | 7,382,132 | 7,126,834 | 255,298   | 462,946      | 403,586 | 314,658       | ---     | ---               | ---             | 125,000                               | ---               | ---       | 106,569              | 122,080               |
| SPECIAL RECREATION [25]   |         | ---       | ---       | ---       | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| SPORTS DOME               |         | 178,842   | 372,483   | (193,641) | ---          | 216,641 | (410,282)     | ---     | ---               | ---             | (419,913)                             | ---               | ---       | 204,901              | 135,000               |
| <b>ST. PETER</b>          | 9,979   |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER          |         | 143,090   | 178,110   | (35,020)  | 275,851      | 204,658 | 36,173        | ---     | 114,40            | ---             | (157,890)                             | 3,245,234         | ---       | 201,078              | ---                   |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City           | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                        |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>STAPLES</b>         | 3,138  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMUNITY CENTER       |        | 104,419   | 244,451   | (140,032) | 142,041      | ---     | 2,009         | 62,297  | ---               | 71,436          | ---                                   | 379,458           | ---       | ---                  | ---                   |
| <b>STARBUCK</b>        | 1,327  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CAMPGROUND [0]         |        | 129,295   | 82,629    | 46,666    | 842          | 21,252  | 26,256        | ---     | ---               | ---             | 26,737                                | 3,408             | ---       | 21,252               | 20,700                |
| <b>TONKA BAY</b>       | 1,566  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| MUNICIPAL DOCK         |        | 27,775    | 10,067    | 17,708    | ---          | ---     | 17,708        | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>TRACY</b>           | 2,247  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| AQUATIC CENTER [*]     |        | 40,806    | 90,737    | (49,931)  | 1,084        | ---     | (48,847)      | ---     | ---               | ---             | (48,000)                              | ---               | ---       | ---                  | ---                   |
| <b>VIRGINIA</b>        | 9,108  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE            |        | 750,410   | 851,161   | (100,751) | ---          | 328,352 | (429,103)     | ---     | ---               | ---             | ---                                   | 204,988           | 710,885   | 61,530               | 70,963                |
| <b>WADENA</b>          | 4,293  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE            |        | 229,544   | 296,364   | (66,820)  | 170,033      | 21,499  | 81,714        | ---     | ---               | ---             | (125,000)                             | 296,181           | ---       | 18,969               | 8,291                 |
| <b>WEST ST. PAUL</b>   | 19,650 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GOLF COURSE            |        | 209,881   | 207,697   | 2,184     | 361          | 64,940  | (62,395)      | ---     | ---               | ---             | (71,000)                              | ---               | ---       | 56,983               | 40,000                |
| ICE ARENA              |        | 185,351   | 217,791   | (32,440)  | 11,236       | 8,780   | (29,984)      | ---     | ---               | ---             | 97,000                                | ---               | ---       | ---                  | ---                   |
| POOL                   |        | 77,651    | 153,955   | (76,304)  | ---          | 501     | (76,805)      | ---     | ---               | ---             | (26,000)                              | ---               | ---       | ---                  | ---                   |
| <b>WESTBROOK</b>       | 744    |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CABLE TV               |        | 88,079    | 92,399    | (4,320)   | 167          | ---     | (4,153)       | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>WHITE BEAR LAKE</b> | 24,874 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| SPORT CENTER           |        | 442,076   | 549,306   | (107,230) | 277,668      | 37,337  | 133,101       | 130,215 | ---               | ---             | ---                                   | 333,345           | 865,000   | 37,337               | 935,000               |
| <b>WINDOM</b>          | 4,506  |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| ARENA                  |        | 222,733   | 375,692   | (152,959) | 83,645       | 1,355   | (70,669)      | 78,145  | ---               | ---             | ---                                   | 7,454             | ---       | 1,355                | ---                   |
| CABLE TV               |        | 488,376   | 563,893   | (75,517)  | 30,778       | ---     | (44,739)      | ---     | ---               | ---             | ---                                   | 24,179            | ---       | ---                  | ---                   |
| MULTI-PURPOSE CENTER   |        | 48,125    | 291,964   | (243,839) | 128,205      | 3,142   | (118,776)     | 121,200 | ---               | ---             | ---                                   | 12,904            | ---       | 3,142                | ---                   |
| <b>WINONA</b>          | 26,902 |           |           |           |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| LIBRARY                |        | 20,479    | 1,003,327 | (982,848) | 1,316,104    | ---     | 333,256       | 139,169 | ---               | 546,516         | ---                                   | ---               | ---       | ---                  | ---                   |
| RECREATION             |        | 265,382   | 1,096,370 | (830,988) | 937,922      | 7,680   | 99,254        | 196,899 | ---               | 733,104         | (86,150)                              | 73,668            | ---       | 10,430               | 150,000               |

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City             | Pop.   | OPERATING         |                    |                     | NONOPERATING      |                  | NET<br>INCOME      | Taxes            | Federal<br>Grants | State<br>Grants  | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing        | DEBT SERVICE         |                       |
|--------------------------|--------|-------------------|--------------------|---------------------|-------------------|------------------|--------------------|------------------|-------------------|------------------|---------------------------------------|-------------------|------------------|----------------------|-----------------------|
|                          |        | Revenue           | Expense            | Income              | Revenue           | Expense          |                    |                  |                   |                  |                                       |                   |                  | Interest<br>Payments | Principal<br>Payments |
| <b>WOODBURY</b>          | 49,170 |                   |                    |                     |                   |                  |                    |                  |                   |                  |                                       |                   |                  |                      |                       |
| BIELENBERG SPORTS CENTER |        | 959,066           | 966,737            | (7,671)             | 21,094            | 118,664          | (105,241)          | ---              | ---               | ---              | ---                                   | 6,625             | ---              | 118,664              | 80,000                |
| GOLF COURSE              |        | 1,285,314         | 1,086,754          | 198,560             | 30,493            | 339,835          | (110,782)          | ---              | ---               | ---              | ---                                   | 56,921            | ---              | 331,978              | ---                   |
| <b>WORTHINGTON</b>       | 11,248 |                   |                    |                     |                   |                  |                    |                  |                   |                  |                                       |                   |                  |                      |                       |
| AUDITORIUM               |        | 25,171            | 90,586             | (65,415)            | 61,696            | ---              | (3,719)            | 42,005           | ---               | ---              | (2,182)                               | 14,401            | ---              | ---                  | ---                   |
| CABLE TV [*]             |        | 91,305            | 90,784             | 521                 | ---               | ---              | 521                | ---              | ---               | ---              | ---                                   | ---               | ---              | ---                  | ---                   |
| GOLF COURSE              |        | 240,367           | 304,384            | (64,017)            | 38,217            | 1,395            | (27,195)           | 37,546           | ---               | ---              | ---                                   | ---               | ---              | ---                  | ---                   |
| <b>ZUMBROTA</b>          | 2,934  |                   |                    |                     |                   |                  |                    |                  |                   |                  |                                       |                   |                  |                      |                       |
| SWIMMING POOL            |        | 22,678            | 69,746             | (47,068)            | 49,167            | ---              | 2,099              | 36,494           | ---               | ---              | ---                                   | 800               | ---              | ---                  | ---                   |
|                          |        | <u>96,378,926</u> | <u>110,811,266</u> | <u>(14,432,340)</u> | <u>13,019,537</u> | <u>6,459,531</u> | <u>(7,872,334)</u> | <u>3,021,726</u> | <u>275,716</u>    | <u>2,447,642</u> | <u>(3,642,503)</u>                    | <u>25,148,671</u> | <u>3,410,885</u> | <u>4,867,219</u>     | <u>14,015,843</u>     |

TABLE 21  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City        | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                     |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| ALBERTVILLE         | 4,517  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]     |        | 101,191   | 2,566     | 98,625    | 7,289        | ---     | 105,914       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| APPLE VALLEY        | 47,761 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE [*]  |        | 1,035,776 | 141,114   | 894,662   | 231,607      | 287,482 | 838,787       | ---   | ---               | ---             | 352,000                               | ---               | ---       | 280,884              | 333,847               |
| ARDEN HILLS         | 9,660  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SURFACE WATER       |        | 208,536   | 94,367    | 114,169   | 21,755       | ---     | 135,924       | ---   | ---               | ---             | ---                                   | 66,501            | ---       | ---                  | ---                   |
| BEMIDJI             | 12,408 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER         |        | 592,955   | 221,078   | 371,877   | ---          | 4,725   | 367,152       | ---   | ---               | ---             | (917,245)                             | 428,093           | ---       | 4,725                | ---                   |
| BLOOMINGTON         | 85,400 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER         |        | 3,008,743 | 1,484,393 | 1,524,350 | 130,126      | 79,924  | 1,574,552     | ---   | ---               | ---             | 19,203                                | 1,576,730         | ---       | 78,104               | 325,000               |
| BROOKLYN CENTER     | 29,185 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE      |        | 1,377,638 | 662,747   | 714,891   | 435,548      | 36,701  | 1,113,738     | ---   | ---               | ---             | ---                                   | 961,302           | ---       | 36,701               | 200,000               |
| STREET LIGHT [*]    |        | 213,078   | 152,726   | 60,352    | 966          | ---     | 61,318        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BROWERVILLE         | 729    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]     |        | 19,514    | ---       | 19,514    | 190          | ---     | 19,704        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| BUFFALO LAKE        | 768    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [20]    |        | ---       | ---       | ---       | 789,229      | 94,050  | 695,179       | ---   | ---               | ---             | 20,726                                | 642,152           | ---       | 94,050               | ---                   |
| BURNSVILLE          | 60,900 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE      |        | 2,833,111 | 1,301,497 | 1,531,614 | 328,968      | 524     | 1,860,058     | ---   | ---               | ---             | 2,070,847                             | 1,572,386         | ---       | ---                  | ---                   |
| STREET LIGHTING     |        | 294,234   | 174,934   | 119,300   | 194          | ---     | 119,494       | ---   | ---               | ---             | (42,000)                              | 40,175            | ---       | ---                  | ---                   |
| CAMBRIDGE           | 5,846  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER         |        | 136,573   | 158,617   | (22,044)  | 4,521        | 4,564   | (22,087)      | ---   | ---               | ---             | 33,000                                | 14,940            | ---       | 4,439                | ---                   |
| CHANHASSEN          | 21,345 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SURFACE WATER [*]   |        | 473,101   | 228,142   | 244,959   | 82,624       | 6,446   | 321,137       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| CHOKIO              | 433    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [20][0] |        | ---       | ---       | ---       | 209          | ---     | 209           | ---   | 564,55            | ---             | (2,791)                               | 905,531           | 446,392   | ---                  | ---                   |



**TABLE 21**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City             | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|--------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                          |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>COLUMBIA HEIGHTS</b>  | 18,698 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER              |        | 172,975   | 132,893   | 40,082    | 140,179      | 30,799  | 149,462       | ---   | ---               | 130,339         | 10,000                                | 124,548           | ---       | 30,799               | 80,105                |
| <b>COTTAGE GROVE</b>     | 30,984 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER              |        | 236,731   | 121,691   | 115,040   | 4,590        | ---     | 119,630       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| STREET LIGHTS            |        | 422,557   | 386,372   | 36,185    | 71,708       | ---     | 107,893       | ---   | ---               | ---             | 10,007                                | 33,242            | ---       | ---                  | ---                   |
| <b>CROSBY</b>            | 2,312  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE [*]       |        | 49,880    | 2,470     | 47,410    | ---          | ---     | 47,410        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CRYSTAL</b>           | 22,840 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE           |        | 410,299   | 295,994   | 114,305   | 57,643       | ---     | 171,948       | ---   | ---               | ---             | ---                                   | 40,630            | ---       | ---                  | ---                   |
| STREET LIGHTING          |        | 149,624   | 136,163   | 13,461    | 28,898       | ---     | 42,359        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DEEPHAVEN</b>         | 3,881  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]          |        | 12,250    | 11,400    | 850       | 3,520        | ---     | 4,370         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DULUTH</b>            | 86,044 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORMWATER               |        | 2,666,683 | 2,187,923 | 478,760   | 547,005      | 41,259  | 984,506       | ---   | 59,218            | 43,990          | 78,953                                | 2,415,135         | 1,425,000 | 16,145               | ---                   |
| <b>EAGAN</b>             | 64,700 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE           |        | 1,032,761 | 897,818   | 134,943   | 1,082,312    | ---     | 1,217,255     | ---   | ---               | 956,937         | 95,388                                | 7,327,541         | ---       | ---                  | ---                   |
| STREET LIGHTING          |        | 379,302   | 333,375   | 45,927    | ---          | ---     | 45,927        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>EDEN PRAIRIE</b>      | 57,000 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE           |        | 595,010   | 699,038   | (104,028) | 34,649       | ---     | (69,379)      | ---   | ---               | ---             | 10,000                                | 126,997           | ---       | ---                  | ---                   |
| <b>EXCELSIOR</b>         | 2,398  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SURFACE WATER MANAGEMENT |        | 68,745    | 24,988    | 43,757    | 3,695        | ---     | 47,452        | ---   | ---               | ---             | 7,365                                 | ---               | ---       | ---                  | ---                   |
| <b>FAIRFAX</b>           | 1,311  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER              |        | 85,883    | 46,906    | 38,977    | ---          | ---     | 38,977        | ---   | ---               | ---             | 97,396                                | 481               | ---       | ---                  | ---                   |
| <b>FAIRMONT</b>          | 10,816 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER              |        | 504,033   | 164,382   | 339,651   | 53,845       | 156,881 | 236,615       | ---   | ---               | ---             | ---                                   | 401,733           | ---       | 108,056              | 220,000               |

TABLE 21  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City               | Pop.   | OPERATING |         |          | NONOPERATING |         | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------------|--------|-----------|---------|----------|--------------|---------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                            |        | Revenue   | Expense | Income   | Revenue      | Expense |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>FALCON HEIGHTS</b>      | 5,580  |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE             |        | 27,368    | 48,602  | (21,234) | 28,798       | ---     | 7,564         | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>FARIBAULT</b>           | 21,476 |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER                |        | 262,748   | 85,104  | 177,644  | 218,727      | ---     | 396,371       | ---    | ---               | ---             | 27,236                                | 44,249            | ---       | ---                  | ---                   |
| <b>FARMINGTON</b>          | 14,255 |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]            |        | 215,800   | 131,832 | 83,968   | 384,740      | 2,432   | 466,276       | ---    | ---               | ---             | 54,468                                | ---               | ---       | ---                  | ---                   |
| <b>FERGUS FALLS</b>        | 13,703 |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORMWATER                 |        | 118,525   | 114,424 | 4,101    | 18,285       | 365     | 22,021        | ---    | ---               | ---             | 17,854                                | 3,695             | ---       | 365                  | 4,498                 |
| <b>GAYLORD</b>             | 2,287  |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER                |        | 110,253   | 64,184  | 46,069   | 155,498      | 34,496  | 167,071       | 29,241 | ---               | 7,208           | 92,975                                | ---               | ---       | 34,496               | 25,000                |
| <b>GLENCOE</b>             | 5,549  |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER MANAGEMENT [*] |        | 104,585   | 2,288   | 102,297  | 342          | ---     | 102,639       | ---    | ---               | ---             | 103,352                               | ---               | ---       | ---                  | ---                   |
| <b>GOLDEN VALLEY</b>       | 20,636 |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER                |        | 1,417,732 | 479,366 | 938,366  | 100,325      | ---     | 1,038,691     | ---    | ---               | ---             | (7,000)                               | 662,149           | ---       | ---                  | ---                   |
| <b>HENDRUM</b>             | 311    |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [0]            |        | 2,947     | 2       | 2,945    | 2,611        | ---     | 5,556         | 2,611  | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HOPKINS</b>             | 17,559 |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER                |        | 708,852   | 277,274 | 431,578  | (19,334)     | 141,379 | 270,865       | ---    | ---               | ---             | 26,952                                | 329,204           | ---       | 141,379              | 1,840,000             |
| <b>HUTCHINSON</b>          | 13,403 |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER                |        | 265,551   | 145,294 | 120,257  | 2,314        | ---     | 122,571       | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>JORDAN</b>              | 4,240  |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER                |        | 27,149    | 4,052   | 23,097   | 58,205       | ---     | 81,302        | ---    | ---               | ---             | 8,667                                 | 2,594             | ---       | ---                  | ---                   |
| <b>LITTLE FALLS</b>        | 7,955  |           |         |          |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]            |        | 54,408    | 2,608   | 51,800   | 416          | ---     | 52,216        | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

**TABLE 21**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City           | Pop.   | OPERATING |         |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------------|--------|-----------|---------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                        |        | Revenue   | Expense | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>LUVERNE</b>         | 4,631  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER            |        | 68,918    | 28,950  | 39,968    | 12,083       | ---     | 52,051        | ---   | ---               | ---             | ---                                   | 104,837           | ---       | ---                  | ---                   |
| <b>MADISON</b>         | 1,759  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER            |        | 75,769    | 66,215  | 9,554     | 409          | ---     | 9,963         | ---   | ---               | ---             | ---                                   | 15,790            | ---       | ---                  | ---                   |
| <b>MANKATO</b>         | 33,362 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER            |        | 220,611   | 131,991 | 88,620    | 6,277        | ---     | 94,897        | ---   | ---               | ---             | ---                                   | 34,166            | ---       | ---                  | ---                   |
| <b>MAPLE GROVE</b>     | 54,000 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STREET LIGHTS [*]      |        | 509,314   | 408,310 | 101,004   | 26,200       | ---     | 127,204       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MENDOTA HEIGHTS</b> | 11,600 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| ENGINEERING            |        | 489,381   | 484,481 | 4,900     | 12,271       | ---     | 17,171        | ---   | ---               | ---             | ---                                   | 10,603            | ---       | ---                  | ---                   |
| STORM WATER            |        | 145,588   | 64,476  | 81,112    | 32,843       | 36,092  | 77,863        | ---   | ---               | ---             | ---                                   | ---               | ---       | 36,092               | 50,000                |
| <b>MINNETRISTA</b>     | 4,610  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER            |        | 22,884    | 19,231  | 3,653     | 1,022        | ---     | 4,675         | ---   | ---               | ---             | ---                                   | 2,931             | ---       | ---                  | ---                   |
| <b>MONTROSE</b>        | 1,413  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [0]        |        | 17,229    | 23,313  | (6,084)   | 5            | 856     | (6,935)       | ---   | ---               | ---             | ---                                   | 1,647             | ---       | 856                  | 1,363                 |
| <b>MOUND</b>           | 9,460  |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]        |        | 125,084   | 14,707  | 110,377   | 10,245       | 32,945  | 87,677        | ---   | ---               | ---             | ---                                   | 576,501           | ---       | 32,945               | ---                   |
| <b>MOUNDS VIEW</b>     | 12,800 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER            |        | 102,489   | 49,303  | 53,186    | 32,925       | ---     | 86,111        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| STREET LIGHT           |        | 55,983    | 68,581  | (12,598)  | 1,727        | ---     | (10,871)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>NEW BRIGHTON</b>    | 22,260 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER            |        | 274,505   | 423,072 | (148,567) | 166,329      | 40,704  | (22,942)      | ---   | ---               | 117,629         | 108,430                               | ---               | ---       | 17,323               | 44,400                |
| <b>NEW HOPE</b>        | 20,910 |           |         |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [*]        |        | 581,638   | 146,409 | 435,229   | 68,996       | 95,138  | 409,087       | ---   | ---               | ---             | 482,621                               | ---               | 839,059   | 95,138               | 124,200               |
| STREET LIGHTS [*]      |        | 110,532   | 96,507  | 14,025    | 3,719        | ---     | 17,744        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

**TABLE 21**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City            | Pop.   | OPERATING |         |          | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|---------|----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense | Income   | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>NORTH BRANCH</b>     | 8,978  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER             |        | 125,222   | 80,617  | 44,605   | 62,638       | 23,048  | 84,195        | 3,912 | ---               | ---             | 39,572                                | ---               | ---       | 18,584               | 35,000                |
| <b>NORTH MANKATO</b>    | 12,208 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]         |        | 92,091    | 44,128  | 47,963   | ---          | ---     | 47,963        | ---   | ---               | ---             | 48,135                                | ---               | ---       | ---                  | ---                   |
| <b>NORTH ST. PAUL</b>   | 11,959 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SURFACE WATER           |        | 407,305   | 154,829 | 252,476  | 12,739       | 73,901  | 191,314       | ---   | ---               | ---             | ---                                   | 44,994            | ---       | 72,466               | 140,000               |
| <b>NORTHFIELD</b>       | 17,846 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER DRAINAGE    |        | 304,625   | 177,481 | 127,144  | 13,838       | 31,734  | 109,248       | ---   | ---               | ---             | (37,845)                              | 608,159           | 377,000   | 30,862               | 8,000                 |
| <b>OAK PARK HEIGHTS</b> | 4,329  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [*]         |        | 62,992    | 57,198  | 5,794    | 1,136        | ---     | 6,930         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>OAKDALE</b>          | 27,500 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STREET LIGHTS           |        | 254,481   | 325,980 | (71,499) | 5,424        | ---     | (66,075)      | ---   | ---               | ---             | 50,000                                | ---               | ---       | ---                  | ---                   |
| <b>OLIVIA</b>           | 2,551  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [*]         |        | 72,900    | 22,950  | 49,950   | 7,142        | 22,307  | 34,785        | ---   | ---               | ---             | 22,800                                | ---               | ---       | 17,696               | ---                   |
| <b>ORONO</b>            | 7,625  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]         |        | 159,270   | 29,733  | 129,537  | 2,022        | ---     | 131,559       | ---   | ---               | ---             | ---                                   | 85,204            | ---       | ---                  | ---                   |
| <b>OWATONNA</b>         | 23,082 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]         |        | 233,389   | 36,174  | 197,215  | 2,000        | ---     | 199,215       | ---   | ---               | ---             | 5,000                                 | ---               | ---       | ---                  | ---                   |
| <b>PRIOR LAKE</b>       | 17,160 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER [*]         |        | 171,675   | 150,709 | 20,966   | 4,762        | ---     | 25,728        | ---   | ---               | ---             | 80,000                                | ---               | ---       | ---                  | ---                   |
| <b>RAMSEY</b>           | 18,830 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER             |        | 332,026   | 123,180 | 208,846  | 1,322,027    | ---     | 1,530,873     | ---   | ---               | ---             | 4,500                                 | ---               | ---       | ---                  | ---                   |
| STREET LIGHTS           |        | 113,545   | 58,322  | 55,223   | 69,707       | ---     | 124,930       | ---   | ---               | ---             | 5,500                                 | 2,794             | ---       | ---                  | ---                   |
| <b>REDWOOD FALLS</b>    | 5,399  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [*]         |        | 104,949   | 33,286  | 71,663   | 4,951        | 435     | 76,179        | ---   | ---               | ---             | ---                                   | 2,615             | ---       | 435                  | 5,116                 |

TABLE 21  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City          | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-----------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                       |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>RICHFIELD</b>      | 34,575 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER           |        | 761,645   | 631,203   | 130,442   | 9,957        | 43,205  | 97,194        | ---   | ---               | 500             | ---                                   | ---               | ---       | 43,205               | 155,000               |
| <b>ROBBINSDALE</b>    | 14,077 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER           |        | 253,456   | 113,167   | 140,289   | 56,723       | 6,500   | 190,512       | ---   | ---               | ---             | ---                                   | 248,380           | 298,327   | 6,500                | ---                   |
| <b>ROGERS</b>         | 5,010  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [*]       |        | ---       | 18,678    | (18,678)  | (37)         | ---     | (18,715)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>ROSEMOUNT</b>      | 16,110 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER           |        | 684,500   | 655,019   | 29,481    | 1,115,759    | 218,814 | 926,426       | ---   | ---               | ---             | 1,569,440                             | 3,416,757         | 1,195,000 | 218,814              | 1,030,000             |
| <b>ROSEVILLE</b>      | 34,100 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE        |        | 585,013   | 1,404,576 | (819,563) | 60,091       | ---     | (759,472)     | ---   | ---               | ---             | (4,600)                               | 148,174           | ---       | ---                  | ---                   |
| <b>SAVAGE</b>         | 23,220 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER           |        | 566,471   | 261,020   | 305,451   | 12,618       | 48,720  | 269,349       | ---   | ---               | 8,618           | 474,488                               | 2,545,000         | 545,000   | 48,720               | 130,000               |
| <b>SHAKOPEE</b>       | 23,900 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM DRAINAGE        |        | 950,936   | 690,591   | 260,345   | 1,725,732    | 26,971  | 1,959,106     | ---   | ---               | ---             | 288,965                               | 259,142           | ---       | 26,971               | 115,000               |
| <b>SHOREVIEW</b>      | 26,478 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| SURFACE WATER         |        | 538,330   | 524,931   | 13,399    | 20,089       | 5,514   | 27,974        | ---   | ---               | ---             | ---                                   | 537,974           | 475,000   | 5,514                | ---                   |
| <b>SHOREWOOD</b>      | 7,590  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER           |        | 43,985    | 18,161    | 25,824    | 62,580       | 9,863   | 78,541        | ---   | ---               | ---             | (35,000)                              | 143,489           | ---       | 9,863                | ---                   |
| <b>ST. LOUIS PARK</b> | 44,744 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER           |        | 635,835   | 662,602   | (26,767)  | 142,290      | ---     | 115,523       | ---   | ---               | ---             | 235,211                               | 317,793           | ---       | ---                  | 195,000               |
| <b>ST. PETER</b>      | 9,979  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER           |        | ---       | 32,113    | (32,113)  | 54           | ---     | (32,059)      | ---   | ---               | 54              | (42,145)                              | 11,608            | ---       | ---                  | ---                   |
| <b>STARBUCK</b>       | 1,327  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [0]       |        | 25,556    | 36,049    | (10,493)  | ---          | ---     | (10,493)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

TABLE 21  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City      | Pop.   | OPERATING  |            |            | NONOPERATING |           | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------|--------|------------|------------|------------|--------------|-----------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                   |        | Revenue    | Expense    | Income     | Revenue      | Expense   |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| STEWART           | 558    |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER       |        | 56,881     | 7,397      | 49,484     | 21,343       | 1,311     | 69,516        | ---    | ---               | ---             | (8,294)                               | 2,017,382         | 1,977,400 | 1,311                | 6,982                 |
| STILLWATER        | 16,109 |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER       |        | 195,174    | 77,763     | 117,411    | 7,846        | ---       | 125,257       | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| TONKA BAY         | 1,566  |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORMWATER [*]    |        | 11,697     | 12,433     | (736)      | ---          | ---       | (736)         | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| TWO HARBORS       | 3,633  |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORMWATER [*]    |        | 62,479     | 27,270     | 35,209     | 1,441        | ---       | 36,650        | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| VADNAIS HEIGHTS   | 13,250 |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER       |        | 142,483    | 160,530    | (18,047)   | 3,131        | ---       | (14,916)      | ---    | ---               | ---             | 5,000                                 | 59,844            | ---       | ---                  | ---                   |
| VICTORIA          | 4,790  |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM SEWER [*]   |        | 32,759     | 35,538     | (2,779)    | 208          | ---       | (2,571)       | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| WACONIA           | 7,600  |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER       |        | 142,912    | 245,036    | (102,124)  | 11,271       | ---       | (90,853)      | ---    | ---               | ---             | ---                                   | 10,749            | ---       | ---                  | ---                   |
| STREET LIGHTS     |        | 115,154    | 101,748    | 13,406     | ---          | 383       | 13,023        | ---    | ---               | ---             | (182,700)                             | 130,957           | ---       | ---                  | ---                   |
| WAYZATA           | 4,119  |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| STORM WATER       |        | 130,598    | 139,704    | (9,106)    | 9,625        | ---       | 519           | ---    | ---               | ---             | 10,000                                | ---               | ---       | ---                  | ---                   |
| WYOMING           | 3,516  |            |            |            |              |           |               |        |                   |                 |                                       |                   |           |                      |                       |
| SURFACE WATER [*] |        | 28,534     | ---        | 28,534     | 1,245        | ---       | 29,779        | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
|                   |        | 31,595,894 | 20,594,286 | 11,001,608 | 10,157,600   | 1,640,468 | 19,518,740    | 35,764 | 633,768           | 1,265,275       | 5,286,431                             | 29,057,498        | 7,578,178 | 1,513,438            | 5,068,511             |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City                    | Pop.   | OPERATING |         |           | NONOPERATING |         | NET<br>INCOME | Taxes  | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------------|--------|-----------|---------|-----------|--------------|---------|---------------|--------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                                 |        | Revenue   | Expense | Income    | Revenue      | Expense |               |        |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>ALBERT LEA</b>               | 18,079 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| PARKING [*]                     |        | 46,517    | 41,367  | 5,150     | 7,709        | ---     | 12,859        | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>ARGYLE</b>                   | 657    |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GAS                             |        | 259,712   | 264,839 | (5,127)   | 554          | ---     | (4,573)       | ---    | ---               | ---             | 9,400                                 | ---               | ---       | ---                  | ---                   |
| <b>ARLINGTON</b>                | 2,085  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| WIRELESS TECHNOLOGY [*]         |        | 56,380    | 67,459  | (11,079)  | 400          | 43      | (10,722)      | ---    | ---               | 25              | (15,000)                              | ---               | ---       | ---                  | ---                   |
| <b>AUSTIN</b>                   | 23,670 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| GAS [9]                         |        | ---       | ---     | ---       | ---          | ---     | ---           | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>BABBITT</b>                  | 1,663  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| LIQUOR STORE INSTALL PURCH [25] |        | ---       | ---     | ---       | ---          | ---     | ---           | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>BAGLEY</b>                   | 1,221  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS                     |        | 397,409   | 389,955 | 7,454     | 5,472        | 70,002  | (57,076)      | ---    | ---               | ---             | ---                                   | 8,126             | ---       | 70,002               | 30,000                |
| <b>BARNESVILLE</b>              | 2,260  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                       |        | 202,209   | 229,770 | (27,561)  | 46,300       | 6,161   | 12,578        | 19,553 | ---               | 4,955           | (16,055)                              | 10,901            | ---       | 5,666                | 18,744                |
| TELEPHONE                       |        | 1,135,736 | 572,882 | 562,854   | 166,267      | 32,033  | 697,088       | ---    | ---               | ---             | 955,819                               | 98,102            | ---       | 32,033               | 3,923                 |
| <b>BELLE PLAINE</b>             | 4,550  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                       |        | 194,904   | 166,718 | 28,186    | 50,333       | ---     | 78,519        | 37,800 | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>BEMIDJI</b>                  | 12,408 |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT COMMISSION [29]         |        | 290,703   | 852,754 | (562,051) | 474,420      | 31,182  | (118,813)     | ---    | 231,903           | 112,517         | ---                                   | 573,557           | ---       | 31,182               | 56,995                |
| <b>BERTHA</b>                   | 465    |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                       |        | 57,756    | 43,570  | 14,186    | 7,589        | ---     | 21,775        | 869    | ---               | 149             | ---                                   | 12,332            | ---       | ---                  | ---                   |
| <b>BLOOMING PRAIRIE</b>         | 1,946  |           |         |           |              |         |               |        |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                       |        | 80,979    | 51,200  | 29,779    | 3,163        | 829     | 32,113        | ---    | ---               | ---             | ---                                   | 2,139             | ---       | ---                  | ---                   |
| CEMETERY [0]                    |        | 735       | 7,900   | (7,165)   | 11           | 77      | (7,231)       | ---    | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City              | Pop.   | OPERATING |         |           | NONOPERATING |           | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------|--------|-----------|---------|-----------|--------------|-----------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                           |        | Revenue   | Expense | Income    | Revenue      | Expense   |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>BLOOMINGTON</b>        | 85,400 |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| CONTRACTUAL POLICE [*]    |        | 632,760   | 632,760 | ---       | ---          | ---       | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| MOTOR VEHICLE [*]         |        | 438,874   | 427,618 | 11,256    | ---          | 13,318    | (2,062)       | ---   | ---               | ---             | ---                                   | ---               | ---       | 13,244               | ---                   |
| <b>BLUE EARTH</b>         | 3,573  |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| HEAT                      |        | 18,629    | 54,580  | (35,951)  | ---          | 245       | (36,196)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>BROWERVILLE</b>        | 729    |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                 |        | 69,710    | 65,964  | 3,746     | 13,267       | ---       | 17,013        | ---   | ---               | ---             | 30,470                                | ---               | ---       | ---                  | ---                   |
| <b>BROWNS VALLEY</b>      | 656    |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| DEMO SITE [0]             |        | 1,294     | 7,544   | (6,250)   | 4,044        | ---       | (2,206)       | ---   | ---               | 4,000           | 1,800                                 | ---               | ---       | ---                  | ---                   |
| <b>CALUMET</b>            | 375    |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| RADIO TOWER [0]           |        | 23,070    | 1,174   | 21,896    | ---          | ---       | 21,896        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CANNON FALLS</b>       | 3,874  |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                 |        | 184,905   | 112,942 | 71,963    | 13,481       | ---       | 85,444        | ---   | ---               | ---             | ---                                   | 40,370            | ---       | ---                  | ---                   |
| <b>CARLTON</b>            | 828    |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE [22]            |        | 133,602   | 147,910 | (14,308)  | 25,996       | ---       | 11,688        | ---   | ---               | ---             | ---                                   | 101,446           | ---       | ---                  | ---                   |
| CEMETERY                  |        | 11,025    | 5,219   | 5,806     | 848          | ---       | 6,654         | ---   | ---               | ---             | 6,000                                 | 8,257             | ---       | ---                  | ---                   |
| <b>CHAMPLIN</b>           | 22,620 |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| MILL POND                 |        | 428,110   | 339,115 | 88,995    | 5,487        | ---       | 94,482        | ---   | ---               | ---             | 214,448                               | ---               | ---       | ---                  | ---                   |
| <b>CHANDLER</b>           | 264    |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| GROCERY STORE             |        | 269,944   | 281,173 | (11,229)  | ---          | ---       | (11,229)      | ---   | ---               | ---             | (4,071)                               | ---               | ---       | ---                  | ---                   |
| <b>CHASKA</b>             | 18,961 |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| INTERNET SERVICE PROVIDER |        | 93,276    | 102,916 | (9,640)   | ---          | ---       | (9,640)       | ---   | ---               | ---             | ---                                   | 121,307           | ---       | ---                  | ---                   |
| TURBINE [*]               |        | 2,419,480 | 69,400  | 2,350,080 | 298,875      | 2,052,797 | 596,158       | ---   | ---               | ---             | 880,000                               | 430,245           | ---       | 2,052,797            | 505,000               |
| <b>CHISAGO CITY</b>       | 2,856  |           |         |           |              |           |               |       |                   |                 |                                       |                   |           |                      |                       |
| DEPUTY REGISTRAR [*]      |        | 167,520   | 149,870 | 17,650    | 316          | ---       | 17,966        | ---   | ---               | ---             | 18,400                                | ---               | ---       | ---                  | ---                   |



**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City         | Pop.   | OPERATING |           |          | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------|--------|-----------|-----------|----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                      |        | Revenue   | Expense   | Income   | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>CIRCLE PINES</b>  | 4,670  |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                  |        | 2,633,808 | 2,466,111 | 167,697  | 51,908       | 22,685  | 196,920       | ---   | ---               | ---             | ---                                   | 295,367           | ---       | 22,685               | 30,000                |
| <b>CLARA CITY</b>    | 1,380  |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE            |        | 52,788    | 62,263    | (9,475)  | 5,452        | ---     | (4,023)       | ---   | ---               | ---             | ---                                   | 2,790             | ---       | ---                  | ---                   |
| <b>CLARISSA</b>      | 630    |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                  |        | 382,545   | 399,745   | (17,200) | ---          | 50,675  | (67,875)      | ---   | ---               | ---             | ---                                   | 7,889             | ---       | 50,675               | 20,000                |
| <b>CLEARBROOK</b>    | 559    |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS          |        | 264,691   | 246,961   | 17,730   | ---          | 14,028  | 3,702         | ---   | ---               | ---             | ---                                   | 15,080            | ---       | 14,028               | 33,778                |
| <b>CLONTARF</b>      | 166    |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CAFE [0]             |        | 64,295    | 76,475    | (12,180) | ---          | ---     | (12,180)      | ---   | ---               | ---             | (12,300)                              | ---               | ---       | ---                  | ---                   |
| <b>COHASSET</b>      | 2,482  |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                  |        | 770,580   | 522,740   | 247,840  | 27,530       | 196,165 | 79,205        | ---   | ---               | ---             | ---                                   | 131,389           | ---       | 144,446              | 280,000               |
| <b>COOK</b>          | 617    |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT              |        | 23,439    | 57,277    | (33,838) | 33,919       | 468     | (387)         | ---   | ---               | 33,919          | ---                                   | 14,240            | ---       | 468                  | 1,943                 |
| <b>COSMOS</b>        | 581    |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| FIRE                 |        | 47,410    | 69,031    | (21,621) | 14,001       | ---     | (7,620)       | ---   | ---               | 9,423           | ---                                   | 10,794            | ---       | ---                  | ---                   |
| <b>COTTAGE GROVE</b> | 30,984 |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE            |        | 924,859   | 1,003,555 | (78,696) | 24,460       | ---     | (54,236)      | ---   | ---               | ---             | 5,824                                 | 6,157             | ---       | ---                  | ---                   |
| <b>CROSBY</b>        | 2,312  |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| DEPUTY REGISTRAR [*] |        | 59,454    | 48,784    | 10,670   | 674          | ---     | 11,344        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| RANGE COLLECTORS [*] |        | 135,156   | 128,684   | 6,472    | ---          | ---     | 6,472         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>CROSSLAKE</b>     | 1,961  |           |           |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| TELEPHONE            |        | 1,894,259 | 1,570,102 | 324,157  | 334,870      | 93,738  | 565,289       | ---   | ---               | ---             | 465,943                               | 622,563           | ---       | 35,792               | 60,154                |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City         | Pop.   | OPERATING  |            |             | NONOPERATING |         | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------|--------|------------|------------|-------------|--------------|---------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                      |        | Revenue    | Expense    | Income      | Revenue      | Expense |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>DEER RIVER</b>    | 930    |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| LICENSE BUREAU [0]   |        | 40,138     | 50,823     | (10,685)    | ---          | ---     | (10,685)      | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DETROIT LAKES</b> | 7,557  |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMUNICATIONS       |        | 483,107    | 382,177    | 100,930     | 564          | ---     | 101,494       | ---     | ---               | ---             | ---                                   | 123,531           | ---       | ---                  | ---                   |
| <b>DILWORTH</b>      | 3,094  |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| FORESTRY [*]         |        | 5,784      | 4,756      | 1,028       | ---          | 2       | 1,026         | ---     | ---               | ---             | ---                                   | ---               | ---       | 2                    | ---                   |
| PEST [*]             |        | 19,257     | 25,025     | (5,768)     | 293          | ---     | (5,475)       | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>DODGE CENTER</b>  | 2,310  |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE            |        | 268,861    | 271,905    | (3,044)     | 8,435        | ---     | 5,391         | ---     | ---               | ---             | ---                                   | 44,134            | ---       | ---                  | ---                   |
| <b>DULUTH</b>        | 86,044 |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT [29]         |        | 3,004,717  | 4,347,330  | (1,342,613) | 5,773,602    | 292,403 | 4,138,586     | ---     | 4,267,120         | 676,736         | ---                                   | 4,250,677         | ---       | ---                  | 37,356                |
| GAS                  |        | 38,088,753 | 36,039,750 | 2,049,003   | 312,224      | 266,470 | 2,094,757     | ---     | ---               | ---             | 3,053,440                             | 4,544,230         | 3,557,000 | 259,813              | ---                   |
| STEAM DISTRICT #1    |        | 3,548,873  | 3,336,273  | 212,600     | ---          | 62,884  | 149,716       | ---     | ---               | ---             | 64,459                                | 33,156            | 345,000   | 56,942               | 281,703               |
| STEAM DISTRICT #2    |        | 5,972,570  | 7,861,728  | (1,889,158) | 1,318        | 55,458  | (1,943,298)   | ---     | ---               | ---             | ---                                   | 459,159           | ---       | 21,031               | 1,326,623             |
| TRANSIT [29]         |        | 2,124,945  | 11,715,357 | (9,590,412) | 7,780,508    | ---     | (1,809,904)   | 272,157 | 4,411,222         | 6,150,71        | ---                                   | 4,486,028         | ---       | ---                  | 76,113                |
| <b>EAGLE BEND</b>    | 618    |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| GAS                  |        | 218,922    | 177,468    | 41,454      | 435          | 51,399  | (9,510)       | ---     | ---               | ---             | ---                                   | ---               | ---       | 51,399               | 20,000                |
| <b>ECHO</b>          | 267    |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| CEMETERY [*]         |        | 300        | 899        | (599)       | 311          | ---     | (288)         | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>EMMONS</b>        | 432    |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| LIQUOR [0]           |        | ---        | ---        | ---         | ---          | ---     | ---           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>EXCELSIOR</b>     | 2,398  |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| COMMERCIAL DOCK      |        | 104,046    | 73,996     | 30,050      | 4,859        | ---     | 34,909        | ---     | ---               | ---             | 48,320                                | ---               | ---       | ---                  | ---                   |
| PARKING METER        |        | 36,117     | 5,397      | 30,720      | 1,322        | ---     | 32,042        | ---     | ---               | ---             | 31,150                                | ---               | ---       | ---                  | ---                   |
| <b>FAIRFAX</b>       | 1,311  |            |            |             |              |         |               |         |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS          |        | 443,679    | 228,571    | 215,108     | 187,353      | 115,972 | 286,489       | ---     | ---               | ---             | ---                                   | 11,139            | ---       | 115,972              | 25,000                |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City                   | Pop.   | OPERATING |         |          | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|--------------------------------|--------|-----------|---------|----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                                |        | Revenue   | Expense | Income   | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>FAIRMONT</b>                | 10,816 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HEAT                           |        | 355,564   | 393,513 | (37,949) | 6,763        | 204     | (31,390)      | ---   | ---               | ---             | 16,139                                | 12,350            | ---       | ---                  | ---                   |
| PARKING LOT [*]                |        | 3,660     | 3,998   | (338)    | ---          | 1       | (339)         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>FOREST LAKE</b>             | 15,093 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT/IND. PARK              |        | 98,059    | 98,679  | (620)    | ---          | 86,498  | (87,118)      | ---   | ---               | ---             | ---                                   | 25,140            | ---       | 86,498               | ---                   |
| <b>FOSSTON</b>                 | 1,555  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS                    |        | 765,336   | 606,421 | 158,915  | ---          | 116,880 | 42,035        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>GARY</b>                    | 216    |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| LAUNDROMAT [0]                 |        | 10,479    | 8,490   | 1,989    | ---          | ---     | 1,989         | ---   | ---               | ---             | ---                                   | 4,734             | ---       | ---                  | ---                   |
| <b>GLENCOE</b>                 | 5,549  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT                        |        | 40,245    | 67,931  | (27,686) | 11,959       | 100     | (15,827)      | ---   | ---               | 11,959          | ---                                   | 2,417             | ---       | 100                  | 10,176                |
| <b>GOLDEN VALLEY</b>           | 20,636 |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| MOTOR VEHICLE REGISTRATION [*] |        | 498,387   | 349,798 | 148,589  | 7,254        | ---     | 155,843       | ---   | ---               | ---             | 125,000                               | ---               | ---       | ---                  | ---                   |
| <b>GOODHUE</b>                 | 808    |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS [0]                        |        | 492,769   | 332,260 | 160,509  | 793          | 32,336  | 128,966       | ---   | ---               | ---             | ---                                   | ---               | ---       | 32,336               | 28,630                |
| <b>GOODVIEW</b>                | 3,318  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| LEASE SERVICE                  |        | 24,000    | 15,922  | 8,078    | 1,232        | ---     | 9,310         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>GRANITE FALLS</b>           | 3,053  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| MOTOR VEHICLE                  |        | 63,270    | 55,358  | 7,912    | 53           | ---     | 7,965         | ---   | ---               | ---             | 282                                   | ---               | ---       | ---                  | ---                   |
| <b>GRYGLA</b>                  | 232    |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| WATER TOWER [*]                |        | 1,682     | ---     | 1,682    | 2,052        | 765     | 2,969         | ---   | ---               | ---             | (1,000)                               | ---               | ---       | 765                  | 13,672                |
| <b>HALLOCK</b>                 | 1,173  |           |         |          |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                            |        | 504,862   | 476,005 | 28,857   | 12,809       | ---     | 41,666        | ---   | ---               | ---             | 31,084                                | 3,110             | ---       | ---                  | ---                   |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City            | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|-------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                         |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>HARRIS</b>           | 1,173  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| BUILDING [*]            |        | 52,027    | 38,411    | 13,616    | ---          | ---     | 13,616        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HASTINGS</b>         | 19,202 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| TRANSIT                 |        | 52,584    | 277,942   | (225,358) | 218,458      | ---     | (6,900)       | ---   | 50,711            | 151,558         | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HAWLEY</b>           | 1,899  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT                 |        | 57,872    | 79,198    | (21,326)  | ---          | ---     | (21,326)      | ---   | ---               | ---             | ---                                   | 1,425             | ---       | ---                  | ---                   |
| DEPUTY REGISTER         |        | 46,615    | 31,377    | 15,238    | ---          | ---     | 15,238        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| GAS                     |        | 602,911   | 541,968   | 60,943    | 21,978       | ---     | 82,921        | ---   | ---               | ---             | 40,838                                | 9,763             | ---       | ---                  | ---                   |
| <b>HENDRUM</b>          | 311    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EMERGENCY RECOVERY [0]  |        | 2,846     | 2         | 2,844     | ---          | ---     | 2,844         | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| UTILITY FEES [0]        |        | 6,477     | 7,555     | (1,078)   | ---          | ---     | (1,078)       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HENNING</b>          | 778    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE               |        | 94,016    | 91,849    | 2,167     | 14,839       | ---     | 17,006        | 4,318 | ---               | 777             | 5,000                                 | 2,386             | ---       | ---                  | ---                   |
| NATURAL GAS             |        | 386,378   | 371,616   | 14,762    | 131          | 61,238  | (46,345)      | ---   | ---               | ---             | ---                                   | 10,560            | ---       | 59,868               | ---                   |
| <b>HIBBING</b>          | 16,968 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS [29]                |        | 4,819,251 | 4,515,957 | 303,294   | ---          | ---     | 303,294       | ---   | ---               | ---             | ---                                   | 242,738           | ---       | ---                  | ---                   |
| HEAT [29]               |        | 3,030,400 | 2,913,178 | 117,222   | ---          | ---     | 117,222       | ---   | ---               | ---             | ---                                   | 383,921           | ---       | ---                  | ---                   |
| HEDA FAMILY CENTER [29] |        | 140,916   | 71,718    | 69,198    | 509          | 5,039   | 64,668        | ---   | ---               | ---             | ---                                   | ---               | ---       | 5,039                | 19,385                |
| <b>HOFFMAN</b>          | 668    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE [0]           |        | 41,719    | 28,629    | 13,090    | ---          | ---     | 13,090        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>HUTCHINSON</b>       | 13,403 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                     |        | 8,089,553 | 8,047,783 | 41,770    | 189,941      | 1,001   | 230,710       | ---   | ---               | ---             | 243,716                               | 98,112            | ---       | 1,001                | ---                   |
| <b>JACKSON</b>          | 3,490  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT                 |        | 70,449    | 161,992   | (91,543)  | 3,259        | ---     | (88,284)      | ---   | ---               | ---             | ---                                   | 34,061            | 138,924   | ---                  | 4,610                 |
| AMBULANCE               |        | 117,683   | 142,477   | (24,794)  | 28,388       | ---     | 3,594         | ---   | ---               | ---             | ---                                   | 103,181           | ---       | ---                  | ---                   |
| HOSPITAL LEASE          |        | 105,701   | 181,259   | (75,558)  | 53,981       | 10,096  | (31,673)      | ---   | ---               | ---             | ---                                   | 7,215             | ---       | 10,096               | 36,255                |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City              | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                           |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| SALE OF CONCRETE [*]      |        | 14,127    | ---       | 14,127    | 1,259        | ---     | 15,386        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>LA CRESCENT</b>        | 5,027  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| LICENSE BUREAU [*]        |        | 65,320    | 52,495    | 12,825    | 302          | ---     | 13,127        | ---   | ---               | ---             | ---                                   | 932               | ---       | ---                  | ---                   |
| <b>LAKE CRYSTAL</b>       | 2,479  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CEMETERY [*]              |        | ---       | ---       | ---       | 8,451        | ---     | 8,451         | ---   | ---               | ---             | 12,147                                | ---               | ---       | ---                  | ---                   |
| <b>LAKE LILLIAN</b>       | 253    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE [25]            |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| FIRE [25]                 |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>LAKE PARK</b>          | 799    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                       |        | 267,577   | 248,304   | 19,273    | 62,826       | ---     | 82,099        | ---   | ---               | ---             | 20,930                                | 5,072             | ---       | ---                  | ---                   |
| <b>LAKEFIELD</b>          | 1,720  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE                 |        | 41,695    | 64,859    | (23,164)  | 28,355       | 1,387   | 3,804         | ---   | ---               | ---             | (26,251)                              | 2,581             | ---       | 1,387                | 15,364                |
| <b>LAKELAND</b>           | 1,923  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| BUILDING INSPECTION [*]   |        | 55,509    | 33,505    | 22,004    | 508          | 6,346   | 16,166        | ---   | ---               | ---             | 5,150                                 | ---               | ---       | ---                  | ---                   |
| <b>LE SUEUR</b>           | 4,126  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| PRETREATMENT FACILITY     |        | 130,886   | 73,073    | 57,813    | ---          | 52,604  | 5,209         | ---   | ---               | ---             | ---                                   | ---               | ---       | 52,604               | 70,000                |
| <b>LEROY</b>              | 921    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| TREE BOARD [*]            |        | ---       | 1,624     | (1,624)   | 2,000        | ---     | 376           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>LEXINGTON</b>          | 2,220  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| BUILDING RENTAL           |        | 274,756   | 166,574   | 108,182   | 1,214        | 20,225  | 89,171        | ---   | ---               | ---             | (370,000)                             | ---               | ---       | 20,225               | 415,277               |
| <b>LUVERNE</b>            | 4,631  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT                   |        | 35,733    | 114,568   | (78,835)  | 24,200       | 3,632   | (58,267)      | ---   | ---               | 15,644          | (35,000)                              | ---               | ---       | 3,632                | 21,033                |
| LEWIS & CLARK RESERVE [*] |        | ---       | 6,910     | (6,910)   | 23,234       | ---     | 16,324        | ---   | ---               | ---             | (250,000)                             | ---               | ---       | ---                  | ---                   |
| <b>MANKATO</b>            | 33,362 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT                   |        | 234,091   | 1,031,246 | (797,155) | 236,978      | 19,591  | (579,768)     | ---   | 109,517           | 169,283         | (500,000)                             | 698,517           | ---       | 19,591               | 90,206                |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City        | Pop.    | OPERATING  |            |             | NONOPERATING |            | NET<br>INCOME | Taxes   | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|---------------------|---------|------------|------------|-------------|--------------|------------|---------------|---------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                     |         | Revenue    | Expense    | Income      | Revenue      | Expense    |               |         |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| MASS TRANSIT        |         | 313,741    | 1,520,780  | (1,207,039) | 1,330,442    | ---        | 123,403       | 298,196 | 437,307           | 595,706         | ---                                   | 2,200             | ---       | ---                  | ---                   |
| PARKING             |         | 186,182    | 457,483    | (271,301)   | 106,972      | 257        | (164,586)     | ---     | ---               | ---             | (100,000)                             | ---               | ---       | ---                  | ---                   |
| <b>MAPLE LAKE</b>   | 1,650   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT             |         | 26,027     | 40,741     | (14,714)    | 15,209       | ---        | 495           | 1,023   | ---               | 14,159          | (9,460)                               | 3,196             | ---       | ---                  | ---                   |
| <b>MELROSE</b>      | 3,141   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE           |         | 287,520    | 278,462    | 9,058       | 17,230       | ---        | 26,288        | ---     | ---               | ---             | ---                                   | 86,786            | ---       | ---                  | ---                   |
| <b>MILACA</b>       | 2,606   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| BUILDING INSPECTOR  |         | 54,606     | 26,681     | 27,925      | 3,654        | ---        | 31,579        | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| MOTOR VEHICLE       |         | 78,786     | 74,304     | 4,482       | 190          | ---        | 4,672         | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MILTONA</b>      | 290     |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| FIRE                |         | 42,000     | 77,466     | (35,466)    | 49,288       | 9,292      | 4,530         | ---     | ---               | ---             | ---                                   | 18,680            | ---       | 5,792                | ---                   |
| <b>MINNEAPOLIS</b>  | 382,700 |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| MUNICIPAL PARKING   |         | 54,117,000 | 40,714,000 | 13,403,000  | 893,000      | 13,620,000 | 676,000       | ---     | ---               | ---             | 1,764,000)                            | 25,000            | ---       | 13,620,000           | 30,913,000            |
| <b>MONTEVIDEO</b>   | 5,480   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| BUILDING INSPECTION |         | 47,736     | 73,582     | (25,846)    | 1,280        | ---        | (24,566)      | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MONTICELLO</b>   | 8,839   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| CEMETERY [*]        |         | 23,967     | 24,882     | (915)       | 1,201        | ---        | 286           | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| TRANSPORTATION [*]  |         | 8,810      | 69,340     | (60,530)    | 65,207       | ---        | 4,677         | 196     | 64,191            | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>MOORHEAD</b>     | 32,572  |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT             |         | 62,425     | 249,530    | (187,105)   | 588,697      | 2,097      | 399,495       | ---     | ---               | ---             | (7,468)                               | 826,556           | ---       | ---                  | 16,000                |
| FORESTRY [*]        |         | 412,964    | 343,311    | 69,653      | 7,211        | ---        | 76,864        | ---     | ---               | ---             | 21,023                                | ---               | ---       | ---                  | ---                   |
| PEST CONTROL [*]    |         | 200,545    | 153,927    | 46,618      | 3,922        | ---        | 50,540        | ---     | ---               | ---             | 47,681                                | ---               | ---       | ---                  | ---                   |
| <b>MOOSE LAKE</b>   | 2,327   |            |            |             |              |            |               |         |                   |                 |                                       |                   |           |                      |                       |
| CEMETERY            |         | 3,946      | 10,535     | (6,589)     | ---          | ---        | (6,589)       | ---     | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| MOTOR VEHICLE [*]   |         | 93,903     | 58,077     | 35,826      | ---          | ---        | 35,826        | ---     | ---               | ---             | (7,901)                               | ---               | ---       | ---                  | ---                   |

TABLE 22  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2002

| Name of City     | Pop.   | OPERATING  |            |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------|--------|------------|------------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                  |        | Revenue    | Expense    | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| MORGAN           | 888    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS      |        | 138,728    | 76,888     | 61,840    | ---          | ---     | 61,840        | ---   | ---               | ---             | 99,000                                | 1,400             | ---       | ---                  | ---                   |
| NASHWAUK         | 947    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE [0]    |        | 91,768     | 64,464     | 27,304    | 45,071       | ---     | 72,375        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| NEW PRAGUE       | 5,016  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE        |        | 211,754    | 171,398    | 40,356    | 10,011       | ---     | 50,367        | ---   | ---               | 5,500           | ---                                   | 4,110             | ---       | ---                  | ---                   |
| NEW ULM          | 13,543 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS              |        | 6,723,483  | 6,957,260  | (233,777) | 140,453      | ---     | (93,324)      | ---   | ---               | 2,874           | ---                                   | 207,807           | ---       | ---                  | ---                   |
| HEAT             |        | 756,171    | 625,271    | 130,900   | 6,034        | ---     | 136,934       | ---   | ---               | 209             | ---                                   | 9,130             | ---       | ---                  | ---                   |
| NEW YORK MILLS   | 1,175  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS              |        | 1,006,610  | 873,864    | 132,746   | 1,365        | ---     | 134,111       | ---   | ---               | ---             | 166,000                               | ---               | ---       | ---                  | ---                   |
| NORTHOME         | 224    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| LAUNDROMAT       |        | 7,139      | 9,370      | (2,231)   | ---          | ---     | (2,231)       | ---   | ---               | ---             | (2,000)                               | ---               | ---       | ---                  | ---                   |
| OAKDALE          | 27,500 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE        |        | 334,587    | 263,045    | 71,542    | 34,405       | ---     | 105,947       | ---   | 25,150            | ---             | ---                                   | 135,352           | ---       | ---                  | ---                   |
| ORR              | 248    |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT          |        | 42,989     | 178,081    | (135,092) | 20,368       | ---     | (114,724)     | ---   | ---               | 17,279          | ---                                   | 43,402            | ---       | ---                  | ---                   |
| OWATONNA         | 23,082 |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS              |        | 14,220,095 | 14,033,494 | 186,601   | 89,036       | 213,008 | 62,629        | ---   | ---               | ---             | ---                                   | 261,323           | ---       | 213,008              | 199,784               |
| PERHAM           | 2,645  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS              |        | 4,962,579  | 4,425,985  | 536,594   | 55,454       | 260,894 | 331,154       | ---   | ---               | 741             | 196,410                               | 103,127           | ---       | 260,827              | 90,000                |
| PINE ISLAND      | 2,845  |            |            |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CEMETERY         |        | 13,866     | 34,537     | (20,671)  | 17,848       | ---     | (2,823)       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| DEPUTY REGISTRAR |        | 49,107     | 50,330     | (1,223)   | 2,027        | ---     | 804           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City         | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|----------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                      |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| <b>PLYMOUTH</b>      | 67,824 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| WATER RESOURCES      |        | 1,542,805 | 581,848   | 960,957   | 134,751      | ---     | 1,095,708     | ---   | ---               | ---             | 87,876                                | 28,202            | ---       | ---                  | ---                   |
| <b>PRESTON</b>       | 1,411  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| EMERGENCY SERVICE    |        | 94,779    | 102,425   | (7,646)   | 29,077       | 1,008   | 20,423        | ---   | ---               | ---             | (9,269)                               | 3,680             | ---       | 1,008                | 12,000                |
| <b>PRINCETON</b>     | 4,149  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT              |        | 49,098    | 127,041   | (77,943)  | 34,996       | ---     | (42,947)      | ---   | 32,720            | ---             | (19,170)                              | 47,920            | ---       | ---                  | ---                   |
| <b>PRIOR LAKE</b>    | 17,160 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| TRANSIT [*]          |        | 31,271    | 313,556   | (282,285) | 538,007      | ---     | 255,722       | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>RANDALL</b>       | 550    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS          |        | 192,902   | 144,734   | 48,168    | 4,046        | 35,780  | 16,434        | ---   | ---               | ---             | 5,000                                 | ---               | ---       | 35,780               | 5,000                 |
| <b>RAYMOND</b>       | 797    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE [25]       |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>REMER</b>         | 368    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE            |        | 71,020    | 80,463    | (9,443)   | 43,599       | ---     | 34,156        | ---   | ---               | ---             | (15,825)                              | 75,409            | ---       | ---                  | ---                   |
| <b>ROBBINSDALE</b>   | 14,077 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| DEPUTY REGISTRAR [*] |        | 349,220   | 256,942   | 92,278    | 2,358        | ---     | 94,636        | ---   | ---               | ---             | 25,000                                | ---               | ---       | ---                  | ---                   |
| <b>ROCHESTER</b>     | 91,264 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| PARKING METER        |        | 3,403,739 | 2,821,670 | 582,069   | 349,133      | 28,311  | 902,891       | ---   | ---               | ---             | 253,101                               | 373,093           | ---       | ---                  | ---                   |
| <b>ROCKFORD</b>      | 3,681  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| FIRE                 |        | 205,355   | 204,314   | 1,041     | 27,321       | ---     | 28,362        | ---   | ---               | ---             | ---                                   | 102,940           | ---       | ---                  | ---                   |
| <b>ROUND LAKE</b>    | 415    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                  |        | 238,904   | 213,807   | 25,097    | 9,538        | ---     | 34,635        | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>SANDSTONE</b>     | 2,459  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CEMETERY [25]        |        | ---       | ---       | ---       | ---          | ---     | ---           | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |



**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City                 | Pop.    | OPERATING  |            |           | NONOPERATING |           | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing  | DEBT SERVICE         |                       |
|------------------------------|---------|------------|------------|-----------|--------------|-----------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|------------|----------------------|-----------------------|
|                              |         | Revenue    | Expense    | Income    | Revenue      | Expense   |               |       |                   |                 |                                       |                   |            | Interest<br>Payments | Principal<br>Payments |
| <b>SLEEPY EYE</b>            | 3,504   |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| AMBULANCE                    |         | 166,314    | 147,032    | 19,282    | 20,099       | ---       | 39,381        | ---   | ---               | ---             | ---                                   | 99,047            | ---        | ---                  | ---                   |
| HEAT                         |         | 28,231     | 45,155     | (16,924)  | 639          | ---       | (16,285)      | ---   | ---               | ---             | ---                                   | ---               | ---        | ---                  | ---                   |
| <b>SPICER</b>                | 1,135   |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| LAKE UTILITY [15]            |         | 299,782    | 292,185    | 7,597     | 211          | ---       | 7,808         | ---   | ---               | ---             | ---                                   | ---               | ---        | ---                  | ---                   |
| <b>SPRINGFIELD</b>           | 2,211   |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| AMBULANCE                    |         | 101,504    | 146,841    | (45,337)  | 19,123       | ---       | (26,214)      | ---   | ---               | ---             | ---                                   | ---               | ---        | ---                  | ---                   |
| HEAT                         |         | 220        | 40         | 180       | 833          | 5,330     | (4,317)       | ---   | ---               | ---             | ---                                   | ---               | ---        | ---                  | ---                   |
| <b>ST. CLOUD</b>             | 61,248  |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| PARKING SYSTEM               |         | 1,380,577  | 991,091    | 389,486   | 47,783       | 11,048    | 426,221       | ---   | ---               | ---             | 104,624                               | 1,057,573         | 914,810    | 11,048               | ---                   |
| <b>ST. PAUL</b>              | 288,000 |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| HRA PARKING                  |         | 8,377,128  | 4,290,650  | 4,086,478 | 1,836,992    | 5,099,318 | 824,152       | ---   | ---               | ---             | (3,762)                               | 1,616,485         | 18,545,000 | 5,073,227            | 2,115,000             |
| IMPOUNDING LOT               |         | 2,094,383  | 2,082,211  | 12,172    | ---          | ---       | 12,172        | ---   | ---               | ---             | 96,284                                | 74,097            | ---        | ---                  | ---                   |
| REGIONAL WATER SERVICES [29] |         | 31,089,226 | 26,406,903 | 4,682,323 | 1,588,800    | 2,317,299 | 3,953,824     | ---   | ---               | 88,708          | ---                                   | 12,362,234        | ---        | 1,308,407            | 2,630,607             |
| SPECIAL SERVICES             |         | 5,193,263  | 5,386,751  | (193,488) | 99,454       | 3,420     | (97,454)      | ---   | 50,033            | ---             | 60,984                                | 396,012           | ---        | ---                  | ---                   |
| <b>ST. PETER</b>             | 9,979   |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| TELECOMMUNICATIONS           |         | 106,512    | 15,539     | 90,973    | ---          | ---       | 90,973        | ---   | ---               | ---             | ---                                   | 18,886            | ---        | ---                  | ---                   |
| TRANSIT                      |         | 52,315     | 220,283    | (167,968) | 134,486      | 134       | (33,616)      | ---   | 105,350           | 376             | ---                                   | ---               | ---        | 189                  | 2,200                 |
| <b>STEPHEN</b>               | 678     |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| GAS [0]                      |         | 227,672    | 229,922    | (2,250)   | 742          | ---       | (1,508)       | ---   | ---               | ---             | ---                                   | ---               | ---        | ---                  | ---                   |
| <b>STILLWATER</b>            | 16,109  |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| PARKING SYSTEM               |         | 226,421    | 175,458    | 50,963    | 53           | 11        | 51,005        | ---   | ---               | ---             | ---                                   | ---               | ---        | ---                  | ---                   |
| <b>THIEF RIVER FALLS</b>     | 8,447   |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| AIRPORT                      |         | 129,749    | 509,632    | (379,883) | 284,620      | 44,381    | (139,644)     | ---   | ---               | 144,668         | ---                                   | 587,795           | ---        | ---                  | ---                   |
| <b>TONKA BAY</b>             | 1,566   |            |            |           |              |           |               |       |                   |                 |                                       |                   |            |                      |                       |
| ANTENNA [*]                  |         | 45,382     | ---        | 45,382    | ---          | ---       | 45,382        | ---   | ---               | ---             | 92,362                                | ---               | ---        | ---                  | ---                   |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City           | Pop.   | OPERATING |           |           | NONOPERATING |         | NET<br>INCOME | Taxes | Federal<br>Grants | State<br>Grants | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing | DEBT SERVICE         |                       |
|------------------------|--------|-----------|-----------|-----------|--------------|---------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
|                        |        | Revenue   | Expense   | Income    | Revenue      | Expense |               |       |                   |                 |                                       |                   |           | Interest<br>Payments | Principal<br>Payments |
| LIQUOR LEASE [21]      |        | 23,821    | 3,552     | 20,269    | 1,121        | ---     | 21,390        | ---   | ---               | ---             | 15,000                                | ---               | ---       | ---                  | ---                   |
| <b>TRACY</b>           | 2,247  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| DEPUTY REGISTRAR       |        | 1,031,618 | 995,792   | 35,826    | 1,681        | 57      | 37,450        | ---   | ---               | ---             | 34,000                                | 2,859             | ---       | ---                  | ---                   |
| UTILITY SURCHARGE      |        | 121,567   | 117,387   | 4,180     | 11,813       | 30,604  | (14,611)      | ---   | ---               | ---             | (7,860)                               | 194,334           | 203,389   | 30,604               | 70,000                |
| <b>TWO HARBORS</b>     | 3,633  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                    |        | 2,779,373 | 2,685,354 | 94,019    | 97,737       | 6,641   | 185,115       | ---   | ---               | ---             | 12,000                                | 90,742            | ---       | ---                  | ---                   |
| <b>TYLER</b>           | 1,209  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| NATURAL GAS            |        | 280,236   | 233,501   | 46,735    | 5,497        | 80,461  | (28,229)      | ---   | ---               | ---             | ---                                   | 1,642             | ---       | 80,461               | 5,000                 |
| <b>VIRGINIA</b>        | 9,108  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| CITY STEAM             |        | 3,775,152 | 3,927,171 | (152,019) | 92,139       | 108,625 | (168,505)     | ---   | ---               | ---             | ---                                   | 415,385           | ---       | 108,625              | ---                   |
| GAS                    |        | 2,630,355 | 2,347,294 | 283,061   | 97,354       | 603     | 379,812       | ---   | 44,511            | ---             | ---                                   | 90,555            | ---       | 603                  | ---                   |
| <b>WARREN</b>          | 1,661  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                    |        | 801,200   | 633,814   | 167,386   | 1,102        | ---     | 168,488       | ---   | ---               | ---             | 174,784                               | 11,609            | ---       | ---                  | ---                   |
| <b>WASECA</b>          | 9,717  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AIRPORT                |        | 46,359    | 89,391    | (43,032)  | 15,909       | ---     | (27,123)      | ---   | ---               | ---             | ---                                   | ---               | ---       | ---                  | ---                   |
| <b>WAYZATA</b>         | 4,119  |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| LICENSE BUREAU         |        | 242,209   | 190,191   | 52,018    | 2,702        | ---     | 54,720        | ---   | ---               | ---             | 25,000                                | ---               | ---       | ---                  | ---                   |
| <b>WESTBROOK</b>       | 744    |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| GAS                    |        | 333,113   | 264,271   | 68,842    | 6,732        | 17,879  | 57,695        | ---   | ---               | ---             | ---                                   | ---               | ---       | 17,879               | 25,000                |
| <b>WHITE BEAR LAKE</b> | 24,874 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| AMBULANCE              |        | 598,102   | 555,113   | 42,989    | 10,000       | ---     | 52,989        | ---   | ---               | ---             | ---                                   | 31,318            | ---       | ---                  | ---                   |
| LICENSE BUREAU         |        | 647,226   | 471,178   | 176,048   | 4,077        | 652     | 179,473       | ---   | ---               | ---             | 100,000                               | 14,205            | ---       | ---                  | ---                   |
| <b>WILLMAR</b>         | 18,512 |           |           |           |              |         |               |       |                   |                 |                                       |                   |           |                      |                       |
| HEAT [29]              |        | 722,843   | 635,616   | 87,227    | 19,118       | 63,729  | 42,616        | ---   | ---               | ---             | 60,623                                | ---               | ---       | ---                  | ---                   |

**TABLE 22**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City          | Pop.   | OPERATING          |                    |                   | NONOPERATING      |                   | NET<br>INCOME     | Taxes          | Federal<br>Grants | State<br>Grants  | Transfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing         | DEBT SERVICE         |                       |
|-----------------------|--------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------------|------------------|---------------------------------------|-------------------|-------------------|----------------------|-----------------------|
|                       |        | Revenue            | Expense            | Income            | Revenue           | Expense           |                   |                |                   |                  |                                       |                   |                   | Interest<br>Payments | Principal<br>Payments |
| <b>WINONA</b>         | 26,902 |                    |                    |                   |                   |                   |                   |                |                   |                  |                                       |                   |                   |                      |                       |
| AIRPORT               |        | 22,806             | 233,735            | (210,929)         | 73,233            | ---               | (137,696)         | 2,134          | ---               | 69,627           | (1,183)                               | ---               | ---               | ---                  | ---                   |
| INSPECTIONS           |        | 630,811            | 392,991            | 237,820           | 9,948             | ---               | 247,768           | ---            | ---               | ---              | 177,953                               | ---               | ---               | ---                  | ---                   |
| PUBLIC TRANSPORTATION |        | 72,430             | 434,335            | (361,905)         | 370,068           | ---               | 8,163             | 1,715          | 136,054           | 227,024          | ---                                   | 110,843           | ---               | ---                  | ---                   |
| <b>WORTHINGTON</b>    | 11,248 |                    |                    |                   |                   |                   |                   |                |                   |                  |                                       |                   |                   |                      |                       |
| AIRPORT               |        | 53,888             | 634,600            | (580,712)         | 282,145           | ---               | (298,567)         | 80,739         | 56,768            | 108,411          | ---                                   | 162,353           | ---               | ---                  | ---                   |
| INDUSTRIAL WASTEWATER |        | 611,712            | 677,728            | (66,016)          | 12,933            | ---               | (53,083)          | ---            | ---               | ---              | ---                                   | 157,072           | ---               | ---                  | ---                   |
| PARKING SYSTEM        |        | 9,376              | 11,019             | (1,643)           | 2,247             | ---               | 604               | ---            | ---               | ---              | ---                                   | ---               | ---               | ---                  | ---                   |
|                       |        | <u>246,575,000</u> | <u>231,221,840</u> | <u>15,353,160</u> | <u>26,482,088</u> | <u>25,807,816</u> | <u>16,027,432</u> | <u>718,700</u> | <u>10,022,557</u> | <u>8,616,945</u> | <u>4,962,889</u>                      | <u>37,967,679</u> | <u>23,704,123</u> | <u>24,038,777</u>    | <u>39,615,531</u>     |

**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.   | Number of Stores | Type of Store | Sales     | Cost of Sales | Gross Profit | OPERATING |          | NONOPERATING |         | NET INCOME | Trasnfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE      |                    |
|-----------------|--------|------------------|---------------|-----------|---------------|--------------|-----------|----------|--------------|---------|------------|---------------------------------|----------------|-----------|-------------------|--------------------|
|                 |        |                  |               |           |               |              | Expense   | Income   | Revenue      | Expense |            |                                 |                |           | Interest Payments | Principal Payments |
| ADA             | 1,668  | 1                | ON & OFF SALE | 432,958   | 276,236       | 156,722      | 172,406   | (15,684) | 2,616        | ---     | (13,068)   | ---                             | 509            | ---       | ---               | ---                |
| AITKIN          | 2,074  | 1                | OFF SALE ONLY | 819,716   | 640,131       | 179,585      | 144,606   | 34,979   | 14,251       | ---     | 49,230     | 45,009                          | 572            | ---       | ---               | ---                |
| AKELEY          | 395    | 1                | ON & OFF SALE | 431,458   | 286,049       | 145,409      | 129,651   | 15,758   | ---          | ---     | 15,758     | ---                             | 824            | ---       | ---               | ---                |
| ALEXANDRIA      | 9,855  | 2                | OFF SALE ONLY | 3,376,622 | 2,653,582     | 723,040      | 400,151   | 322,889  | 3,984        | 4,377   | 322,496    | 300,000                         | 1,432          | ---       | ---               | ---                |
| ANOKA           | 18,121 | 2                | OFF SALE ONLY | 2,946,253 | 2,222,888     | 723,365      | 635,810   | 87,555   | 32,268       | ---     | 119,823    | 150,000                         | 28,037         | ---       | ---               | ---                |
| APPLE VALLEY    | 47,761 | 2                | OFF SALE ONLY | 5,461,784 | 4,158,775     | 1,303,009    | 879,495   | 423,514  | 21,836       | ---     | 445,350    | 235,000                         | 15,365         | ---       | ---               | ---                |
| APPLETON        | 2,586  | 1                | OFF SALE ONLY | 344,289   | 252,928       | 91,361       | 79,272    | 12,089   | ---          | ---     | 12,089     | 10,000                          | ---            | ---       | ---               | ---                |
| AUDUBON         | 458    | 1                | ON & OFF SALE | 514,362   | 312,538       | 201,824      | 176,635   | 25,189   | 3,669        | 19,313  | 9,545      | 1,000                           | ---            | ---       | 19,313            | 5,659              |
| AVOCA           | 138    | 1                | ON & OFF SALE | 178,182   | 99,598        | 78,584       | 83,237    | (4,653)  | ---          | ---     | (4,653)    | ---                             | 3,131          | ---       | ---               | ---                |
| BAGLEY          | 1,221  | 1                | OFF SALE ONLY | 745,231   | 582,634       | 162,597      | 114,196   | 48,401   | 1,306        | ---     | 49,707     | 30,000                          | 2,716          | ---       | ---               | ---                |
| BALATON         | 621    | 1                | ON & OFF SALE | 353,192   | 208,136       | 145,056      | 124,275   | 20,781   | 8,249        | ---     | 29,030     | 42,000                          | 11,396         | ---       | ---               | ---                |
| BARNESVILLE     | 2,260  | 1                | OFF SALE ONLY | 238,226   | 176,765       | 61,461       | 65,038    | (3,577)  | 2,531        | ---     | (1,046)    | ---                             | ---            | ---       | ---               | ---                |
| BARNUM          | 547    | 1                | ON & OFF SALE | 383,774   | 206,156       | 177,618      | 129,267   | 48,351   | 13,214       | ---     | 61,565     | 30,000                          | 4,420          | ---       | ---               | ---                |
| BATTLE LAKE     | 768    | 1                | OFF SALE ONLY | 772,449   | 558,649       | 213,800      | 133,748   | 80,052   | 2,561        | 22,785  | 59,828     | 15,000                          | 4,147          | ---       | 22,775            | ---                |
| BAUDETTE        | 1,072  | 1                | ON & OFF SALE | 982,812   | 623,438       | 359,374      | 248,598   | 110,776  | 4,880        | ---     | 115,656    | 220,846                         | 3,758          | ---       | ---               | ---                |
| BEAVER BAY      | 184    | 1                | ON & OFF SALE | 278,071   | 144,653       | 133,418      | 142,726   | (9,308)  | 12,140       | ---     | 2,832      | 1,000                           | ---            | ---       | ---               | ---                |
| BELVIEW         | 396    | 1                | ON & OFF SALE | 281,649   | 158,027       | 123,622      | 145,811   | (22,189) | 1,993        | ---     | (20,196)   | ---                             | ---            | ---       | ---               | ---                |
| BEMIDJI         | 12,408 | 2                | OFF SALE ONLY | 3,919,442 | 2,894,913     | 1,024,529    | 552,177   | 472,352  | 21,910       | ---     | 494,262    | 276,894                         | ---            | ---       | ---               | ---                |
| BENSON          | 3,391  | 1                | ON & OFF SALE | 833,962   | 511,955       | 322,007      | 286,236   | 35,771   | 5,082        | ---     | 40,853     | 50,000                          | 11,087         | ---       | ---               | ---                |
| BERTHA          | 465    | 1                | ON & OFF SALE | 176,206   | 105,127       | 71,079       | 83,537    | (12,458) | 1,683        | ---     | (10,775)   | ---                             | ---            | ---       | ---               | ---                |
| BIG FALLS       | 263    | 1                | ON & OFF SALE | 233,399   | 131,027       | 102,372      | 93,687    | 8,685    | 601          | ---     | 9,286      | ---                             | 2,840          | ---       | ---               | ---                |
| BIG LAKE        | 7,273  | 1                | OFF SALE ONLY | 1,988,091 | 1,476,281     | 511,810      | 277,910   | 233,900  | 13,026       | ---     | 246,926    | 150,000                         | ---            | ---       | ---               | ---                |
| BIGFORK         | 469    | 1                | ON & OFF SALE | 273,661   | 158,434       | 115,227      | 126,730   | (11,503) | ---          | ---     | (11,503)   | 7,500                           | 858            | ---       | ---               | ---                |
| BISCAY          | 114    | 1                | ON & OFF SALE | 436,811   | 208,330       | 228,481      | 201,906   | 26,575   | 25,594       | ---     | 52,169     | (187,592)                       | 858,263        | 690,000   | ---               | ---                |
| BLACKDUCK       | 727    | 1                | ON & OFF SALE | 724,960   | 448,844       | 276,116      | 182,279   | 93,837   | 10,987       | ---     | 104,824    | 57,937                          | 1,491          | ---       | ---               | ---                |
| BLUE EARTH      | 3,573  | 1                | OFF SALE ONLY | 896,847   | 674,763       | 222,084      | 156,643   | 65,441   | 18,611       | ---     | 84,052     | 23,644                          | 7,370          | ---       | ---               | ---                |
| BOYD            | 198    | 1                | ON & OFF SALE | 271,651   | 153,210       | 118,441      | 118,166   | 275      | 3,982        | ---     | 4,257      | ---                             | 4,315          | ---       | ---               | ---                |
| BRAHAM          | 1,301  | 1                | OFF SALE ONLY | 854,820   | 651,243       | 203,577      | 151,253   | 52,324   | 57,816       | 53,895  | 56,245     | 23,000                          | 14,915         | ---       | 430               | 13,168             |
| BRANDON         | 443    | 1                | ON & OFF SALE | 386,153   | 232,419       | 153,734      | 117,625   | 36,109   | 3,127        | ---     | 39,236     | 94,576                          | 46,512         | ---       | ---               | ---                |
| BROOKLYN CENTER | 29,185 | 1                | OFF SALE ONLY | 3,435,556 | 2,593,765     | 841,791      | 689,603   | 152,188  | 29,506       | ---     | 181,694    | 100,000                         | ---            | ---       | ---               | ---                |
| BROWERVILLE     | 729    | 1                | ON & OFF SALE | 448,003   | 248,562       | 199,441      | 178,812   | 20,629   | 2,834        | ---     | 23,463     | 24,153                          | 15,288         | ---       | ---               | ---                |
| BROWNS VALLEY   | 656    | 1                | ON & OFF SALE | 253,006   | 146,452       | 106,554      | 106,801   | (247)    | 5,521        | ---     | 5,274      | 19,771                          | ---            | ---       | ---               | ---                |
| BUFFALO         | 11,422 | 1                | OFF SALE ONLY | 1,889,125 | 1,278,573     | 610,552      | 316,933   | 293,619  | 5,350        | ---     | 298,969    | 300,000                         | 11,066         | ---       | ---               | ---                |
| BUFFALO LAKE    | 768    | 1                | ON & OFF SALE | 364,566   | 204,631       | 159,935      | 126,420   | 33,515   | 1,118        | ---     | 34,633     | ---                             | 15,996         | ---       | ---               | ---                |
| BUTTERFIELD     | 551    | 1                | OFF SALE ONLY | 198,441   | 154,614       | 43,827       | 41,055    | 2,772    | 1,246        | ---     | 4,018      | ---                             | ---            | ---       | ---               | ---                |
| CALEDONIA       | 2,962  | 1                | OFF SALE ONLY | 429,816   | 333,417       | 96,399       | 73,386    | 23,013   | ---          | ---     | 23,013     | 7,000                           | ---            | ---       | ---               | ---                |
| CALLAWAY        | 204    | 1                | ON & OFF SALE | 344,690   | 216,127       | 128,563      | 111,199   | 17,364   | 2,846        | ---     | 20,210     | 12,598                          | ---            | ---       | ---               | ---                |

**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City     | Pop.   | Number of Stores | Type of Store | Sales     | Cost of Sales | Gross Profit | OPERATING |          | NONOPERATING |         | NET INCOME | Trasnfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE      |                    |
|------------------|--------|------------------|---------------|-----------|---------------|--------------|-----------|----------|--------------|---------|------------|---------------------------------|----------------|-----------|-------------------|--------------------|
|                  |        |                  |               |           |               |              | Expense   | Income   | Revenue      | Expense |            |                                 |                |           | Interest Payments | Principal Payments |
| CAMBRIDGE        | 5,846  | 1                | OFF SALE ONLY | 2,816,282 | 2,147,683     | 668,599      | 384,133   | 284,466  | 20,845       | 4,570   | 300,741    | 175,000                         | 9,447          | ---       | 4,570             | 109,454            |
| CANTON           | 337    | 1                | OFF SALE ONLY | 95,097    | 74,960        | 20,137       | 21,389    | (1,252)  | 4,915        | ---     | 3,663      | ---                             | ---            | ---       | ---               | ---                |
| CLARISSA         | 630    | 1                | ON & OFF SALE | 354,597   | 208,382       | 146,215      | 126,357   | 19,858   | 4,175        | ---     | 24,033     | ---                             | 12,712         | ---       | ---               | ---                |
| CLEARBROOK       | 559    | 1                | ON & OFF SALE | 390,645   | 212,151       | 178,494      | 146,869   | 31,625   | 116          | ---     | 31,741     | 5,000                           | ---            | ---       | ---               | ---                |
| CLEMENTS         | 191    | 1                | ON & OFF SALE | ---       | ---           | ---          | ---       | ---      | ---          | ---     | ---        | 50,039                          | ---            | ---       | ---               | ---                |
| CLEVELAND        | 683    | 1                | ON & OFF SALE | 234,966   | 132,671       | 102,295      | 103,830   | (1,535)  | 12,000       | 3,885   | 6,580      | ---                             | ---            | ---       | 3,885             | 8,818              |
| CLONTARF         | 166    | 1                | ON & OFF SALE | 270,179   | 155,203       | 114,976      | 99,486    | 15,490   | ---          | ---     | 15,490     | 27,811                          | ---            | ---       | ---               | ---                |
| COLUMBIA HEIGHTS | 18,698 | 3                | OFF SALE ONLY | 6,857,307 | 5,254,598     | 1,602,709    | 1,106,310 | 496,399  | 138,380      | 3,939   | 630,840    | 217,954                         | ---            | ---       | ---               | ---                |
| CONGER           | 154    | 1                | ON & OFF SALE | 174,954   | 99,484        | 75,470       | 74,203    | 1,267    | 7,955        | 42      | 9,180      | ---                             | ---            | ---       | ---               | ---                |
| COOK             | 617    | 1                | OFF SALE ONLY | 956,823   | 720,942       | 235,881      | 146,927   | 88,954   | 9,966        | 4,781   | 94,139     | ---                             | ---            | ---       | 4,781             | 19,512             |
| COTTONWOOD       | 1,149  | 1                | ON & OFF SALE | 511,702   | 312,324       | 199,378      | 174,464   | 24,914   | 475          | 1,971   | 23,418     | 19,000                          | 9,319          | ---       | 1,971             | 4,916              |
| CROMWELL         | 190    | 1                | ON & OFF SALE | 378,452   | 217,824       | 160,628      | 113,730   | 46,898   | 10,443       | 412     | 56,929     | 69,000                          | ---            | ---       | ---               | ---                |
| CURRIE           | 215    | 1                | ON & OFF SALE | 207,019   | 127,909       | 79,110       | 84,369    | (5,259)  | 5,963        | 1,243   | (539)      | ---                             | 1,288          | ---       | ---               | ---                |
| DALTON           | 260    | 1                | OFF SALE ONLY | 240,840   | 177,945       | 62,895       | 45,005    | 17,890   | 938          | ---     | 18,828     | 15,000                          | ---            | ---       | ---               | ---                |
| DANVERS          | 105    | 1                | ON & OFF SALE | 238,145   | 124,776       | 113,369      | 96,796    | 16,573   | 3,878        | ---     | 20,451     | 1,000                           | ---            | ---       | ---               | ---                |
| DARWIN           | 283    | 1                | OFF SALE ONLY | 554,989   | 428,204       | 126,785      | 66,547    | 60,238   | 3,740        | ---     | 63,978     | 1,500                           | ---            | ---       | ---               | ---                |
| DAWSON           | 1,512  | 1                | OFF SALE ONLY | 362,826   | 267,891       | 94,935       | 83,875    | 11,060   | 1,905        | ---     | 12,965     | 2,000                           | ---            | ---       | ---               | ---                |
| DE GRAFF         | 141    | 1                | ON & OFF SALE | 246,700   | 125,250       | 121,450      | 81,791    | 39,659   | ---          | 246     | 39,413     | 16,000                          | 4,846          | ---       | 246               | ---                |
| DELANO           | 3,978  | 1                | ON & OFF SALE | 1,431,646 | 1,084,235     | 347,411      | 286,819   | 60,592   | 3,268        | 12,067  | 51,793     | 53,000                          | 67,974         | ---       | ---               | ---                |
| DELAVAN          | 213    | 1                | ON & OFF SALE | 175,736   | 87,955        | 87,781       | 90,829    | (3,048)  | 12,000       | 2,135   | 6,817      | ---                             | 3,009          | ---       | ---               | ---                |
| DETROIT LAKES    | 7,557  | 1                | OFF SALE ONLY | 3,275,572 | 2,478,424     | 797,148      | 299,445   | 497,703  | 42,261       | ---     | 539,964    | 307,000                         | 12,364         | ---       | ---               | ---                |
| DUNDEE           | 100    | 1                | ON & OFF SALE | 152,860   | 74,171        | 78,689       | 80,175    | (1,486)  | 12,018       | ---     | 10,532     | 17,706                          | 2,928          | ---       | ---               | ---                |
| EAGLE BEND       | 618    | 1                | ON & OFF SALE | 243,740   | 151,918       | 91,822       | 100,348   | (8,526)  | 18,076       | 2,500   | 7,050      | ---                             | 28,312         | ---       | ---               | ---                |
| EDEN PRAIRIE     | 57,000 | 3                | OFF SALE ONLY | 8,334,861 | 6,090,280     | 2,244,581    | 1,559,754 | 684,827  | 15,287       | 65,912  | 634,202    | 557,384                         | ---            | ---       | 63,387            | ---                |
| EDINA            | 47,570 | 3                | OFF SALE ONLY | 9,355,366 | 6,965,838     | 2,389,528    | 1,564,459 | 825,069  | ---          | 23,135  | 801,934    | 739,000                         | 960,261        | ---       | ---               | ---                |
| ELBOW LAKE       | 1,271  | 1                | OFF SALE ONLY | 97,040    | 70,896        | 26,144       | 49,537    | (23,393) | 377          | 18,992  | (42,008)   | ---                             | ---            | ---       | 1,135             | ---                |
| ELIZABETH        | 172    | 1                | OFF SALE ONLY | 282,232   | 248,298       | 33,934       | 51,254    | (17,320) | 4,644        | ---     | (12,676)   | 9,360                           | ---            | ---       | ---               | ---                |
| ELK RIVER        | 18,082 | 1                | OFF SALE ONLY | 4,072,018 | 2,997,847     | 1,074,171    | 545,917   | 528,254  | 60,000       | 53,975  | 534,279    | 158,300                         | ---            | ---       | 53,975            | 140,000            |
| ELLENDALE        | 598    | 1                | ON & OFF SALE | 274,443   | 179,544       | 94,899       | 115,256   | (20,357) | 8,560        | ---     | (11,797)   | 12,500                          | 1,148          | ---       | ---               | ---                |
| ELLSWORTH        | 527    | 1                | ON & OFF SALE | 198,745   | 109,670       | 89,075       | 73,480    | 15,595   | 8,376        | ---     | 23,971     | ---                             | ---            | ---       | ---               | ---                |
| ELMORE           | 713    | 1                | OFF SALE ONLY | 142,677   | 109,599       | 33,078       | 36,453    | (3,375)  | 1,092        | ---     | (2,283)    | 600                             | 1,600          | ---       | ---               | ---                |
| ERHARD           | 146    | 1                | OFF SALE ONLY | 291,929   | 225,263       | 66,666       | 60,837    | 5,829    | 5,771        | 420     | 11,180     | 5,000                           | 3,754          | ---       | ---               | ---                |
| FAIRFAX          | 1,311  | 1                | ON & OFF SALE | 351,126   | 214,099       | 137,027      | 156,983   | (19,956) | 10,930       | ---     | (9,026)    | 50,000                          | ---            | ---       | ---               | ---                |
| FAIRMONT         | 10,816 | 1                | OFF SALE ONLY | 2,111,054 | 1,581,252     | 529,802      | 289,434   | 240,368  | 57,554       | ---     | 297,922    | ---                             | ---            | ---       | ---               | ---                |
| FARMINGTON       | 14,255 | 2                | OFF SALE ONLY | 2,398,928 | 1,849,022     | 549,906      | 436,362   | 113,544  | 8,802        | 2,261   | 120,085    | 113,254                         | ---            | ---       | ---               | ---                |
| FERGUS FALLS     | 13,703 | 1                | OFF SALE ONLY | 3,015,425 | 2,288,228     | 727,197      | 373,404   | 353,793  | 88,469       | 6,348   | 435,914    | 268,200                         | 654,505        | 1,495,027 | 6,348             | ---                |
| FIFTY LAKES      | 396    | 1                | ON & OFF SALE | 270,536   | 128,755       | 141,781      | 118,592   | 23,189   | 1,999        | ---     | 25,188     | ---                             | 1,036          | ---       | ---               | ---                |

**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City  | Pop.   | Number of Stores | Type of Store | Sales     | Cost of Sales | Gross Profit | OPERATING |          | NONOPERATING |         | NET INCOME | Trasnfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE      |                    |
|---------------|--------|------------------|---------------|-----------|---------------|--------------|-----------|----------|--------------|---------|------------|---------------------------------|----------------|-----------|-------------------|--------------------|
|               |        |                  |               |           |               |              | Expense   | Income   | Revenue      | Expense |            |                                 |                |           | Interest Payments | Principal Payments |
| FINLAYSON     | 323    | 1                | ON & OFF SALE | 424,204   | 211,865       | 212,339      | 146,566   | 65,773   | 1,200        | ---     | 66,973     | 174,000                         | ---            | ---       | ---               | ---                |
| FLENSBURG     | 242    | 1                | ON & OFF SALE | 238,393   | 113,867       | 124,526      | 99,646    | 24,880   | 16,879       | 10,131  | 31,628     | ---                             | 11,404         | ---       | 4,233             | 10,000             |
| FORESTON      | 401    | 1                | ON & OFF SALE | 323,626   | 181,985       | 141,641      | 127,363   | 14,278   | 22,683       | ---     | 36,961     | ---                             | ---            | ---       | ---               | ---                |
| FRAZEE        | 1,373  | 1                | ON & OFF SALE | 568,129   | 358,183       | 209,946      | 235,546   | (25,600) | ---          | ---     | (25,600)   | ---                             | ---            | ---       | ---               | ---                |
| FRIDLEY       | 27,460 | 2                | OFF SALE ONLY | 5,296,231 | 4,182,313     | 1,113,918    | 776,079   | 337,839  | 20,965       | 9,699   | 349,105    | 400,000                         | ---            | ---       | ---               | ---                |
| GILMAN        | 225    | 1                | ON & OFF SALE | 320,924   | 178,502       | 142,422      | 149,668   | (7,246)  | 24,307       | ---     | 17,061     | 10,800                          | 6,578          | ---       | ---               | ---                |
| GLENCOE       | 5,549  | 1                | OFF SALE ONLY | 1,071,110 | 845,720       | 225,390      | 138,010   | 87,380   | 1,056        | 19,336  | 69,100     | 55,000                          | 10,085         | ---       | 19,336            | 30,000             |
| GLENWOOD      | 2,591  | 2                | ON & OFF SALE | 1,033,467 | 735,002       | 298,465      | 291,990   | 6,475    | 20,438       | ---     | 26,913     | ---                             | 13,378         | ---       | ---               | ---                |
| GOODRIDGE     | 98     | 1                | ON & OFF SALE | 223,357   | 135,332       | 88,025       | 102,256   | (14,231) | 7,894        | ---     | (6,337)    | ---                             | ---            | ---       | ---               | ---                |
| GRAND MARAIS  | 1,402  | 1                | OFF SALE ONLY | 1,147,528 | 773,309       | 374,219      | 208,216   | 166,003  | 16,771       | ---     | 182,774    | 120,000                         | ---            | ---       | ---               | ---                |
| GRANITE FALLS | 3,053  | 1                | OFF SALE ONLY | 653,263   | 473,198       | 180,065      | 108,882   | 71,183   | 18,387       | ---     | 89,570     | 107,333                         | 3,405          | ---       | ---               | ---                |
| HACKENSACK    | 308    | 1                | ON & OFF SALE | 741,584   | 457,201       | 284,383      | 208,285   | 76,098   | 16           | ---     | 76,114     | 43,500                          | 4,099          | ---       | ---               | ---                |
| HADLEY        | 68     | 1                | ON & OFF SALE | 122,415   | 58,733        | 63,682       | 69,771    | (6,089)  | 12,362       | ---     | 6,273      | ---                             | 1,781          | ---       | ---               | ---                |
| HANLEY FALLS  | 317    | 1                | ON & OFF SALE | 224,136   | 115,099       | 109,037      | 94,523    | 14,514   | 721          | ---     | 15,235     | 5,000                           | 3,975          | ---       | ---               | ---                |
| HANSKA        | 437    | 1                | ON & OFF SALE | 377,993   | 181,377       | 196,616      | 156,349   | 40,267   | 1,663        | ---     | 41,930     | 28,300                          | 8,456          | ---       | ---               | ---                |
| HAWLEY        | 1,899  | 1                | OFF SALE ONLY | 466,338   | 350,481       | 115,857      | 106,493   | 9,364    | ---          | 1,895   | 7,469      | 10,000                          | ---            | ---       | 1,895             | ---                |
| HERMAN        | 444    | 1                | ON & OFF SALE | 308,714   | 192,102       | 116,612      | 105,419   | 11,193   | 17,158       | 1,010   | 27,341     | 7,951                           | ---            | ---       | ---               | ---                |
| HERON LAKE    | 767    | 1                | ON & OFF SALE | 238,032   | 138,334       | 99,698       | 89,350    | 10,348   | 734          | ---     | 11,082     | 280                             | 595            | ---       | ---               | ---                |
| HINCKLEY      | 1,307  | 1                | ON & OFF SALE | 1,410,608 | 941,234       | 469,374      | 358,332   | 111,042  | 6,614        | 12,685  | 104,971    | 100,250                         | 13,842         | ---       | 12,685            | 15,000             |
| HITTERDAL     | 197    | 1                | ON & OFF SALE | 315,743   | 164,382       | 151,361      | 109,546   | 41,815   | ---          | ---     | 41,815     | 10,000                          | ---            | ---       | ---               | ---                |
| HOLDINGFORD   | 744    | 1                | ON & OFF SALE | 350,884   | 169,731       | 181,153      | 131,046   | 50,107   | ---          | ---     | 50,107     | 30,372                          | 1,050          | ---       | ---               | ---                |
| HOUSTON       | 1,019  | 1                | ON & OFF SALE | 410,245   | 213,476       | 196,769      | 198,330   | (1,561)  | 6,097        | ---     | 4,536      | 19,200                          | 2,681          | ---       | ---               | ---                |
| HOWARD LAKE   | 1,876  | 1                | ON & OFF SALE | 956,894   | 636,942       | 319,952      | 216,848   | 103,104  | 9,696        | 1,279   | 111,521    | 40,000                          | 5,164          | ---       | ---               | ---                |
| HUTCHINSON    | 13,403 | 1                | OFF SALE ONLY | 3,599,875 | 2,781,474     | 818,401      | 482,152   | 336,249  | 17,844       | 2,876   | 351,217    | 277,200                         | 2,904          | ---       | 2,876             | ---                |
| ISANTI        | 3,793  | 1                | OFF SALE ONLY | 1,478,107 | 1,146,690     | 331,417      | 196,500   | 134,917  | 13,291       | ---     | 148,208    | 117,191                         | 7,709          | ---       | ---               | ---                |
| ISLE          | 740    | 1                | ON & OFF SALE | 1,187,482 | 875,126       | 312,356      | 338,428   | (26,072) | 423          | ---     | (25,649)   | 30,780                          | 6,400          | ---       | ---               | ---                |
| IVANHOE       | 665    | 1                | ON & OFF SALE | 372,370   | 210,868       | 161,502      | 144,851   | 16,651   | 624          | 260     | 17,015     | 1,000                           | 24,675         | ---       | ---               | ---                |
| JACKSON       | 3,490  | 1                | OFF SALE ONLY | 578,807   | 467,387       | 111,420      | 111,730   | (310)    | 12,267       | ---     | 11,957     | 10,000                          | ---            | ---       | ---               | ---                |
| JASPER        | 598    | 1                | ON & OFF SALE | 188,541   | 92,557        | 95,984       | 94,803    | 1,181    | 1,132        | ---     | 2,313      | 15,000                          | ---            | ---       | ---               | ---                |
| KASSON        | 4,788  | 1                | OFF SALE ONLY | 738,605   | 557,630       | 180,975      | 153,897   | 27,078   | 2,078        | ---     | 29,156     | 1,000                           | ---            | ---       | ---               | ---                |
| KELLIHER      | 304    | 1                | ON & OFF SALE | 362,273   | 200,215       | 162,058      | 120,349   | 41,709   | 1,760        | ---     | 43,469     | 20,000                          | ---            | ---       | ---               | ---                |
| KELLOGG       | 444    | 1                | ON & OFF SALE | 175,378   | 76,411        | 98,967       | 91,402    | 7,565    | 6,375        | ---     | 13,940     | 6,000                           | 560            | ---       | ---               | ---                |
| KENSINGTON    | 276    | 1                | ON & OFF SALE | ---       | ---           | ---          | ---       | ---      | ---          | ---     | ---        | ---                             | ---            | ---       | ---               | ---                |
| KENYON        | 1,687  | 1                | ON & OFF SALE | 510,041   | 291,595       | 218,446      | 184,665   | 33,781   | 14,585       | ---     | 48,366     | 28,000                          | 547            | ---       | ---               | ---                |
| KIESTER       | 538    | 1                | OFF SALE ONLY | 123,848   | 83,106        | 40,742       | 30,039    | 10,703   | ---          | ---     | 10,703     | 71                              | ---            | ---       | ---               | ---                |
| LAFAYETTE     | 531    | 1                | ON & OFF SALE | 115,556   | 54,483        | 61,073       | 57,289    | 3,784    | 108,915      | ---     | 112,699    | ---                             | ---            | ---       | ---               | ---                |
| LAKE BENTON   | 699    | 1                | ON & OFF SALE | 230,942   | 127,326       | 103,616      | 95,392    | 8,224    | 7,520        | ---     | 15,744     | 40,000                          | 564            | ---       | ---               | ---                |

**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City | Pop.   | Number of Stores | Type of Store | Sales     | Cost of Sales | Gross Profit | OPERATING |          | NONOPERATING |         | NET INCOME | Trasnfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE      |                    |
|--------------|--------|------------------|---------------|-----------|---------------|--------------|-----------|----------|--------------|---------|------------|---------------------------------|----------------|-----------|-------------------|--------------------|
|              |        |                  |               |           |               |              | Expense   | Income   | Revenue      | Expense |            |                                 |                |           | Interest Payments | Principal Payments |
| LAKE LILLIAN | 253    | 1                | OFF SALE ONLY | 126,091   | 98,710        | 27,381       | 37,275    | (9,894)  | ---          | ---     | (9,894)    | (8,500)                         | ---            | ---       | ---               | ---                |
| LAKE PARK    | 799    | 1                | ON & OFF SALE | 625,239   | 380,251       | 244,988      | 215,978   | 29,010   | 5,829        | ---     | 34,839     | 11,200                          | 6,252          | ---       | ---               | ---                |
| LAKE WILSON  | 264    | 1                | ON & OFF SALE | 219,863   | 115,057       | 104,806      | 104,296   | 510      | 6,355        | 930     | 5,935      | 77,175                          | ---            | ---       | ---               | ---                |
| LAKEFIELD    | 1,720  | 1                | OFF SALE ONLY | 251,325   | 175,698       | 75,627       | 72,429    | 3,198    | 5,447        | 165     | 8,480      | (380)                           | 126            | ---       | ---               | ---                |
| LAKEVILLE    | 46,285 | 3                | OFF SALE ONLY | 9,495,093 | 7,220,734     | 2,274,359    | 1,409,755 | 864,604  | 29,205       | 58,787  | 835,022    | 315,265                         | 37,321         | ---       | 55,148            | 105,000            |
| LANCASTER    | 364    | 1                | ON & OFF SALE | 245,394   | 148,460       | 96,934       | 88,895    | 8,039    | 2,161        | ---     | 10,200     | 10,000                          | 2,945          | ---       | ---               | ---                |
| LE CENTER    | 2,299  | 1                | ON & OFF SALE | 646,568   | 436,945       | 209,623      | 160,985   | 48,638   | 18,298       | ---     | 66,936     | 50,000                          | 2,245          | ---       | ---               | ---                |
| LEROY        | 921    | 1                | OFF SALE ONLY | 172,309   | 137,979       | 34,330       | 37,089    | (2,759)  | 3,868        | ---     | 1,109      | ---                             | ---            | ---       | ---               | ---                |
| LEWISVILLE   | 264    | 1                | ON & OFF SALE | 185,959   | 112,268       | 73,691       | 85,473    | (11,782) | 4,462        | ---     | (7,320)    | ---                             | ---            | ---       | ---               | ---                |
| LEXINGTON    | 2,220  | 1                | OFF SALE ONLY | 2,409,913 | 1,904,069     | 505,844      | 361,842   | 144,002  | 5,896        | ---     | 149,898    | 453,713                         | 3,808          | ---       | ---               | ---                |
| LINDSTROM    | 3,395  | 2                | ON & OFF SALE | 2,020,796 | 1,488,407     | 532,389      | 400,277   | 132,112  | 20,516       | 8,723   | 143,905    | 1,845                           | ---            | ---       | 8,723             | ---                |
| LISMORE      | 228    | 1                | ON & OFF SALE | 299,269   | 155,999       | 143,270      | 138,292   | 4,978    | 220          | 4,395   | 803        | ---                             | 1,913          | ---       | 4,395             | 8,832              |
| LITCHFIELD   | 6,643  | 1                | OFF SALE ONLY | 1,407,643 | 1,103,114     | 304,529      | 200,094   | 104,435  | 8,392        | ---     | 112,827    | 64,000                          | ---            | ---       | ---               | ---                |
| LITTLEFORK   | 654    | 1                | ON & OFF SALE | 276,946   | 163,966       | 112,980      | 112,103   | 877      | 2,618        | ---     | 3,495      | 25,341                          | 11,139         | ---       | ---               | ---                |
| LONG PRAIRIE | 3,027  | 1                | OFF SALE ONLY | 892,994   | 668,975       | 224,019      | 122,281   | 101,738  | 11,111       | ---     | 112,849    | 75,000                          | 2,010          | ---       | ---               | ---                |
| LONGVILLE    | 182    | 1                | ON & OFF SALE | 736,995   | 450,103       | 286,892      | 208,307   | 78,585   | 12,122       | ---     | 90,707     | 50,000                          | 884            | ---       | ---               | ---                |
| LONSDALE     | 1,708  | 1                | ON & OFF SALE | 724,109   | 484,667       | 239,442      | 172,637   | 66,805   | 27,642       | ---     | 94,447     | ---                             | 539            | ---       | ---               | ---                |
| LUVERNE      | 4,631  | 1                | OFF SALE ONLY | 693,208   | 503,540       | 189,668      | 154,790   | 34,878   | 7,866        | ---     | 42,744     | 35,000                          | ---            | ---       | ---               | ---                |
| MABEL        | 764    | 1                | ON & OFF SALE | 276,511   | 171,500       | 105,011      | 91,102    | 13,909   | 5,487        | 11,904  | 7,492      | 5,000                           | ---            | ---       | ---               | ---                |
| MADELIA      | 2,330  | 1                | OFF SALE ONLY | 280,902   | 214,801       | 66,101       | 43,927    | 22,174   | 7,827        | ---     | 30,001     | 40,000                          | ---            | ---       | ---               | ---                |
| MADISON      | 1,759  | 1                | OFF SALE ONLY | 322,005   | 235,046       | 86,959       | 83,416    | 3,543    | 1,575        | ---     | 5,118      | ---                             | ---            | ---       | ---               | ---                |
| MAHNOMEN     | 1,214  | 2                | ON & OFF SALE | 902,992   | 594,540       | 308,452      | 272,103   | 36,349   | 20,328       | 2,500   | 54,177     | 51,903                          | 5,099          | ---       | ---               | ---                |
| MAPLE LAKE   | 1,650  | 1                | OFF SALE ONLY | 983,010   | 740,515       | 242,495      | 138,325   | 104,170  | 4,030        | ---     | 108,200    | 20,000                          | 19,231         | ---       | ---               | ---                |
| MAPLETON     | 1,682  | 1                | ON & OFF SALE | 370,583   | 242,377       | 128,206      | 145,694   | (17,488) | 19,883       | ---     | 2,395      | 10,000                          | 5,830          | ---       | ---               | ---                |
| MARSHALL     | 12,778 | 1                | OFF SALE ONLY | 2,888,561 | 2,141,301     | 747,260      | 270,796   | 476,464  | 21,596       | ---     | 498,060    | 300,759                         | 4,972          | ---       | ---               | ---                |
| MAYNARD      | 378    | 1                | ON & OFF SALE | 317,757   | 171,031       | 146,726      | 130,113   | 16,613   | 893          | ---     | 17,506     | 8,000                           | 479            | ---       | ---               | ---                |
| MAZEPPA      | 793    | 1                | ON & OFF SALE | 301,804   | 186,892       | 114,912      | 104,119   | 10,793   | 7,189        | ---     | 17,982     | 25,000                          | ---            | ---       | ---               | ---                |
| MEDFORD      | 1,044  | 1                | ON & OFF SALE | 561,732   | 342,660       | 219,072      | 199,217   | 19,855   | 9,618        | ---     | 29,473     | 40,000                          | ---            | ---       | ---               | ---                |
| MENAHGA      | 1,217  | 1                | ON & OFF SALE | 752,234   | 452,138       | 300,096      | 236,954   | 63,142   | 4,127        | 8,773   | 58,496     | 50,000                          | 17,361         | ---       | 8,773             | 9,812              |
| MENTOR       | 126    | 1                | ON & OFF SALE | 337,249   | 168,546       | 168,703      | 154,363   | 14,340   | 12,544       | ---     | 26,884     | 20,000                          | 17,552         | ---       | ---               | ---                |
| MILACA       | 2,606  | 1                | OFF SALE ONLY | 991,489   | 757,736       | 233,753      | 139,278   | 94,475   | 4,912        | 12,073  | 87,314     | 15,000                          | ---            | ---       | 12,073            | 20,000             |
| MILLERVILLE  | 116    | 1                | ON & OFF SALE | 329,742   | 166,852       | 162,890      | 120,107   | 42,783   | 3,066        | ---     | 45,849     | 21,900                          | 11,276         | ---       | ---               | ---                |
| MILTONA      | 290    | 1                | ON & OFF SALE | 536,964   | 327,472       | 209,492      | 194,230   | 15,262   | 20,723       | ---     | 35,985     | 78,000                          | 3,686          | ---       | ---               | ---                |
| MONTEVIDEO   | 5,480  | 1                | OFF SALE ONLY | 1,465,381 | 1,114,712     | 350,669      | 265,417   | 85,252   | 277          | 3,948   | 81,581     | 80,000                          | ---            | ---       | 3,780             | ---                |
| MONTICELLO   | 8,839  | 1                | OFF SALE ONLY | 3,120,173 | 2,332,690     | 787,483      | 465,038   | 322,445  | 33,986       | ---     | 356,431    | 200,000                         | 408,527        | ---       | ---               | ---                |
| MOOSE LAKE   | 2,327  | 1                | ON & OFF SALE | 765,585   | 495,953       | 269,632      | 185,338   | 84,294   | 12,594       | ---     | 96,888     | 79,342                          | ---            | ---       | ---               | ---                |
| MORA         | 3,304  | 1                | OFF SALE ONLY | 2,044,642 | 1,555,307     | 489,335      | 239,682   | 249,653  | 32,281       | ---     | 281,934    | 260,000                         | 11,745         | ---       | ---               | ---                |

**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.   | Number of Stores | Type of Store | Sales     | Cost of Sales | Gross Profit | OPERATING |          | NONOPERATING |         | NET INCOME | Trasnfers To/(From) Other Funds | Capital Outlay | DEBT SERVICE |                   |                    |
|-----------------|--------|------------------|---------------|-----------|---------------|--------------|-----------|----------|--------------|---------|------------|---------------------------------|----------------|--------------|-------------------|--------------------|
|                 |        |                  |               |           |               |              | Expense   | Income   | Revenue      | Expense |            |                                 |                | Borrowing    | Interest Payments | Principal Payments |
| MORRIS          | 5,207  | 1                | OFF SALE ONLY | 1,074,518 | 825,934       | 248,584      | 161,761   | 86,823   | 2,242        | 13,884  | 75,181     | 58,500                          | ---            | ---          | ---               | ---                |
| MORTON          | 436    | 1                | ON & OFF SALE | 314,694   | 164,728       | 149,966      | 122,075   | 27,891   | 5,085        | ---     | 32,976     | 27,500                          | ---            | ---          | ---               | ---                |
| MOUND           | 9,460  | 1                | OFF SALE ONLY | 1,881,175 | 1,438,619     | 442,556      | 367,505   | 75,051   | 17,768       | 65,990  | 26,829     | 194,000                         | 657,137        | ---          | 65,990            | ---                |
| NEVIS           | 360    | 1                | ON & OFF SALE | 500,001   | 295,902       | 204,099      | 141,102   | 62,997   | ---          | ---     | 62,997     | 77,426                          | ---            | ---          | ---               | ---                |
| NEW YORK MILLS  | 1,175  | 1                | ON & OFF SALE | 592,592   | 348,656       | 243,936      | 160,429   | 83,507   | 3,581        | ---     | 87,088     | 50,000                          | ---            | ---          | ---               | ---                |
| NISSWA          | 1,990  | 1                | ON & OFF SALE | 1,910,911 | 1,335,326     | 575,585      | 494,602   | 80,983   | ---          | 3,563   | 77,420     | 87,500                          | 53,037         | 130,000      | 3,563             | ---                |
| NORTH BRANCH    | 8,978  | 1                | OFF SALE ONLY | 1,460,939 | 1,072,093     | 388,846      | 275,947   | 112,899  | 10,792       | 45,035  | 78,656     | 4,307                           | ---            | ---          | 45,035            | ---                |
| NORTHFIELD      | 17,846 | 1                | OFF SALE ONLY | 2,158,759 | 1,599,023     | 559,736      | 457,467   | 102,269  | 31,537       | 1,035   | 132,771    | 180,000                         | 34,415         | ---          | ---               | ---                |
| NORTHOME        | 224    | 1                | ON & OFF SALE | 195,881   | 111,304       | 84,577       | 72,959    | 11,618   | 2,470        | ---     | 14,088     | 17,000                          | 2,767          | ---          | ---               | ---                |
| OGEMA           | 138    | 1                | ON & OFF SALE | 384,044   | 244,878       | 139,166      | 75,564    | 63,602   | 6,173        | ---     | 69,775     | 15,000                          | ---            | ---          | ---               | ---                |
| OGILVIE         | 481    | 1                | ON & OFF SALE | 386,585   | 228,277       | 158,308      | 157,087   | 1,221    | 24,495       | 149     | 25,567     | 58,284                          | ---            | ---          | ---               | ---                |
| OKABENA         | 181    | 1                | ON & OFF SALE | 273,031   | 166,626       | 106,405      | 128,575   | (22,170) | 15,042       | ---     | (7,128)    | (9,500)                         | ---            | ---          | ---               | ---                |
| OLIVIA          | 2,551  | 1                | ON & OFF SALE | 733,162   | 503,582       | 229,580      | 280,784   | (51,204) | 21,422       | ---     | (29,782)   | 10,000                          | ---            | ---          | ---               | ---                |
| ORR             | 248    | 1                | ON & OFF SALE | 470,395   | 290,204       | 180,191      | 174,900   | 5,291    | 28,430       | ---     | 33,721     | 10,000                          | 31,656         | 17,181       | ---               | ---                |
| OSAKIS          | 1,605  | 2                | ON & OFF SALE | 487,479   | 277,877       | 209,602      | 170,241   | 39,361   | 11,205       | ---     | 50,566     | 25,000                          | 9,641          | ---          | ---               | ---                |
| PALISADE        | 122    | 1                | ON & OFF SALE | 383,647   | 269,154       | 114,493      | 96,357    | 18,136   | 1,715        | ---     | 19,851     | 40,000                          | 3,759          | ---          | ---               | ---                |
| PARK RAPIDS     | 3,393  | 1                | OFF SALE ONLY | 2,197,816 | 1,699,347     | 498,469      | 337,482   | 160,987  | 12,811       | ---     | 173,798    | ---                             | 9,490          | ---          | ---               | ---                |
| PARKERS PRAIRIE | 1,018  | 1                | ON & OFF SALE | 356,145   | 234,858       | 121,287      | 110,461   | 10,826   | 23,059       | ---     | 33,885     | ---                             | ---            | ---          | ---               | ---                |
| PAYNESVILLE     | 2,305  | 1                | OFF SALE ONLY | 709,347   | 547,439       | 161,908      | 122,307   | 39,601   | 7,766        | 48      | 47,319     | 47,500                          | 2,365          | ---          | ---               | ---                |
| PELICAN RAPIDS  | 2,431  | 1                | OFF SALE ONLY | 555,257   | 418,414       | 136,843      | 120,973   | 15,870   | 1,286        | ---     | 17,156     | ---                             | 27,705         | ---          | ---               | ---                |
| PERHAM          | 2,645  | 1                | OFF SALE ONLY | 1,164,757 | 865,877       | 298,880      | 153,645   | 145,235  | 12,202       | 1,320   | 156,117    | 132,000                         | ---            | ---          | 1,320             | 40,000             |
| PINE CITY       | 3,125  | 1                | OFF SALE ONLY | 1,533,596 | 1,158,224     | 375,372      | 262,710   | 112,662  | 7,335        | ---     | 119,997    | 34,665                          | 22,912         | ---          | ---               | ---                |
| PINE ISLAND     | 2,845  | 1                | ON & OFF SALE | 606,028   | 366,959       | 239,069      | 253,754   | (14,685) | 26,835       | ---     | 12,150     | ---                             | 126,335        | ---          | ---               | ---                |
| PIPESTONE       | 4,383  | 1                | OFF SALE ONLY | 858,531   | 628,714       | 229,817      | 135,908   | 93,909   | 12,119       | ---     | 106,028    | 64,486                          | 7,750          | ---          | ---               | ---                |
| PLAINVIEW       | 3,242  | 1                | ON & OFF SALE | 619,854   | 399,410       | 220,444      | 217,193   | 3,251    | 22,202       | ---     | 25,453     | 22,000                          | 14,645         | ---          | ---               | ---                |
| PRINCETON       | 4,149  | 1                | OFF SALE ONLY | 1,654,436 | 1,234,292     | 420,144      | 227,965   | 192,179  | 48,953       | 6,265   | 234,867    | 61,670                          | ---            | ---          | 6,265             | 3,117              |
| PROCTOR         | 2,841  | 1                | OFF SALE ONLY | 764,914   | 597,231       | 167,683      | 130,457   | 37,226   | 116          | 8,219   | 29,123     | 2,000                           | ---            | ---          | 8,219             | ---                |
| RANDALL         | 550    | 1                | ON & OFF SALE | 508,381   | 317,775       | 190,606      | 171,534   | 19,072   | 8,352        | ---     | 27,424     | 10,000                          | 20,191         | ---          | ---               | ---                |
| RANIER          | 184    | 1                | ON & OFF SALE | 327,044   | 165,459       | 161,585      | 160,699   | 886      | 240          | ---     | 1,126      | 15,000                          | 940            | ---          | ---               | ---                |
| REDWOOD FALLS   | 5,399  | 1                | OFF SALE ONLY | 1,105,241 | 866,570       | 238,671      | 166,634   | 72,037   | 17,207       | 16,557  | 72,687     | 25,000                          | 640,539        | 640,539      | 24,034            | ---                |
| REMER           | 368    | 1                | ON & OFF SALE | 497,381   | 281,817       | 215,564      | 145,684   | 69,880   | ---          | ---     | 69,880     | 59,228                          | 9,100          | ---          | ---               | ---                |
| RENVILLE        | 1,303  | 1                | ON & OFF SALE | 458,639   | 281,168       | 177,471      | 187,928   | (10,457) | 23,506       | ---     | 13,049     | ---                             | 13,901         | ---          | ---               | ---                |
| RICHFIELD       | 34,575 | 4                | OFF SALE ONLY | 9,074,722 | 6,961,781     | 2,112,941    | 1,595,920 | 517,021  | 34,230       | 3,852   | 547,399    | 698,320                         | 4,255          | ---          | ---               | ---                |
| ROBBINSDALE     | 14,077 | 1                | OFF SALE ONLY | 2,118,604 | 1,612,543     | 506,061      | 429,649   | 76,412   | 10,904       | ---     | 87,316     | 75,000                          | 4,886          | ---          | ---               | ---                |
| ROGERS          | 5,010  | 2                | ON & OFF SALE | 1,691,950 | 1,129,655     | 562,295      | 491,488   | 70,807   | (1,341)      | 68,039  | 1,427      | ---                             | 1,973,364      | ---          | 67,847            | 35,000             |
| ROSEAU          | 2,746  | 1                | OFF SALE ONLY | 1,278,098 | 947,554       | 330,544      | 196,450   | 134,094  | 11,739       | ---     | 145,833    | 419,000                         | 18,900         | ---          | ---               | ---                |
| ROUND LAKE      | 415    | 1                | OFF SALE ONLY | 75,051    | 53,487        | 21,564       | 38,203    | (16,639) | 3,274        | ---     | (13,365)   | ---                             | ---            | ---          | ---               | ---                |



**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City      | Pop.   | Number of Stores | Type of Store | Sales     | Cost of Sales | Gross Profit | OPERATING |          | NONOPERATING |         | NET INCOME | Trasnfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE      |                    |
|-------------------|--------|------------------|---------------|-----------|---------------|--------------|-----------|----------|--------------|---------|------------|---------------------------------|----------------|-----------|-------------------|--------------------|
|                   |        |                  |               |           |               |              | Expense   | Income   | Revenue      | Expense |            |                                 |                |           | Interest Payments | Principal Payments |
| RUSH CITY         | 2,447  | 1                | ON & OFF SALE | 661,702   | 441,256       | 220,446      | 229,777   | (9,331)  | 17,592       | 1       | 8,260      | ---                             | ---            | ---       | ---               | ---                |
| RUSHFORD          | 1,742  | 1                | ON & OFF SALE | 525,831   | 356,642       | 169,189      | 146,351   | 22,838   | 13,799       | ---     | 36,637     | 60,000                          | 4,590          | ---       | ---               | ---                |
| RUSSELL           | 359    | 1                | ON & OFF SALE | 271,405   | 136,820       | 134,585      | 96,326    | 38,259   | 6,234        | 111     | 44,382     | ---                             | 5,096          | ---       | ---               | ---                |
| SACRED HEART      | 539    | 1                | ON & OFF SALE | 295,199   | 169,948       | 125,251      | 153,727   | (28,476) | 11,984       | ---     | (16,492)   | ---                             | 7,072          | 5,865     | ---               | ---                |
| SAUK RAPIDS       | 11,423 | 1                | OFF SALE ONLY | 2,099,015 | 1,653,205     | 445,810      | 282,831   | 162,979  | 18,315       | 1,563   | 179,731    | 100,000                         | 13,547         | ---       | 1,563             | ---                |
| SAVAGE            | 23,220 | 3                | OFF SALE ONLY | 6,039,271 | 4,563,698     | 1,475,573    | 1,066,975 | 408,598  | 79,576       | 135,923 | 352,251    | 376,000                         | ---            | ---       | 106,784           | 80,000             |
| SEBEKA            | 696    | 1                | ON & OFF SALE | 504,435   | 278,519       | 225,916      | 133,718   | 92,198   | 3,184        | ---     | 95,382     | 60,000                          | 5,185          | ---       | ---               | ---                |
| SHERBURN          | 1,065  | 1                | ON & OFF SALE | 394,120   | 239,674       | 154,446      | 144,144   | 10,302   | 11,228       | 800     | 20,730     | 10,000                          | 1,399          | ---       | ---               | ---                |
| SHOREWOOD         | 7,590  | 3                | OFF SALE ONLY | 2,507,191 | 1,829,852     | 677,339      | 553,945   | 123,394  | 13,539       | ---     | 136,933    | 30,000                          | 7,830          | ---       | ---               | ---                |
| SILVER BAY        | 2,050  | 1                | ON & OFF SALE | 714,408   | 433,280       | 281,128      | 225,040   | 56,088   | 12,879       | ---     | 68,967     | 34,484                          | 5,497          | ---       | ---               | ---                |
| SILVER LAKE       | 774    | 1                | ON & OFF SALE | 510,956   | 292,920       | 218,036      | 212,994   | 5,042    | 1,962        | ---     | 7,004      | 8,000                           | 13,329         | ---       | ---               | ---                |
| SLEEPY EYE        | 3,504  | 1                | OFF SALE ONLY | 413,343   | 301,230       | 112,113      | 109,300   | 2,813    | 6,765        | ---     | 9,578      | 50,000                          | ---            | ---       | ---               | ---                |
| SOUTH HAVEN       | 191    | 1                | ON & OFF SALE | 348,027   | 176,733       | 171,294      | 136,355   | 34,939   | 1,521        | ---     | 36,460     | 10,000                          | 7,185          | ---       | ---               | ---                |
| SPRING GROVE      | 1,307  | 1                | ON & OFF SALE | 350,682   | 206,788       | 143,894      | 133,801   | 10,093   | 2,632        | ---     | 12,725     | 19,200                          | ---            | ---       | ---               | ---                |
| SPRING LAKE PARK  | 6,825  | 1                | OFF SALE ONLY | 2,821,810 | 2,189,595     | 632,215      | 550,156   | 82,059   | 61,932       | 11,242  | 132,749    | 150,000                         | 19,322         | ---       | 11,242            | ---                |
| ST. ANTHONY       | 8,019  | 3                | ON & OFF SALE | 5,085,932 | 3,639,002     | 1,446,930    | 1,161,700 | 285,230  | 61,090       | 44,216  | 302,104    | 300,500                         | 49,369         | ---       | 41,709            | 65,000             |
| ST. FRANCIS       | 5,680  | 1                | OFF SALE ONLY | 1,205,572 | 920,503       | 285,069      | 189,492   | 95,577   | 8,091        | 4,824   | 98,844     | 11,500                          | 176,521        | ---       | 4,824             | 20,000             |
| ST. HILAIRE       | 268    | 1                | ON & OFF SALE | 376,854   | 202,024       | 174,830      | 142,246   | 32,584   | 5,832        | ---     | 38,416     | 6,000                           | ---            | ---       | ---               | ---                |
| ST. JAMES         | 4,671  | 1                | OFF SALE ONLY | 615,452   | 444,499       | 170,953      | 128,933   | 42,020   | 50,342       | ---     | 92,362     | 83,086                          | 317,587        | ---       | ---               | ---                |
| ST. LEO           | 102    | 1                | ON & OFF SALE | 100,476   | 48,278        | 52,198       | 64,128    | (11,930) | 5,132        | ---     | (6,798)    | 2,000                           | ---            | ---       | ---               | ---                |
| STACY             | 1,322  | 1                | ON & OFF SALE | 540,885   | 305,237       | 235,648      | 176,902   | 58,746   | 485          | ---     | 59,231     | ---                             | ---            | ---       | ---               | ---                |
| THIEF RIVER FALLS | 8,447  | 1                | OFF SALE ONLY | 2,949,708 | 2,272,152     | 677,556      | 427,232   | 250,324  | 18,331       | 7,281   | 261,374    | 213,160                         | 73,602         | ---       | ---               | ---                |
| TONKA BAY         | 1,566  | 1                | OFF SALE ONLY | 50,687    | 40,723        | 9,964        | 10,242    | (278)    | ---          | ---     | (278)      | ---                             | 3,490          | ---       | ---               | ---                |
| TRACY             | 2,247  | 1                | ON & OFF SALE | 577,354   | 363,178       | 214,176      | 244,813   | (30,637) | 35,357       | 635     | 4,085      | 40,000                          | ---            | ---       | ---               | ---                |
| TRIMONT           | 738    | 1                | OFF SALE ONLY | 30,820    | 23,909        | 6,911        | 18,902    | (11,991) | 16,261       | ---     | 4,270      | ---                             | ---            | ---       | ---               | ---                |
| TWIN VALLEY       | 852    | 1                | ON & OFF SALE | 440,594   | 259,993       | 180,601      | 149,554   | 31,047   | 6,565        | 417     | 37,195     | 20,000                          | 12,866         | ---       | 417               | ---                |
| TWO HARBORS       | 3,633  | 1                | OFF SALE ONLY | 1,490,824 | 1,109,827     | 380,997      | 231,859   | 149,138  | 18,755       | ---     | 167,893    | 170,358                         | 1,199          | ---       | ---               | ---                |
| ULEN              | 536    | 1                | ON & OFF SALE | 270,415   | 156,606       | 113,809      | 96,943    | 16,866   | 296          | ---     | 17,162     | 10,000                          | 1,097          | ---       | ---               | ---                |
| UNDERWOOD         | 335    | 1                | OFF SALE ONLY | 367,585   | 279,270       | 88,315       | 61,045    | 27,270   | 189          | 1,192   | 26,267     | 20,000                          | ---            | ---       | ---               | ---                |
| VERGAS            | 314    | 1                | OFF SALE ONLY | 377,037   | 288,425       | 88,612       | 59,426    | 29,186   | 5,256        | ---     | 34,442     | 6,000                           | 1,800          | ---       | ---               | ---                |
| VERNDALE          | 575    | 1                | ON & OFF SALE | 247,021   | 125,669       | 121,352      | 100,023   | 21,329   | 1,867        | ---     | 23,196     | 6,843                           | 2,595          | ---       | ---               | ---                |
| VESTA             | 330    | 1                | ON & OFF SALE | 172,045   | 80,594        | 91,451       | 82,896    | 8,555    | 1,347        | ---     | 9,902      | 4,000                           | 4,138          | ---       | ---               | ---                |
| WADENA            | 4,293  | 1                | OFF SALE ONLY | 1,107,690 | 852,513       | 255,177      | 169,307   | 85,870   | 10,975       | ---     | 96,845     | 225,000                         | 46,672         | ---       | ---               | ---                |
| WALDORF           | 236    | 1                | ON & OFF SALE | 209,175   | 112,541       | 96,634       | 76,375    | 20,259   | 6,665        | ---     | 26,924     | 8,000                           | 8,316          | ---       | ---               | ---                |
| WALKER            | 1,099  | 1                | OFF SALE ONLY | 685,958   | 498,615       | 187,343      | 136,739   | 50,604   | ---          | ---     | 50,604     | ---                             | 5,170          | ---       | ---               | ---                |
| WALNUT GROVE      | 684    | 1                | ON & OFF SALE | 313,641   | 158,132       | 155,509      | 128,647   | 26,862   | 5,373        | ---     | 32,235     | (93,720)                        | 254,191        | ---       | ---               | ---                |
| WARROAD           | 1,751  | 1                | OFF SALE ONLY | 936,451   | 717,004       | 219,447      | 141,962   | 77,485   | ---          | ---     | 77,485     | 75,000                          | ---            | ---       | ---               | ---                |

**TABLE 23**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City | Pop.   | Number<br>of<br>Stores | Type of Store | Sales              | Cost of<br>Sales   | Gross<br>Profit   | OPERATING         |                   | NONOPERATING     |                | NET<br>INCOME     | Trasnfers<br>To/(From)<br>Other Funds | Capital<br>Outlay | Borrowing         | DEBT SERVICE         |                       |
|--------------|--------|------------------------|---------------|--------------------|--------------------|-------------------|-------------------|-------------------|------------------|----------------|-------------------|---------------------------------------|-------------------|-------------------|----------------------|-----------------------|
|              |        |                        |               |                    |                    |                   | Expense           | Income            | Revenue          | Expense        |                   |                                       |                   |                   | Interest<br>Payments | Principal<br>Payments |
| WATERTOWN    | 3,413  | 1                      | ON & OFF SALE | 610,424            | 438,830            | 171,594           | 307,572           | (135,978)         | 5,006            | ---            | (130,972)         | ---                                   | 21,291            | ---               | ---                  | ---                   |
| WAVERLY      | 747    | 1                      | ON & OFF SALE | 428,244            | 267,865            | 160,379           | 157,093           | 3,286             | 8,654            | ---            | 11,940            | 20,000                                | ---               | ---               | ---                  | ---                   |
| WAYZATA      | 4,119  | 1                      | ON & OFF SALE | 2,939,940          | 1,743,974          | 1,195,966         | 985,274           | 210,692           | 21,841           | ---            | 232,533           | 225,000                               | ---               | ---               | ---                  | ---                   |
| WELLS        | 2,489  | 1                      | ON & OFF SALE | 637,379            | 408,198            | 229,181           | 188,466           | 40,715            | 12,465           | 1,014          | 52,166            | 20,000                                | 3,534             | ---               | 1,014                | 6,186                 |
| WEST CONCORD | 838    | 1                      | ON & OFF SALE | 317,477            | 162,459            | 155,018           | 178,514           | (23,496)          | 23,067           | ---            | (429)             | ---                                   | ---               | ---               | ---                  | ---                   |
| WILLIAMS     | 197    | 1                      | ON & OFF SALE | 370,650            | 235,615            | 135,035           | 150,528           | (15,493)          | 17,779           | 2,713          | (427)             | 6,000                                 | 3,249             | 4,217             | ---                  | ---                   |
| WILMONT      | 324    | 1                      | ON & OFF SALE | 215,801            | 109,490            | 106,311           | 112,501           | (6,190)           | 13,338           | 249            | 6,899             | ---                                   | 2,758             | ---               | ---                  | ---                   |
| WINDOM       | 4,506  | 1                      | OFF SALE ONLY | 1,040,924          | 736,266            | 304,658           | 212,196           | 92,462            | ---              | 30,000         | 62,462            | 35,000                                | 120,493           | ---               | ---                  | ---                   |
| WINTON       | 189    | 1                      | ON & OFF SALE | 210,218            | 113,232            | 96,986            | 115,898           | (18,912)          | 21,219           | ---            | 2,307             | 2,000                                 | ---               | ---               | ---                  | ---                   |
| WOLF LAKE    | 31     | 1                      | ON & OFF SALE | 297,067            | 181,135            | 115,932           | 114,823           | 1,109             | 8,010            | ---            | 9,119             | 20,000                                | 2,882             | ---               | ---                  | ---                   |
| WOOD LAKE    | 428    | 1                      | ON & OFF SALE | 182,904            | 129,342            | 53,562            | 99,077            | (45,515)          | 387              | ---            | (45,128)          | (14,266)                              | 928               | ---               | ---                  | ---                   |
| WORTHINGTON  | 11,248 | 1                      | OFF SALE ONLY | 1,510,546          | 1,118,763          | 391,783           | 253,137           | 138,646           | 16,786           | ---            | 155,432           | 125,000                               | ---               | ---               | ---                  | ---                   |
|              |        | <u>262</u>             |               | <u>240,867,114</u> | <u>172,796,388</u> | <u>68,070,726</u> | <u>50,979,011</u> | <u>17,091,715</u> | <u>2,843,570</u> | <u>956,710</u> | <u>18,978,575</u> | <u>14,067,766</u>                     | <u>8,439,093</u>  | <u>59,763,004</u> | <u>706,559</u>       | <u>749,474</u>        |

## 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.
- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.

## **ENTERPRISE FUND FOOTNOTES**

- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] Discretely presented component unit.
- [99] Failed to report in time for this publication.

## **Types of Public Service Enterprises**

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

**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |            |           | Total Bonded<br>Indebtedness | Refunding | Other Long<br>Term Debt |
|--------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|------------|-----------|------------------------------|-----------|-------------------------|
|              |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue    | All Other |                              |           |                         |
| ADA          | 1,668  | 115,000               | ---                   | ---                   | 120,000               | 2,389,000       | ---        | ---       | 2,624,000                    | 165,000   | 3,113,327               |
| ADAMS        | 791    | 250,000               | ---                   | ---                   | 550,000               | 1,686,000       | 1,597,000  | ---       | 4,083,000                    | 1,250,000 | 7,499                   |
| ADRIAN       | 1,214  | 140,000               | ---                   | ---                   | 195,000               | 425,000         | 1,333,379  | ---       | 2,093,379                    | 140,000   | 537,300                 |
| AFTON        | 2,890  | 31,000                | ---                   | ---                   | 35,000                | ---             | ---        | ---       | 66,000                       | ---       | ---                     |
| AITKIN       | 2,074  | 225,000               | 375,000               | ---                   | 40,000                | 1,366,953       | 800,000    | ---       | 2,806,953                    | ---       | 524,658                 |
| AKELEY       | 395    | ---                   | ---                   | ---                   | ---                   | 629,000         | ---        | ---       | 629,000                      | 135,000   | 92,847                  |
| ALBANY       | 1,859  | ---                   | 1,711,749             | ---                   | 2,095,000             | ---             | ---        | ---       | 3,806,749                    | 165,000   | 208,266                 |
| ALBERT LEA   | 18,079 | ---                   | 665,000               | ---                   | 6,935,000             | 2,770,000       | ---        | 69,300    | 10,439,300                   | 1,220,000 | 815,367                 |
| ALBERTA      | 138    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---       | 34,268                  |
| ALBERTVILLE  | 4,517  | 40,000                | 165,000               | ---                   | 1,165,000             | 2,265,000       | 820,000    | ---       | 4,455,000                    | 130,000   | 1,032,808               |
| ALDEN        | 665    | ---                   | ---                   | ---                   | 240,000               | ---             | ---        | ---       | 240,000                      | ---       | 34,401                  |
| ALDRICH      | 49     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---       | ---                     |
| ALEXANDRIA   | 9,855  | 1,085,000             | ---                   | ---                   | 6,610,000             | ---             | 6,326,156  | ---       | 14,021,156                   | 1,085,000 | 274,500                 |
| ALPHA        | 121    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---       | ---                     |
| ALTURA       | 424    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---       | ---                     |
| ALVARADO     | 365    | 165,000               | ---                   | ---                   | ---                   | ---             | 192,000    | ---       | 357,000                      | 165,000   | 600,443                 |
| AMBOY        | 570    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---       | 60,000                  |
| ANDOVER      | 28,664 | ---                   | 10,450,000            | ---                   | 11,120,000            | 11,895,000      | ---        | 2,595,000 | 36,060,000                   | 165,000   | 1,565,000               |
| ANNANDALE    | 2,713  | 505,000               | 1,250,000             | ---                   | 2,250,000             | ---             | 995,000    | ---       | 5,000,000                    | 1,755,000 | ---                     |
| ANOKA        | 18,121 | 7,310,000             | 3,365,000             | ---                   | ---                   | 2,560,000       | ---        | ---       | 13,235,000                   | 1,535,000 | ---                     |
| APPLE VALLEY | 47,761 | 9,080,000             | 1,905,000             | ---                   | 28,690,000            | 2,060,000       | ---        | 715,000   | 42,450,000                   | 7,895,000 | 940,000                 |
| APPLETON     | 2,586  | ---                   | 375,000               | ---                   | 290,000               | 3,524,923       | 1,662,713  | ---       | 5,852,636                    | 1,662,713 | 1,028,631               |
| ARCO         | 96     | ---                   | ---                   | ---                   | ---                   | 100,000         | ---        | ---       | 100,000                      | ---       | ---                     |
| ARDEN HILLS  | 9,660  | ---                   | 2,875,000             | ---                   | ---                   | ---             | ---        | ---       | 2,875,000                    | ---       | ---                     |
| ARGYLE       | 657    | ---                   | ---                   | ---                   | 825,000               | ---             | ---        | ---       | 825,000                      | 125,000   | 356,334                 |
| ARLINGTON    | 2,085  | 455,000               | ---                   | ---                   | 720,000               | 2,790,000       | 1,670,000  | ---       | 5,635,000                    | 65,000    | 302,131                 |
| ASHBY        | 477    | ---                   | ---                   | ---                   | 100,000               | 811,000         | ---        | ---       | 911,000                      | ---       | ---                     |
| ASKOV        | 372    | ---                   | ---                   | ---                   | ---                   | 300,000         | ---        | ---       | 300,000                      | ---       | 412,000                 |
| ATWATER      | 1,074  | ---                   | ---                   | ---                   | 2,400,000             | ---             | 602,271    | ---       | 3,002,271                    | 2,400,000 | ---                     |
| AUDUBON      | 458    | 630,000               | ---                   | ---                   | 242,000               | 870,000         | ---        | 890,000   | 2,632,000                    | ---       | 326,913                 |
| AURORA       | 1,819  | ---                   | ---                   | ---                   | 3,610,000             | ---             | 2,870,000  | ---       | 6,480,000                    | 1,705,000 | 65,000                  |
| AUSTIN       | 23,670 | 2,975,000             | 6,915,000             | ---                   | 8,855,000             | 14,505,000      | 10,740,000 | ---       | 43,990,000                   | 6,750,000 | 1,244,718               |
| AVOCA        | 138    | ---                   | ---                   | ---                   | 10,000                | ---             | ---        | ---       | 10,000                       | ---       | ---                     |
| AVON         | 1,270  | ---                   | 165,000               | ---                   | 1,055,000             | 2,054,157       | ---        | ---       | 3,274,157                    | 90,000    | 284,976                 |
| BABBITT      | 1,663  | ---                   | ---                   | ---                   | ---                   | 1,985,000       | ---        | ---       | 1,985,000                    | ---       | 1,529,528               |
| BACKUS       | 314    | ---                   | ---                   | ---                   | ---                   | 272,076         | ---        | ---       | 272,076                      | ---       | ---                     |
| BADGER       | 466    | ---                   | ---                   | ---                   | 50,000                | ---             | ---        | ---       | 50,000                       | 50,000    | 373,625                 |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |            |                      |
| BAGLEY       | 1,221  | ---                | ---                | ---                | 107,000            | 2,356,000    | ---       | ---       | 2,463,000                 | ---        | 1,571,409            |
| BALATON      | 621    | ---                | ---                | ---                | ---                | 392,000      | ---       | ---       | 392,000                   | ---        | 1,036,222            |
| BARNESVILLE  | 2,260  | ---                | ---                | ---                | 3,208,013          | 1,900,000    | 705,560   | ---       | 5,813,573                 | 815,000    | 134,103              |
| BARNUM       | 547    | ---                | ---                | ---                | 134,000            | 567,274      | ---       | ---       | 701,274                   | ---        | 24,500               |
| BARRETT      | 356    | ---                | ---                | ---                | 481,246            | 110,900      | ---       | ---       | 592,146                   | ---        | 95,764               |
| BARRY        | 21     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 14,300               |
| BATTLE LAKE  | 768    | 265,312            | ---                | ---                | 360,000            | 145,000      | 365,000   | ---       | 1,135,312                 | ---        | 70,398               |
| BAUDETTE     | 1,072  | ---                | ---                | ---                | ---                | 925,000      | ---       | ---       | 925,000                   | ---        | 451,901              |
| BAXTER       | 6,124  | 220,000            | ---                | ---                | 10,110,000         | 2,575,000    | ---       | ---       | 12,905,000                | ---        | 1,267,900            |
| BAYPORT      | 3,146  | 290,000            | 1,475,000          | ---                | ---                | ---          | ---       | ---       | 1,765,000                 | 1,765,000  | ---                  |
| BEARDSLEY    | 254    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 147,095              |
| BEAVER BAY   | 184    | ---                | ---                | ---                | 50,000             | ---          | 312,500   | ---       | 362,500                   | 50,000     | ---                  |
| BEAVER CREEK | 248    | ---                | ---                | ---                | ---                | 54,299       | ---       | ---       | 54,299                    | ---        | 152,348              |
| BECKER       | 3,220  | 10,020,000         | 21,175,000         | ---                | 7,130,000          | ---          | ---       | ---       | 38,325,000                | 27,220,000 | ---                  |
| BEJOU        | 93     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| BELGRADE     | 730    | ---                | 305,000            | ---                | 1,280,000          | 175,000      | 2,290,000 | ---       | 4,050,000                 | 2,370,000  | ---                  |
| BELLE PLAINE | 4,550  | ---                | 2,520,000          | ---                | 8,100,000          | 755,000      | 340,000   | ---       | 11,715,000                | 1,680,000  | 40,000               |
| BELLECHESTER | 171    | ---                | ---                | ---                | ---                | 180,000      | ---       | ---       | 180,000                   | ---        | 2,000                |
| BELLINGHAM   | 197    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| BELTRAMI     | 96     | ---                | ---                | ---                | 47,000             | ---          | ---       | ---       | 47,000                    | ---        | ---                  |
| BELVIEW      | 396    | ---                | ---                | ---                | 50,000             | 2,125,000    | 1,455,000 | ---       | 3,630,000                 | 50,000     | 152,027              |
| BEMIDJI      | 12,408 | 155,000            | 2,760,000          | ---                | 4,155,000          | 16,000,000   | 3,685,000 | ---       | 26,755,000                | 155,000    | 285,000              |
| BENA         | 111    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| BENSON       | 3,391  | 260,000            | 600,000            | ---                | ---                | 4,395,000    | ---       | ---       | 5,255,000                 | 860,000    | 567,616              |
| BERTHA       | 465    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| BETHEL       | 449    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 437,213              |
| BIG FALLS    | 263    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| BIG LAKE     | 7,273  | ---                | 1,275,000          | ---                | 3,400,000          | 5,816,000    | 125,306   | ---       | 10,616,306                | 1,160,000  | 2,032,000            |
| BIGELOW      | 224    | ---                | ---                | ---                | 85,500             | ---          | ---       | ---       | 85,500                    | ---        | ---                  |
| BIGFORK      | 469    | 95,000             | ---                | ---                | 135,000            | ---          | ---       | ---       | 230,000                   | ---        | 18,000               |
| BINGHAM LAKE | 161    | ---                | ---                | ---                | ---                | 129,000      | ---       | ---       | 129,000                   | ---        | ---                  |
| BIRCHWOOD    | 971    | ---                | ---                | ---                | ---                | 100,000      | ---       | ---       | 100,000                   | ---        | ---                  |
| BIRD ISLAND  | 1,193  | ---                | ---                | ---                | 498,000            | ---          | ---       | ---       | 498,000                   | ---        | 120,000              |
| BISCA Y      | 114    | ---                | ---                | ---                | ---                | ---          | 690,000   | ---       | 690,000                   | ---        | ---                  |
| BIWABIK      | 928    | ---                | 200,000            | ---                | 635,000            | ---          | 25,000    | ---       | 860,000                   | 480,000    | 481,544              |
| BLACKDUCK    | 727    | ---                | ---                | ---                | 389,274            | 542,000      | ---       | 1,065,000 | 1,996,274                 | 325,000    | 199,078              |
| BLAINE       | 48,000 | 6,255,000          | 13,280,000         | ---                | 7,530,000          | 125,000      | ---       | ---       | 27,190,000                | 7,100,000  | 2,065,000            |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |            |                      |
| BLOMKEST         | 185    | 92,000             | ---                | ---                | ---                | ---          | ---        | ---       | 92,000                    | ---        | ---                  |
| BLOOMING PRAIRIE | 1,946  | ---                | ---                | ---                | 1,870,000          | 1,480,000    | 745,000    | ---       | 4,095,000                 | 1,775,000  | 430,716              |
| BLOOMINGTON      | 85,400 | 9,900,000          | 7,250,000          | 47,700,000         | 9,455,000          | 1,750,000    | 10,520,000 | ---       | 86,575,000                | 57,565,000 | 1,378,793            |
| BLUE EARTH       | 3,573  | 95,000             | 7,835,000          | ---                | 5,895,000          | 4,805,000    | ---        | ---       | 18,630,000                | 7,850,000  | 3,182,542            |
| BLUFFTON         | 212    | 52,000             | ---                | ---                | ---                | 593,652      | ---        | ---       | 645,652                   | 52,000     | ---                  |
| BOCK             | 103    | ---                | ---                | ---                | ---                | 255,000      | ---        | ---       | 255,000                   | ---        | ---                  |
| BORUP            | 90     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| BOVEY            | 668    | ---                | ---                | ---                | 320,000            | ---          | ---        | ---       | 320,000                   | ---        | 107,227              |
| BOWLUS           | 256    | 85,000             | ---                | ---                | ---                | ---          | ---        | ---       | 85,000                    | ---        | ---                  |
| BOY RIVER        | 38     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| BOYD             | 198    | ---                | ---                | ---                | 150,000            | 135,000      | ---        | ---       | 285,000                   | ---        | 23,343               |
| BRAHAM           | 1,301  | ---                | 255,000            | ---                | ---                | 311,000      | 129,000    | ---       | 695,000                   | 50,000     | 166,487              |
| BRAINERD         | 13,646 | 1,250,000          | ---                | ---                | 4,465,000          | 1,425,000    | 290,000    | ---       | 7,430,000                 | ---        | 788,892              |
| BRANDON          | 443    | ---                | ---                | ---                | ---                | 943,000      | 220,448    | ---       | 1,163,448                 | ---        | 11,084               |
| BRECKENRIDGE     | 3,539  | ---                | 141,703            | ---                | 2,430,000          | 929,000      | ---        | ---       | 3,500,703                 | 185,000    | 214,488              |
| BREEZY POINT     | 1,151  | ---                | 495,000            | ---                | 293,000            | ---          | 72,825     | ---       | 860,825                   | ---        | 1,415,040            |
| BREWSTER         | 490    | ---                | ---                | ---                | 150,000            | 60,000       | ---        | ---       | 210,000                   | 210,000    | 115,243              |
| BRICELYN         | 369    | ---                | ---                | ---                | ---                | 205,000      | ---        | ---       | 205,000                   | ---        | 83,698               |
| BROOK PARK       | 159    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 43,000               |
| BROOKLYN CENTER  | 29,185 | 6,325,000          | 6,150,000          | ---                | 5,370,000          | 660,000      | ---        | 1,100,000 | 19,605,000                | 1,865,000  | ---                  |
| BROOKLYN PARK    | 68,600 | 12,710,000         | ---                | ---                | 11,410,000         | 9,335,000    | ---        | ---       | 33,455,000                | ---        | 27,338,777           |
| BROOKS           | 141    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| BROOKSTON        | 96     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| BROOTEN          | 645    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 232,024              |
| BROWERVILLE      | 729    | ---                | 175,000            | ---                | 205,000            | ---          | 265,000    | ---       | 645,000                   | ---        | 465,368              |
| BROWNS VALLEY    | 656    | ---                | ---                | ---                | 352,000            | 420,000      | ---        | ---       | 772,000                   | ---        | ---                  |
| BROWNSDALE       | 717    | ---                | ---                | ---                | 614,478            | ---          | ---        | ---       | 614,478                   | ---        | ---                  |
| BROWNSVILLE      | 519    | 230,000            | ---                | ---                | 235,000            | 435,000      | ---        | ---       | 900,000                   | 235,000    | 5,300                |
| BROWNTON         | 817    | ---                | ---                | ---                | 2,047,000          | 45,000       | ---        | ---       | 2,092,000                 | ---        | 190,470              |
| BRUNO            | 101    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| BUCKMAN          | 217    | 70,000             | ---                | ---                | ---                | 15,000       | ---        | ---       | 85,000                    | 70,000     | ---                  |
| BUFFALO          | 11,422 | 3,940,000          | 2,385,000          | ---                | 11,429,800         | 30,718,883   | 12,185,000 | ---       | 60,658,683                | 8,879,000  | 1,592,203            |
| BUFFALO LAKE     | 768    | 125,000            | ---                | ---                | ---                | 195,000      | ---        | ---       | 320,000                   | ---        | 3,488,454            |
| BUHL             | 1,003  | ---                | 315,000            | ---                | 685,000            | 110,000      | ---        | ---       | 1,110,000                 | ---        | 43,238               |
| BURNSVILLE       | 60,900 | 2,550,000          | 6,310,000          | ---                | 30,565,000         | 1,730,000    | 4,175,000  | ---       | 45,330,000                | 12,785,000 | 5,588,904            |
| BURTRUM          | 137    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| BUTTERFIELD      | 551    | ---                | ---                | ---                | ---                | 1,018,919    | ---        | ---       | 1,018,919                 | ---        | 61,064               |



**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |            |           | Total Bonded<br>Indebtedness | Refunding  | Other Long<br>Term Debt |
|-----------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|------------|-----------|------------------------------|------------|-------------------------|
|                 |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue    | All Other |                              |            |                         |
| BYRON           | 4,024  | ---                   | ---                   | ---                   | 5,150,000             | 239,000         | ---        | ---       | 5,389,000                    | ---        | 601,185                 |
| CALEDONIA       | 2,962  | 1,430,000             | ---                   | ---                   | ---                   | 1,600,000       | ---        | ---       | 3,030,000                    | ---        | 1,249,020               |
| CALLAWAY        | 204    | 55,000                | ---                   | ---                   | ---                   | ---             | ---        | ---       | 55,000                       | ---        | 25,422                  |
| CALUMET         | 375    | ---                   | ---                   | ---                   | ---                   | 334,000         | ---        | ---       | 334,000                      | ---        | ---                     |
| CAMBRIDGE       | 5,846  | 367,205               | 1,186,000             | ---                   | 13,925,795            | 2,026,000       | 10,715,000 | 870,000   | 29,090,000                   | 9,535,000  | 9,083,143               |
| CAMPBELL        | 229    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| CANBY           | 1,878  | 194,000               | 200,000               | ---                   | 1,445,000             | 565,000         | ---        | ---       | 2,404,000                    | ---        | 1,862,500               |
| CANNON FALLS    | 3,874  | ---                   | 1,650,000             | ---                   | 8,555,000             | ---             | ---        | ---       | 10,205,000                   | 2,245,000  | 17,604,971              |
| CANTON          | 337    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 20,468                  |
| CARLOS          | 349    | ---                   | ---                   | ---                   | 1,190,000             | 100,000         | ---        | ---       | 1,290,000                    | 100,000    | ---                     |
| CARLTON         | 828    | 55,000                | ---                   | ---                   | 60,000                | 1,285,000       | ---        | ---       | 1,400,000                    | 115,000    | ---                     |
| CARVER          | 1,600  | ---                   | ---                   | ---                   | 1,820,000             | 1,195,000       | ---        | ---       | 3,015,000                    | 280,000    | 1,079,000               |
| CASS LAKE       | 850    | ---                   | ---                   | ---                   | ---                   | 251,000         | ---        | ---       | 251,000                      | ---        | 600,910                 |
| CEDAR MILLS     | 50     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| CENTER CITY     | 597    | ---                   | ---                   | ---                   | 338,534               | ---             | ---        | ---       | 338,534                      | ---        | ---                     |
| CENTERVILLE     | 3,430  | ---                   | ---                   | ---                   | 2,605,000             | 805,000         | ---        | ---       | 3,410,000                    | 50,000     | 57,238                  |
| CEYLON          | 396    | ---                   | ---                   | ---                   | ---                   | 715,000         | ---        | ---       | 715,000                      | 715,000    | ---                     |
| CHAMPLIN        | 22,620 | 1,680,000             | 13,095,000            | ---                   | 235,000               | 3,940,000       | ---        | ---       | 18,950,000                   | 3,740,000  | 809,896                 |
| CHANDLER        | 264    | ---                   | ---                   | ---                   | ---                   | 56,000          | 123,801    | ---       | 179,801                      | ---        | 424,718                 |
| CHANHASSEN      | 21,345 | 10,840,000            | 4,915,000             | ---                   | 14,175,331            | 3,576,100       | 930,000    | ---       | 34,436,431                   | 4,265,000  | 2,898,500               |
| CHASKA          | 18,961 | ---                   | 44,228,009            | ---                   | 9,725,000             | 150,000         | 48,665,000 | ---       | 102,768,009                  | 20,650,000 | 2,861,349               |
| CHATFIELD       | 2,426  | 597,000               | 466,066               | ---                   | 1,850,461             | 840,000         | 1,845,000  | ---       | 5,598,527                    | 735,000    | ---                     |
| CHICKAMAW BEACH | 148    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| CHISAGO CITY    | 2,856  | ---                   | ---                   | ---                   | 1,270,000             | 250,000         | ---        | ---       | 1,520,000                    | 920,000    | 565,654                 |
| CHISHOLM        | 4,872  | ---                   | 210,000               | ---                   | ---                   | ---             | ---        | ---       | 210,000                      | 210,000    | 1,526,864               |
| CHOKIO          | 433    | ---                   | ---                   | ---                   | 632,000               | 1,135,000       | ---        | ---       | 1,767,000                    | 175,000    | 72,519                  |
| CIRCLE PINES    | 4,670  | 100,000               | 4,810,000             | ---                   | 315,000               | 1,400,000       | 390,000    | ---       | 7,015,000                    | 5,615,000  | ---                     |
| CLARA CITY      | 1,380  | ---                   | ---                   | ---                   | ---                   | 315,000         | 1,260,000  | ---       | 1,575,000                    | 1,260,000  | 4,438,194               |
| CLAREMONT       | 614    | 1,429,000             | ---                   | ---                   | ---                   | ---             | ---        | ---       | 1,429,000                    | ---        | 86,185                  |
| CLARISSA        | 630    | ---                   | ---                   | ---                   | ---                   | 1,526,100       | ---        | ---       | 1,526,100                    | ---        | 101,115                 |
| CLARKFIELD      | 919    | ---                   | ---                   | ---                   | 220,000               | 3,025,000       | 500,063    | ---       | 3,745,063                    | 2,505,000  | 128,949                 |
| CLARKS GROVE    | 725    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| CLEAR LAKE      | 306    | ---                   | ---                   | ---                   | 476,000               | ---             | ---        | ---       | 476,000                      | ---        | 193,202                 |
| CLEARBROOK      | 559    | 1,170,000             | ---                   | ---                   | 179,000               | 280,000         | ---        | ---       | 1,629,000                    | 50,000     | 461,512                 |
| CLEARWATER      | 883    | ---                   | ---                   | ---                   | 687,000               | 84,000          | ---        | ---       | 771,000                      | ---        | 2,157,834               |
| CLEMENTS        | 191    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| CLEVELAND       | 683    | ---                   | ---                   | ---                   | ---                   | 455,000         | ---        | ---       | 455,000                      | ---        | 61,996                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |            |                      |
| CLIMAX           | 242    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 43,518               |
| CLINTON          | 443    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 1,315,404            |
| CLITHERALL       | 123    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| CLONTARF         | 166    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| CLOQUET          | 11,378 | 335,000            | ---                | ---                | 1,010,000          | 3,790,000    | ---       | 85,000    | 5,220,000                 | 335,000    | 1,979,658            |
| COATES           | 167    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| COBDEN           | 52     | ---                | ---                | ---                | 186,550            | ---          | ---       | ---       | 186,550                   | ---        | ---                  |
| COHASSET         | 2,482  | ---                | 3,600,000          | ---                | 1,555,000          | 445,000      | 2,040,000 | ---       | 7,640,000                 | 2,640,000  | 50,806               |
| COKATO           | 2,745  | ---                | 53,000             | ---                | ---                | 1,005,000    | ---       | ---       | 1,058,000                 | ---        | 2,799,584            |
| COLD SPRING      | 3,354  | ---                | 110,000            | ---                | 3,865,000          | 1,180,000    | ---       | ---       | 5,155,000                 | 3,025,000  | 447,830              |
| COLERAINE        | 1,098  | ---                | ---                | ---                | ---                | 525,000      | ---       | ---       | 525,000                   | ---        | 4,098,607            |
| COLOGNE          | 1,103  | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 1,412,251            |
| COLUMBIA HEIGHTS | 18,698 | ---                | 2,008,206          | ---                | 705,000            | 1,650,000    | ---       | ---       | 4,363,206                 | ---        | ---                  |
| COMFREY          | 371    | ---                | ---                | ---                | 140,000            | ---          | 523,000   | ---       | 663,000                   | ---        | 242,318              |
| COMSTOCK         | 126    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 200,000              |
| CONGER           | 154    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| COOK             | 617    | 100,000            | ---                | ---                | ---                | 240,000      | ---       | ---       | 340,000                   | 100,000    | 71,459               |
| COON RAPIDS      | 62,177 | 5,345,000          | 5,025,000          | ---                | 23,190,000         | 14,605,000   | ---       | ---       | 48,165,000                | 12,420,000 | 2,548,241            |
| CORCORAN         | 5,800  | ---                | ---                | ---                | 50,000             | ---          | ---       | ---       | 50,000                    | 50,000     | 625,000              |
| CORRELL          | 45     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| COSMOS           | 581    | ---                | 100,000            | ---                | ---                | ---          | ---       | ---       | 100,000                   | ---        | ---                  |
| COTTAGE GROVE    | 30,984 | ---                | 1,340,000          | ---                | 23,150,000         | 7,595,000    | ---       | ---       | 32,085,000                | 5,470,000  | 1,500,000            |
| COTTONWOOD       | 1,149  | ---                | ---                | ---                | 1,682,200          | ---          | ---       | ---       | 1,682,200                 | ---        | 159,382              |
| COURTLAND        | 553    | ---                | 90,000             | ---                | 330,000            | 7,000        | ---       | ---       | 427,000                   | ---        | 1,093,212            |
| CROMWELL         | 190    | ---                | ---                | ---                | ---                | 57,500       | ---       | ---       | 57,500                    | ---        | 88,482               |
| CROOKSTON        | 8,128  | ---                | 7,220,000          | ---                | 2,005,000          | 4,305,800    | ---       | ---       | 13,530,800                | 4,575,000  | 1,088,385            |
| CROSBY           | 2,312  | 115,000            | ---                | ---                | 675,000            | 55,000       | ---       | ---       | 845,000                   | ---        | 603,826              |
| CROSSLAKE        | 1,961  | 3,084,000          | ---                | ---                | ---                | ---          | 602,512   | ---       | 3,686,512                 | ---        | 415,621              |
| CRYSTAL          | 22,840 | ---                | 5,580,000          | ---                | 6,180,000          | ---          | ---       | ---       | 11,760,000                | 3,860,000  | 33,522               |
| CURRIE           | 215    | ---                | ---                | ---                | 135,000            | ---          | ---       | ---       | 135,000                   | ---        | 516,138              |
| CUYUNA           | 250    | ---                | ---                | ---                | 245,000            | ---          | ---       | ---       | 245,000                   | ---        | 164,970              |
| CYRUS            | 289    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 30,596               |
| DAKOTA           | 329    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 149,336              |
| DALTON           | 260    | ---                | ---                | ---                | 92,000             | ---          | ---       | ---       | 92,000                    | ---        | ---                  |
| DANUBE           | 519    | 312,000            | ---                | ---                | ---                | ---          | 237,379   | ---       | 549,379                   | ---        | ---                  |
| DANVERS          | 105    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 96,549               |
| DARFUR           | 131    | ---                | ---                | ---                | ---                | 188,000      | ---       | ---       | 188,000                   | ---        | ---                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City     | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |           |           | Total Bonded<br>Indebtedness | Refunding  | Other Long<br>Term Debt |
|------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------|-----------|------------------------------|------------|-------------------------|
|                  |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue   | All Other |                              |            |                         |
| DARWIN           | 283    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DASSEL           | 1,261  | ---                   | ---                   | ---                   | 840,000               | 935,000         | 1,400,000 | ---       | 3,175,000                    | 1,100,000  | 2,719,326               |
| DAWSON           | 1,512  | ---                   | 131,894               | ---                   | 686,040               | 1,479,000       | ---       | ---       | 2,296,934                    | ---        | 1,971,345               |
| DAYTON           | 4,877  | 178,000               | ---                   | ---                   | 2,925,000             | 300,000         | ---       | ---       | 3,403,000                    | 300,000    | 3,476,301               |
| DE GRAFF         | 141    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DEEPHAVEN        | 3,881  | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DEER CREEK       | 335    | ---                   | ---                   | ---                   | ---                   | 325,000         | ---       | ---       | 325,000                      | ---        | ---                     |
| DEER RIVER       | 930    | 92,000                | ---                   | ---                   | 1,412,500             | 623,220         | ---       | ---       | 2,127,720                    | 995,000    | 239,325                 |
| DEERWOOD         | 591    | 400,000               | ---                   | ---                   | 36,248                | ---             | ---       | ---       | 436,248                      | 36,248     | 15,850                  |
| DELANO           | 3,978  | ---                   | 60,000                | ---                   | 3,160,000             | 4,980,000       | 2,580,000 | ---       | 10,780,000                   | 1,020,000  | 2,996,451               |
| DELAVAN          | 213    | 20,000                | ---                   | ---                   | ---                   | 338,000         | ---       | ---       | 358,000                      | 20,000     | ---                     |
| DELHI            | 66     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DELLWOOD         | 1,070  | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DENHAM           | 39     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DENNISON         | 171    | ---                   | ---                   | ---                   | 68,000                | 210,000         | ---       | ---       | 278,000                      | ---        | 5,349                   |
| DENT             | 194    | ---                   | ---                   | ---                   | ---                   | 76,940          | ---       | ---       | 76,940                       | 76,940     | 7,729                   |
| DETROIT LAKES    | 7,557  | 5,639,999             | 1,265,000             | ---                   | 3,480,000             | ---             | ---       | ---       | 10,384,999                   | 915,000    | 6,539,124               |
| DEXTER           | 339    | ---                   | ---                   | 62,000                | 170,000               | ---             | 165,000   | ---       | 397,000                      | ---        | ---                     |
| DILWORTH         | 3,094  | ---                   | ---                   | ---                   | 4,985,000             | ---             | ---       | ---       | 4,985,000                    | 1,175,000  | 1,649,191               |
| DODGE CENTER     | 2,310  | ---                   | 1,040,000             | ---                   | 2,700,000             | 1,095,000       | 1,145,000 | ---       | 5,980,000                    | 1,220,000  | ---                     |
| DONALDSON        | 31     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DONNELLY         | 249    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DORAN            | 55     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| DOVER            | 485    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 422,133                 |
| DOVRAY           | 64     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 9,172                   |
| DULUTH           | 86,044 | 36,038,100            | 6,074,000             | 16,588,725            | 49,442,900            | 30,100,000      | 1,755,000 | 2,115,000 | 142,113,725                  | 29,118,725 | 50,777,081              |
| DUMONT           | 119    | ---                   | ---                   | ---                   | ---                   | 266,000         | ---       | ---       | 266,000                      | ---        | ---                     |
| DUNDAS           | 634    | ---                   | 580,000               | ---                   | ---                   | 3,405,000       | ---       | ---       | 3,985,000                    | 610,000    | 1,920,446               |
| DUNDEE           | 100    | ---                   | ---                   | ---                   | ---                   | 203,000         | ---       | ---       | 203,000                      | ---        | ---                     |
| DUNNELL          | 192    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 242,586                 |
| EAGAN            | 64,700 | 14,335,000            | ---                   | ---                   | 17,295,000            | 9,320,000       | ---       | ---       | 40,950,000                   | 8,795,000  | 7,113                   |
| EAGLE BEND       | 618    | ---                   | ---                   | ---                   | ---                   | 930,000         | ---       | ---       | 930,000                      | ---        | 65,078                  |
| EAGLE LAKE       | 1,866  | ---                   | ---                   | ---                   | 2,260,000             | ---             | ---       | ---       | 2,260,000                    | 230,000    | ---                     |
| EAST BETHEL      | 11,198 | 1,255,000             | ---                   | ---                   | ---                   | ---             | 210,000   | ---       | 1,465,000                    | 1,465,000  | 280,000                 |
| EAST GRAND FORKS | 7,569  | ---                   | ---                   | ---                   | 4,095,000             | 1,665,000       | 2,650,000 | ---       | 8,410,000                    | 345,000    | 1,748,171               |
| EAST GULL LAKE   | 981    | ---                   | ---                   | ---                   | ---                   | 1,155,000       | ---       | ---       | 1,155,000                    | 840,000    | 1,364,170               |
| EASTON           | 212    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |            |                      |
| ECHO           | 267    | ---                | ---                | ---                | ---                | 264,000      | ---        | ---       | 264,000                   | ---        | ---                  |
| EDEN PRAIRIE   | 57,000 | 6,770,000          | ---                | ---                | 3,540,000          | 11,966,889   | 19,590,000 | ---       | 41,866,889                | 15,225,000 | 1,454,167            |
| EDEN VALLEY    | 864    | ---                | ---                | ---                | 475,000            | 1,019,000    | ---        | ---       | 1,494,000                 | 2,385,295  | 2,470,295            |
| EDGERTON       | 1,028  | ---                | ---                | ---                | ---                | 160,251      | ---        | ---       | 160,251                   | ---        | 353,221              |
| EDINA          | 47,570 | 6,950,000          | 40,855,000         | ---                | ---                | 10,520,000   | 12,410,000 | ---       | 70,735,000                | 32,505,000 | 390,002              |
| EFFIE          | 89     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| EITZEN         | 233    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 40,600               |
| ELBA           | 209    | ---                | ---                | ---                | 125,000            | ---          | ---        | ---       | 125,000                   | ---        | ---                  |
| ELBOW LAKE     | 1,271  | ---                | ---                | ---                | 6,225,000          | 252,394      | 94,167     | ---       | 6,571,561                 | 407,394    | 314,220              |
| ELGIN          | 863    | 30,000             | 560,000            | ---                | ---                | 933,000      | ---        | ---       | 1,523,000                 | 560,000    | ---                  |
| ELIZABETH      | 172    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 28,543               |
| ELK RIVER      | 18,082 | ---                | 1,477,500          | ---                | 9,025,000          | 10,805,000   | 12,425,000 | ---       | 33,732,500                | 3,540,000  | 4,164,994            |
| ELKO           | 630    | 110,000            | ---                | ---                | ---                | 1,185,000    | ---        | ---       | 1,295,000                 | 110,000    | ---                  |
| ELKTON         | 152    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| ELLENDALE      | 598    | ---                | ---                | ---                | 210,000            | ---          | ---        | ---       | 210,000                   | ---        | 241,253              |
| ELLSWORTH      | 527    | ---                | ---                | ---                | ---                | 185,000      | ---        | ---       | 185,000                   | 80,000     | ---                  |
| ELMDALE        | 99     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 24,795               |
| ELMORE         | 713    | ---                | ---                | ---                | ---                | 65,000       | ---        | ---       | 65,000                    | ---        | 78,248               |
| ELROSA         | 171    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| ELY            | 3,656  | 140,000            | 1,285,000          | ---                | 350,000            | 2,300,000    | ---        | ---       | 4,075,000                 | 690,000    | 4,169,704            |
| ELYSIAN        | 499    | ---                | ---                | ---                | 1,596,687          | 720,563      | ---        | ---       | 2,317,250                 | 440,000    | 1,376,027            |
| EMILY          | 879    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 123,430              |
| EMMONS         | 432    | ---                | ---                | ---                | 216,874            | ---          | ---        | ---       | 216,874                   | ---        | 14,480               |
| ERHARD         | 146    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| ERSKINE        | 433    | 54,000             | ---                | ---                | ---                | 766,000      | ---        | ---       | 820,000                   | ---        | 144,917              |
| EVAN           | 92     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| EVANSVILLE     | 564    | ---                | 380,000            | ---                | ---                | ---          | ---        | ---       | 380,000                   | ---        | 566,706              |
| EVELETH        | 3,800  | ---                | ---                | ---                | ---                | 2,243,710    | ---        | ---       | 2,243,710                 | ---        | 448,981              |
| EXCELSIOR      | 2,398  | ---                | ---                | ---                | ---                | 580,000      | ---        | ---       | 580,000                   | ---        | 50,003               |
| EYOTA          | 1,695  | ---                | ---                | ---                | 1,286,350          | 3,408,650    | ---        | ---       | 4,695,000                 | 875,000    | ---                  |
| FAIRFAX        | 1,311  | ---                | ---                | ---                | ---                | 6,110,000    | ---        | ---       | 6,110,000                 | 750,000    | 2,417,066            |
| FAIRMONT       | 10,816 | ---                | 1,250,000          | ---                | 14,105,000         | 3,435,000    | ---        | ---       | 18,790,000                | 3,955,000  | 105,723              |
| FALCON HEIGHTS | 5,580  | ---                | 1,490,000          | ---                | 1,470,000          | ---          | ---        | ---       | 2,960,000                 | ---        | ---                  |
| FARIBAULT      | 21,476 | 3,740,000          | 2,830,000          | ---                | 4,175,000          | 7,775,000    | 3,365,000  | ---       | 21,885,000                | 1,220,000  | 776,073              |
| FARMINGTON     | 14,255 | ---                | 3,568,985          | ---                | 6,530,000          | 11,599,517   | ---        | ---       | 21,698,502                | 913,985    | 725,465              |
| FARWELL        | 52     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| FEDERAL DAM    | 104    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |           |                      |
| FELTON       | 217    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 5,688                |
| FERGUS FALLS | 13,703 | 1,585,000          | 1,620,000          | ---                | 12,760,000         | 4,350,000    | ---       | ---       | 20,315,000                | 2,005,000 | 4,845,566            |
| FERTILE      | 898    | 164,000            | ---                | ---                | 69,300             | 70,700       | ---       | ---       | 304,000                   | 140,000   | ---                  |
| FIFTY LAKES  | 396    | ---                | ---                | ---                | 135,000            | ---          | ---       | ---       | 135,000                   | ---       | 85,045               |
| FINLAYSON    | 323    | ---                | ---                | ---                | 189,000            | 371,000      | ---       | ---       | 560,000                   | ---       | 344,717              |
| FISHER       | 421    | ---                | ---                | ---                | 253,000            | 109,000      | ---       | ---       | 362,000                   | ---       | ---                  |
| FLENSBURG    | 242    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 96,240               |
| FLOODWOOD    | 592    | 130,000            | ---                | ---                | ---                | 105,000      | ---       | ---       | 235,000                   | 130,000   | 28,334               |
| FLORENCE     | 59     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| FOLEY        | 2,410  | ---                | ---                | ---                | 2,450,000          | 452,000      | ---       | ---       | 2,902,000                 | 790,000   | 1,054,564            |
| FORADA       | 196    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| FOREST LAKE  | 15,093 | ---                | 625,000            | 230,000            | 2,150,000          | 5,890,000    | ---       | ---       | 8,895,000                 | 170,000   | 1,028,528            |
| FORESTON     | 401    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| FORT RIPLEY  | 70     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| FOSSTON      | 1,555  | 240,000            | 1,315,000          | ---                | 35,000             | 2,894,000    | 1,125,000 | ---       | 5,609,000                 | 120,000   | 882,132              |
| FOUNTAIN     | 362    | ---                | ---                | ---                | ---                | 95,000       | ---       | ---       | 95,000                    | ---       | ---                  |
| FOXHOME      | 138    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| FRANKLIN     | 500    | 270,000            | ---                | ---                | ---                | 30,000       | ---       | ---       | 300,000                   | ---       | 93,717               |
| FRAZEE       | 1,373  | ---                | 144,033            | ---                | 880,000            | ---          | ---       | ---       | 1,024,033                 | ---       | 383,704              |
| FREEBORN     | 307    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 262,332              |
| FREEPORT     | 465    | ---                | ---                | ---                | 901,000            | 483,000      | ---       | ---       | 1,384,000                 | ---       | ---                  |
| FRIDLEY      | 27,460 | ---                | 11,735,000         | ---                | 465,000            | 3,170,000    | ---       | ---       | 15,370,000                | 8,630,000 | ---                  |
| FROST        | 247    | ---                | ---                | ---                | ---                | 820,000      | ---       | ---       | 820,000                   | ---       | 106,855              |
| FULDA        | 1,310  | ---                | ---                | ---                | 255,000            | 750,000      | ---       | ---       | 1,005,000                 | 465,000   | 486,311              |
| FUNKLEY      | 15     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| GARFIELD     | 287    | ---                | ---                | ---                | ---                | ---          | 84,000    | ---       | 84,000                    | ---       | 531,204              |
| GARRISON     | 226    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| GARVIN       | 153    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 65,514               |
| GARY         | 216    | ---                | ---                | ---                | 92,000             | ---          | ---       | ---       | 92,000                    | ---       | ---                  |
| GAYLORD      | 2,287  | 130,000            | 2,261,541          | ---                | 2,685,000          | 7,410,000    | ---       | ---       | 12,486,541                | 4,880,000 | 410,000              |
| GEM LAKE     | 429    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| GENEVA       | 453    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 79,450               |
| GENOLA       | 69     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| GEORGETOWN   | 125    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| GHENT        | 314    | ---                | ---                | ---                | 300,000            | ---          | ---       | ---       | 300,000                   | ---       | 132,240              |
| GIBBON       | 803    | 1,330,000          | ---                | ---                | ---                | ---          | ---       | ---       | 1,330,000                 | ---       | ---                  |
| GILBERT      | 1,823  | ---                | ---                | ---                | 1,270,000          | ---          | ---       | ---       | 1,270,000                 | ---       | 100,423              |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City  | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |           |           | Total Bonded<br>Indebtedness | Refunding | Other Long<br>Term Debt |
|---------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------|-----------|------------------------------|-----------|-------------------------|
|               |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue   | All Other |                              |           |                         |
| GILMAN        | 225    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| GLENCOE       | 5,549  | ---                   | 350,000               | ---                   | 4,025,000             | 1,430,000       | 7,500,000 | 950,000   | 14,255,000                   | 5,185,000 | 1,414,692               |
| GLENVILLE     | 709    | ---                   | ---                   | ---                   | 105,000               | ---             | ---       | ---       | 105,000                      | ---       | 22,634                  |
| GLENWOOD      | 2,591  | 255,000               | ---                   | ---                   | 400,000               | 673,000         | 215,000   | ---       | 1,543,000                    | 865,000   | 1,029,382               |
| GLYNDON       | 1,119  | ---                   | ---                   | ---                   | 2,325,620             | ---             | ---       | ---       | 2,325,620                    | ---       | 826,474                 |
| GOLDEN VALLEY | 20,636 | ---                   | 35,140,000            | ---                   | 30,155,000            | ---             | ---       | ---       | 65,295,000                   | 5,630,000 | 1,038,894               |
| GONVICK       | 292    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| GOOD THUNDER  | 592    | ---                   | ---                   | ---                   | 345,000               | 24,500          | ---       | ---       | 369,500                      | 24,500    | 1,123,000               |
| GOODHUE       | 808    | ---                   | 385,582               | ---                   | 594,171               | 934,633         | ---       | ---       | 1,914,386                    | ---       | ---                     |
| GOODRIDGE     | 98     | ---                   | ---                   | ---                   | 68,000                | 43,000          | ---       | ---       | 111,000                      | 68,000    | ---                     |
| GOODVIEW      | 3,318  | ---                   | 380,000               | ---                   | 2,785,000             | ---             | ---       | ---       | 3,165,000                    | 185,000   | 56,335                  |
| GRACEVILLE    | 600    | ---                   | ---                   | ---                   | 210,000               | 669,000         | 259,000   | ---       | 1,138,000                    | ---       | ---                     |
| GRANADA       | 308    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| GRAND MARAIS  | 1,402  | ---                   | ---                   | ---                   | 1,025,000             | 491,000         | ---       | ---       | 1,516,000                    | 155,000   | 462,990                 |
| GRAND MEADOW  | 945    | ---                   | 480,000               | ---                   | 205,000               | 560,000         | ---       | ---       | 1,245,000                    | ---       | 209,814                 |
| GRAND RAPIDS  | 7,829  | ---                   | 2,590,000             | ---                   | 10,365,000            | 7,065,000       | 1,415,000 | ---       | 21,435,000                   | 195,000   | 3,124,452               |
| GRANITE FALLS | 3,053  | 1,425,000             | ---                   | ---                   | 3,131,000             | 2,435,000       | 5,062,072 | ---       | 12,053,072                   | 1,315,000 | 895,800                 |
| GRANT         | 4,120  | ---                   | ---                   | ---                   | 106,200               | ---             | ---       | ---       | 106,200                      | ---       | ---                     |
| GRASSTON      | 103    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| GREEN ISLE    | 359    | ---                   | ---                   | ---                   | 1,715,000             | 1,235,785       | ---       | ---       | 2,950,785                    | 95,000    | 123,776                 |
| GREENBUSH     | 762    | ---                   | ---                   | ---                   | 185,000               | 20,000          | 228,468   | ---       | 433,468                      | ---       | 6,454                   |
| GREENFIELD    | 2,684  | 380,000               | ---                   | ---                   | 5,000,800             | ---             | ---       | ---       | 5,380,800                    | ---       | ---                     |
| GREENWALD     | 198    | ---                   | ---                   | ---                   | 255,000               | ---             | ---       | ---       | 255,000                      | ---       | ---                     |
| GREENWOOD     | 786    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| GREY EAGLE    | 336    | 50,000                | ---                   | ---                   | 60,000                | ---             | ---       | ---       | 110,000                      | 30,000    | 709,712                 |
| GROVE CITY    | 617    | ---                   | ---                   | ---                   | ---                   | 100,000         | 1,250,000 | ---       | 1,350,000                    | 100,000   | ---                     |
| GRYGLA        | 232    | ---                   | ---                   | ---                   | 114,000               | ---             | ---       | ---       | 114,000                      | ---       | 82,500                  |
| GULLY         | 98     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| HACKENSACK    | 308    | 285,000               | ---                   | ---                   | 289,000               | ---             | ---       | ---       | 574,000                      | 285,000   | 227,321                 |
| HADLEY        | 68     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| HALLOCK       | 1,173  | ---                   | ---                   | ---                   | 1,245,000             | 910,000         | ---       | ---       | 2,155,000                    | 515,000   | ---                     |
| HALMA         | 72     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| HALSTAD       | 614    | 20,000                | ---                   | ---                   | 735,000               | 160,000         | ---       | ---       | 915,000                      | 155,000   | 25,536                  |
| HAM LAKE      | 13,555 | 775,000               | ---                   | ---                   | 1,455,000             | ---             | ---       | ---       | 2,230,000                    | ---       | ---                     |
| HAMBURG       | 540    | 45,000                | ---                   | ---                   | 514,000               | ---             | ---       | ---       | 559,000                      | 45,000    | 71,920                  |
| HAMMOND       | 196    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 42,309                  |
| HAMPTON       | 550    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |            |                      |
| HANCOCK      | 711    | 40,000             | ---                | ---                | ---                | 3,128,395    | ---       | ---       | 3,168,395                 | ---        | 85,000               |
| HANLEY FALLS | 317    | ---                | ---                | ---                | 250,000            | ---          | ---       | ---       | 250,000                   | ---        | 710,555              |
| HANOVER      | 1,765  | ---                | ---                | ---                | 1,537,000          | ---          | 845,000   | ---       | 2,382,000                 | 355,000    | 1,871,418            |
| HANSKA       | 437    | 345,000            | ---                | ---                | ---                | 545,000      | ---       | ---       | 890,000                   | ---        | 44,605               |
| HARDING      | 107    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HARDWICK     | 220    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 111,495              |
| HARMONY      | 1,142  | 3,265,000          | 205,000            | ---                | 1,055,000          | 455,000      | ---       | ---       | 4,980,000                 | ---        | 1,001,202            |
| HARRIS       | 1,173  | ---                | ---                | ---                | 80,000             | ---          | ---       | ---       | 80,000                    | 80,000     | 540,000              |
| HARTLAND     | 288    | ---                | ---                | ---                | 280,000            | ---          | ---       | ---       | 280,000                   | ---        | 135,590              |
| HASTINGS     | 19,202 | 4,785,000          | ---                | ---                | 15,600,000         | 16,540,000   | ---       | 1,765,000 | 38,690,000                | 11,195,000 | 667,599              |
| HATFIELD     | 45     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HAWLEY       | 1,899  | ---                | ---                | ---                | 2,165,000          | 1,415,000    | ---       | ---       | 3,580,000                 | ---        | 765,617              |
| HAYFIELD     | 1,364  | 738,000            | 285,000            | ---                | 965,000            | 3,340,000    | 2,170,000 | ---       | 7,498,000                 | 1,725,000  | 1,716,137            |
| HAYWARD      | 243    | ---                | ---                | ---                | 247,000            | 150,000      | ---       | ---       | 397,000                   | ---        | ---                  |
| HAZEL RUN    | 62     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HECTOR       | 1,160  | ---                | ---                | ---                | 1,050,000          | 3,000,000    | ---       | ---       | 4,050,000                 | 400,000    | 1,795,729            |
| HEIDELBERG   | 83     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HENDERSON    | 947    | ---                | 340,000            | ---                | 3,595,000          | 575,000      | ---       | ---       | 4,510,000                 | 475,000    | 493,868              |
| HENDRICKS    | 703    | 245,205            | ---                | ---                | ---                | ---          | ---       | ---       | 245,205                   | ---        | 59,464               |
| HENDRUM      | 311    | 45,000             | ---                | ---                | ---                | 100,000      | ---       | ---       | 145,000                   | ---        | 120,000              |
| HENNING      | 778    | ---                | 121,000            | ---                | ---                | 2,244,000    | 355,232   | ---       | 2,720,232                 | ---        | 362,037              |
| HENRIETTE    | 100    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HERMAN       | 444    | ---                | ---                | ---                | 221,100            | 115,000      | ---       | ---       | 336,100                   | ---        | 149,784              |
| HERMANTOWN   | 8,178  | ---                | ---                | ---                | 6,495,000          | 2,355,000    | 5,170,000 | ---       | 14,020,000                | ---        | 189,415              |
| HERON LAKE   | 767    | ---                | ---                | ---                | ---                | 2,231,857    | ---       | ---       | 2,231,857                 | 30,000     | 34,000               |
| HEWITT       | 266    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | 199,375              |
| HIBBING      | 16,968 | 2,555,000          | 855,000            | ---                | ---                | 7,540,000    | ---       | ---       | 10,950,000                | 7,590,000  | 8,822,005            |
| HILL CITY    | 479    | ---                | ---                | ---                | ---                | 42,000       | ---       | ---       | 42,000                    | ---        | 198,320              |
| HILLMAN      | 21     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HILLS        | 585    | ---                | ---                | ---                | ---                | ---          | 150,946   | ---       | 150,946                   | ---        | 2,000                |
| HILLTOP      | 781    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HINCKLEY     | 1,307  | 730,000            | 115,000            | ---                | 110,000            | 590,000      | ---       | ---       | 1,545,000                 | 730,000    | 4,575,464            |
| HITTERDAL    | 197    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |
| HOFFMAN      | 668    | ---                | ---                | ---                | 1,221,000          | ---          | ---       | ---       | 1,221,000                 | ---        | 404,534              |
| HOKAH        | 599    | ---                | ---                | ---                | 245,000            | ---          | ---       | ---       | 245,000                   | ---        | 150,000              |
| HOLDINGFORD  | 744    | 745,000            | ---                | ---                | 675,000            | 380,000      | ---       | ---       | 1,800,000                 | 1,125,000  | ---                  |
| HOLLAND      | 211    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---        | ---                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City        | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |            |           | Total Bonded<br>Indebtedness | Refunding  | Other Long<br>Term Debt |
|---------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|------------|-----------|------------------------------|------------|-------------------------|
|                     |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue    | All Other |                              |            |                         |
| HOLLANDALE          | 310    | ---                   | ---                   | ---                   | ---                   | 120,000         | ---        | ---       | 120,000                      | ---        | ---                     |
| HOLLOWAY            | 108    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| HOLT                | 88     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| HOPKINS             | 17,559 | 1,305,000             | 13,946,194            | ---                   | 2,490,000             | 4,800,000       | 10,760,000 | ---       | 33,301,194                   | ---        | ---                     |
| HOUSTON             | 1,019  | 490,000               | ---                   | ---                   | 315,000               | ---             | 415,000    | ---       | 1,220,000                    | 415,000    | 404,812                 |
| HOWARD LAKE         | 1,876  | ---                   | 450,147               | ---                   | 4,740,000             | 275,000         | ---        | ---       | 5,465,147                    | 275,000    | 993,641                 |
| HOYT LAKES          | 2,052  | 160,000               | ---                   | ---                   | 480,000               | ---             | ---        | ---       | 640,000                      | 160,000    | 724,131                 |
| HUGO                | 7,900  | ---                   | 2,155,000             | ---                   | 1,660,000             | 3,410,000       | 2,860,000  | ---       | 10,085,000                   | 645,000    | 565,595                 |
| HUMBOLDT            | 60     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| HUTCHINSON          | 13,403 | 1,040,000             | 648,424               | ---                   | 18,390,000            | 24,867,780      | 8,010,000  | ---       | 52,956,204                   | 14,765,000 | 1,617,388               |
| IHLEN               | 103    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 42,644                  |
| INDEPENDENCE        | 3,400  | 1,035,000             | ---                   | ---                   | 915,000               | ---             | 1,825,000  | ---       | 3,775,000                    | 1,750,000  | 579,206                 |
| INTERNATIONAL FALLS | 6,554  | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| INVER GROVE HEIGHTS | 30,708 | 1,744,380             | 22,625,894            | ---                   | 10,396,000            | 6,280,000       | 4,115,000  | ---       | 45,161,274                   | 12,295,000 | 1,005,000               |
| IONA                | 164    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| IRON JUNCTION       | 88     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| IRONTON             | 519    | ---                   | ---                   | ---                   | 10,000                | 23,000          | ---        | ---       | 33,000                       | ---        | 84,892                  |
| ISANTI              | 3,793  | 150,000               | ---                   | ---                   | 1,856,000             | 6,796,494       | ---        | ---       | 8,802,494                    | 530,000    | ---                     |
| ISLE                | 740    | 210,000               | 175,000               | ---                   | 292,000               | ---             | ---        | ---       | 677,000                      | 210,000    | 269,479                 |
| IVANHOE             | 665    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 1,581,344               |
| JACKSON             | 3,490  | 225,000               | 360,000               | ---                   | ---                   | 690,000         | 1,571,948  | ---       | 2,846,948                    | 960,000    | 1,189,069               |
| JANESVILLE          | 2,110  | ---                   | ---                   | ---                   | 4,950,000             | 1,713,000       | 965,000    | ---       | 7,628,000                    | 1,145,000  | 82,451                  |
| JASPER              | 598    | ---                   | ---                   | ---                   | ---                   | 384,000         | 495,109    | ---       | 879,109                      | ---        | 849,840                 |
| JEFFERS             | 384    | ---                   | ---                   | ---                   | 15,000                | ---             | ---        | ---       | 15,000                       | ---        | ---                     |
| JENKINS             | 299    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| JOHNSON             | 31     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| JORDAN              | 4,240  | ---                   | ---                   | ---                   | 11,360,000            | 410,000         | ---        | ---       | 11,770,000                   | 4,230,000  | 7,135,856               |
| KANDIYOHI           | 551    | 465,000               | ---                   | ---                   | ---                   | ---             | ---        | ---       | 465,000                      | ---        | ---                     |
| KARLSTAD            | 782    | 265,000               | ---                   | ---                   | 750,000               | 345,000         | ---        | ---       | 1,360,000                    | 1,095,000  | 402,305                 |
| KASOTA              | 684    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| KASSON              | 4,788  | ---                   | ---                   | ---                   | 4,650,000             | 660,000         | ---        | ---       | 5,310,000                    | 1,780,000  | 7,646,301               |
| KEEWATIN            | 1,160  | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 670,061                 |
| KELLIHER            | 304    | ---                   | ---                   | ---                   | 261,000               | ---             | ---        | ---       | 261,000                      | ---        | ---                     |
| KELLOGG             | 444    | ---                   | ---                   | ---                   | 324,558               | ---             | ---        | ---       | 324,558                      | ---        | 58,896                  |
| KENNEDY             | 240    | ---                   | ---                   | ---                   | 191,068               | ---             | ---        | ---       | 191,068                      | 85,000     | 94,368                  |
| KENNETH             | 58     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| KENSINGTON          | 276    | ---                   | ---                   | ---                   | ---                   | 205,000         | ---        | ---       | 205,000                      | ---        | 12,500                  |



**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |           |                      |
| KENT                 | 119    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| KENYON               | 1,687  | ---                | 60,000             | ---                | 1,145,000          | 810,000      | 3,060,000 | ---       | 5,075,000                 | 1,900,000 | 37,861               |
| KERKHOVEN            | 754    | ---                | ---                | ---                | ---                | 855,000      | 248,764   | ---       | 1,103,764                 | ---       | ---                  |
| KERRICK              | 74     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| KETTLE RIVER         | 169    | 54,000             | ---                | ---                | ---                | 393,000      | ---       | ---       | 447,000                   | ---       | 24,000               |
| KIESTER              | 538    | ---                | 845,000            | ---                | ---                | ---          | ---       | ---       | 845,000                   | ---       | 238,891              |
| KILKENNY             | 154    | ---                | ---                | ---                | ---                | 420,000      | ---       | ---       | 420,000                   | ---       | ---                  |
| KIMBALL              | 619    | ---                | ---                | ---                | ---                | 126,000      | ---       | ---       | 126,000                   | ---       | 108,954              |
| KINBRAE              | 21     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 15,000               |
| KINGSTON             | 118    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| KINNEY               | 185    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| LA CRESCENT          | 5,027  | ---                | ---                | ---                | 6,175,000          | 905,000      | 1,145,000 | ---       | 8,225,000                 | ---       | 394,841              |
| LA PRAIRIE           | 611    | ---                | ---                | ---                | 253,000            | ---          | ---       | ---       | 253,000                   | ---       | ---                  |
| LA SALLE             | 86     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| LAFAYETTE            | 531    | ---                | 45,000             | ---                | ---                | ---          | 75,000    | ---       | 120,000                   | ---       | 8,302                |
| LAKE BENTON          | 699    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 1,253,979            |
| LAKE BRONSON         | 240    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| LAKE CITY            | 5,153  | ---                | 100,000            | ---                | 3,837,000          | 1,800,000    | 1,745,067 | ---       | 7,482,067                 | 315,000   | 3,853,400            |
| LAKE CRYSTAL         | 2,479  | 515,000            | 155,000            | ---                | 4,425,000          | 395,000      | 3,770,000 | ---       | 9,260,000                 | 515,000   | 215,853              |
| LAKE ELMO            | 7,387  | ---                | ---                | ---                | 1,385,000          | 690,000      | ---       | ---       | 2,075,000                 | ---       | 26,628               |
| LAKE HENRY           | 87     | ---                | ---                | ---                | ---                | 147,000      | ---       | ---       | 147,000                   | ---       | 50,487               |
| LAKE LILLIAN         | 253    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| LAKE PARK            | 799    | ---                | ---                | ---                | ---                | 385,000      | ---       | ---       | 385,000                   | ---       | 80,000               |
| LAKE SHORE           | 1,003  | 155,000            | ---                | ---                | ---                | ---          | ---       | ---       | 155,000                   | 155,000   | 279,564              |
| LAKE ST. CROIX BEACH | 1,148  | ---                | ---                | ---                | 585,000            | ---          | ---       | ---       | 585,000                   | ---       | ---                  |
| LAKE WILSON          | 264    | ---                | ---                | ---                | ---                | 471,703      | ---       | ---       | 471,703                   | ---       | 157,425              |
| LAKEFIELD            | 1,720  | ---                | ---                | ---                | 995,000            | ---          | 303,918   | ---       | 1,298,918                 | 370,000   | 2,097,926            |
| LAKELAND             | 1,923  | ---                | ---                | ---                | 480,000            | ---          | ---       | ---       | 480,000                   | ---       | ---                  |
| LAKELAND SHORES      | 355    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| LAKEVILLE            | 46,285 | 3,995,000          | 6,010,000          | ---                | 15,795,000         | 12,930,000   | 5,760,000 | 5,090,000 | 49,580,000                | 2,005,000 | 3,705,185            |
| LAMBERTON            | 834    | ---                | ---                | ---                | 305,000            | 38,000       | 2,983,313 | ---       | 3,326,313                 | ---       | 282,096              |
| LANCASTER            | 364    | ---                | ---                | ---                | 135,000            | ---          | ---       | ---       | 135,000                   | ---       | ---                  |
| LANDFALL             | 745    | ---                | ---                | ---                | ---                | 728,198      | ---       | ---       | 728,198                   | ---       | ---                  |
| LANESBORO            | 782    | ---                | 50,000             | ---                | 440,000            | ---          | 1,335,000 | ---       | 1,825,000                 | 310,000   | 407,092              |
| LAPORTE              | 139    | ---                | ---                | ---                | ---                | 870,000      | ---       | ---       | 870,000                   | ---       | ---                  |
| LASTRUP              | 93     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| LAUDERDALE           | 2,364  | ---                | 270,000            | ---                | 2,130,000          | ---          | ---       | ---       | 2,400,000                 | 270,000   | ---                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City   | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |           |           | Total Bonded<br>Indebtedness | Refunding | Other Long<br>Term Debt |
|----------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------|-----------|------------------------------|-----------|-------------------------|
|                |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue   | All Other |                              |           |                         |
| LE CENTER      | 2,299  | ---                   | 715,000               | ---                   | 1,725,000             | 405,000         | ---       | ---       | 2,845,000                    | 625,000   | 3,496,600               |
| LE SUEUR       | 4,126  | 2,565,000             | 1,305,000             | ---                   | 1,960,000             | 3,080,000       | 3,150,000 | ---       | 12,060,000                   | 2,470,000 | 1,042,293               |
| LENGBY         | 79     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| LEONARD        | 28     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| LEONIDAS       | 58     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| LEROY          | 921    | ---                   | ---                   | ---                   | 360,000               | 3,258,900       | ---       | ---       | 3,618,900                    | 20,000    | ---                     |
| LESTER PRAIRIE | 1,397  | ---                   | 140,000               | ---                   | 95,000                | 320,000         | ---       | ---       | 555,000                      | ---       | ---                     |
| LEWISTON       | 1,494  | ---                   | ---                   | ---                   | 274,000               | 120,000         | ---       | ---       | 394,000                      | ---       | 4,043,894               |
| LEWISVILLE     | 264    | 480,000               | ---                   | ---                   | ---                   | ---             | ---       | ---       | 480,000                      | ---       | ---                     |
| LEXINGTON      | 2,220  | ---                   | ---                   | ---                   | 1,085,000             | ---             | ---       | ---       | 1,085,000                    | ---       | 128,000                 |
| LILYDALE       | 610    | ---                   | 2,760,000             | ---                   | ---                   | ---             | ---       | ---       | 2,760,000                    | ---       | ---                     |
| LINDSTROM      | 3,395  | ---                   | ---                   | ---                   | 1,635,000             | 650,000         | ---       | ---       | 2,285,000                    | 745,000   | ---                     |
| LINO LAKES     | 17,942 | ---                   | ---                   | ---                   | 11,640,000            | 3,220,000       | 5,775,000 | ---       | 20,635,000                   | 2,765,000 | 469,450                 |
| LISMORE        | 228    | ---                   | ---                   | ---                   | ---                   | 395,427         | ---       | ---       | 395,427                      | ---       | 241,126                 |
| LITCHFIELD     | 6,643  | ---                   | ---                   | ---                   | 3,210,000             | 8,170,000       | ---       | ---       | 11,380,000                   | 2,940,000 | 13,402,296              |
| LITTLE CANADA  | 9,825  | ---                   | 3,925,000             | ---                   | 705,000               | ---             | ---       | ---       | 4,630,000                    | ---       | ---                     |
| LITTLE FALLS   | 7,955  | 640,000               | 1,978,114             | ---                   | 11,110,000            | 1,350,000       | ---       | ---       | 15,078,114                   | 2,075,000 | 76,577                  |
| LITTLEFORK     | 654    | ---                   | ---                   | ---                   | 398,000               | 1,200,000       | ---       | ---       | 1,598,000                    | ---       | 163,000                 |
| LONG BEACH     | 282    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| LONG LAKE      | 1,885  | ---                   | 812,181               | ---                   | 2,040,000             | ---             | ---       | ---       | 2,852,181                    | 310,000   | 12,706                  |
| LONG PRAIRIE   | 3,027  | ---                   | 95,000                | ---                   | 2,070,000             | 965,000         | ---       | ---       | 3,130,000                    | 95,000    | 3,658,080               |
| LONGVILLE      | 182    | ---                   | ---                   | ---                   | ---                   | 964,000         | ---       | ---       | 964,000                      | ---       | 52,963                  |
| LONSDALE       | 1,708  | ---                   | ---                   | ---                   | 825,000               | 825,000         | ---       | ---       | 1,650,000                    | 465,000   | ---                     |
| LORETTO        | 622    | ---                   | ---                   | ---                   | 5,000                 | 50,000          | ---       | ---       | 55,000                       | ---       | ---                     |
| LOUISBURG      | 26     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| LOWRY          | 271    | ---                   | ---                   | ---                   | ---                   | ---             | 487,067   | ---       | 487,067                      | ---       | 47,934                  |
| LUCAN          | 217    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| LUVERNE        | 4,631  | 560,000               | 3,087,000             | ---                   | 2,830,000             | 617,000         | 1,559,102 | ---       | 8,653,102                    | 1,870,000 | 457,072                 |
| LYLE           | 568    | ---                   | ---                   | ---                   | ---                   | 89,500          | ---       | ---       | 89,500                       | ---       | 433,654                 |
| LYND           | 342    | ---                   | ---                   | ---                   | ---                   | 292,705         | ---       | ---       | 292,705                      | 90,000    | 21,000                  |
| MABEL          | 764    | ---                   | ---                   | ---                   | 360,000               | 160,000         | ---       | ---       | 520,000                      | 160,000   | 168,839                 |
| MADELIA        | 2,330  | ---                   | 65,000                | ---                   | ---                   | 2,845,000       | 1,595,000 | ---       | 4,505,000                    | ---       | 2,124,050               |
| MADISON        | 1,759  | ---                   | ---                   | ---                   | 1,175,000             | 4,023,000       | ---       | ---       | 5,198,000                    | ---       | 11,833                  |
| MADISON LAKE   | 878    | 98,000                | 100,000               | ---                   | 1,325,400             | 320,000         | ---       | ---       | 1,843,400                    | ---       | 348,959                 |
| MAGNOLIA       | 216    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 143,575                 |
| MAHNOMEN       | 1,214  | 340,000               | ---                   | ---                   | 1,001,000             | 322,000         | ---       | ---       | 1,663,000                    | 410,000   | 101,115                 |
| MAHTOMEDI      | 8,030  | ---                   | ---                   | ---                   | 5,705,000             | ---             | ---       | ---       | 5,705,000                    | ---       | 8,194                   |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |            |                      |
| MANCHESTER          | 79     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MANHATTAN BEACH     | 51     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MANKATO             | 33,362 | 2,565,000          | 8,415,000          | ---                | 50,215,000         | 25,000,000   | ---        | ---       | 86,195,000                | 5,685,000  | 23,208,315           |
| MANTORVILLE         | 1,154  | ---                | ---                | ---                | 180,000            | 155,000      | ---        | ---       | 335,000                   | 155,000    | ---                  |
| MAPLE GROVE         | 54,000 | 24,540,000         | 4,155,000          | ---                | 19,355,000         | 7,345,000    | 19,555,000 | 855,000   | 75,805,000                | 2,975,000  | 10,609,177           |
| MAPLE LAKE          | 1,650  | ---                | 960,000            | ---                | 1,920,000          | 795,000      | ---        | ---       | 3,675,000                 | ---        | ---                  |
| MAPLE PLAIN         | 2,088  | ---                | 224,000            | ---                | ---                | ---          | ---        | ---       | 224,000                   | ---        | ---                  |
| MAPLETON            | 1,682  | ---                | ---                | ---                | 3,085,000          | ---          | ---        | ---       | 3,085,000                 | 1,585,000  | 16,283               |
| MAPLEVIEW           | 182    | ---                | 115,000            | ---                | ---                | ---          | ---        | ---       | 115,000                   | ---        | ---                  |
| MAPLEWOOD           | 35,600 | 10,455,000         | 12,442,297         | ---                | 19,610,000         | ---          | ---        | ---       | 42,507,297                | 18,710,000 | 746,027              |
| MARBLE              | 684    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 252,146              |
| MARIETTA            | 170    | ---                | ---                | ---                | 127,000            | ---          | ---        | ---       | 127,000                   | ---        | ---                  |
| MARINE ON ST. CROIX | 644    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 61,227               |
| MARSHALL            | 12,778 | 1,675,000          | 8,525,000          | ---                | 2,925,000          | 15,755,000   | 35,221,391 | ---       | 64,101,391                | 10,630,000 | 3,487,195            |
| MAYER               | 600    | ---                | ---                | ---                | ---                | 695,000      | ---        | ---       | 695,000                   | ---        | 1,307,574            |
| MAYNARD             | 378    | ---                | 50,000             | ---                | 398,000            | ---          | ---        | ---       | 448,000                   | ---        | 52,180               |
| MAZEPPA             | 793    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 458,000              |
| MC GRATH            | 68     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 31,000               |
| MC GREGOR           | 403    | ---                | ---                | ---                | ---                | 490,000      | ---        | 780,000   | 1,270,000                 | ---        | ---                  |
| MC INTOSH           | 628    | 55,000             | ---                | ---                | ---                | 359,000      | ---        | ---       | 414,000                   | 55,000     | 544,193              |
| MC KINLEY           | 83     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MEADOWLANDS         | 109    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | 13,941               |
| MEDFORD             | 1,044  | ---                | ---                | ---                | 4,251,219          | 435,000      | ---        | ---       | 4,686,219                 | 870,000    | 13,033               |
| MEDICINE LAKE       | 368    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MEDINA              | 4,107  | ---                | 375,000            | ---                | 345,000            | ---          | ---        | ---       | 720,000                   | ---        | 20,000               |
| MEIRE GROVE         | 149    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MELROSE             | 3,141  | ---                | ---                | ---                | 835,000            | 2,600,000    | ---        | ---       | 3,435,000                 | ---        | 3,932,700            |
| MENAHGA             | 1,217  | 185,000            | ---                | ---                | 602,720            | 2,948,000    | ---        | ---       | 3,735,720                 | 185,000    | 144,918              |
| MENDOTA             | 198    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MENDOTA HEIGHTS     | 11,600 | 2,130,000          | ---                | ---                | 5,395,000          | 805,000      | ---        | ---       | 8,330,000                 | 3,640,000  | 160,000              |
| MENTOR              | 126    | 114,000            | ---                | ---                | ---                | ---          | ---        | ---       | 114,000                   | ---        | 16,987               |
| MIDDLE RIVER        | 315    | ---                | ---                | ---                | ---                | 86,000       | ---        | ---       | 86,000                    | ---        | ---                  |
| MIESVILLE           | 137    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MILACA              | 2,606  | ---                | ---                | ---                | 1,740,000          | 1,245,000    | 1,145,000  | ---       | 4,130,000                 | ---        | ---                  |
| MILAN               | 316    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MILLERVILLE         | 116    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |
| MILLVILLE           | 188    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---        | ---                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |             |                      |
| MILROY           | 261     | ---                | ---                | ---                | ---                | 175,000      | ---        | ---       | 175,000                   | ---         | ---                  |
| MILTONA          | 290     | ---                | 230,000            | ---                | ---                | 330,000      | ---        | ---       | 560,000                   | ---         | 102,973              |
| MINNEAPOLIS      | 382,700 | 103,245,000        | 216,625,000        | 90,643,000         | 42,319,000         | 753,116,000  | 91,885,000 | ---       | 1,297,833,000             | 326,388,000 | 80,974,000           |
| MINNEISKA        | 109     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| MINNEOTA         | 1,402   | 75,000             | ---                | ---                | ---                | 485,000      | ---        | ---       | 560,000                   | 505,000     | 498,608              |
| MINNESOTA CITY   | 229     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| MINNESOTA LAKE   | 678     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| MINNETONKA       | 51,440  | 5,000,000          | ---                | ---                | ---                | 8,355,000    | ---        | ---       | 13,355,000                | ---         | ---                  |
| MINNETONKA BEACH | 618     | 1,450,000          | ---                | ---                | ---                | ---          | ---        | ---       | 1,450,000                 | ---         | ---                  |
| MINNETRISTA      | 4,610   | ---                | ---                | ---                | 425,000            | 2,180,000    | ---        | ---       | 2,605,000                 | 1,145,000   | 920,000              |
| MIZPAH           | 78      | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| MONTEVIDEO       | 5,480   | 2,131,900          | ---                | ---                | 5,037,962          | 6,255,138    | 1,373,904  | ---       | 14,798,904                | 1,640,000   | 2,862,916            |
| MONTGOMERY       | 2,866   | ---                | 4,250,000          | ---                | 2,200,000          | 200,000      | ---        | ---       | 6,650,000                 | ---         | 1,609,643            |
| MONTICELLO       | 8,839   | 220,000            | 2,410,000          | ---                | 9,160,000          | ---          | 7,345,000  | ---       | 19,135,000                | 1,090,000   | 12,626,289           |
| MONTROSE         | 1,413   | ---                | ---                | ---                | ---                | 2,579,000    | 161,820    | ---       | 2,740,820                 | ---         | 4,415,105            |
| MOORHEAD         | 32,572  | 2,690,000          | 24,180,000         | ---                | 16,190,000         | 7,876,227    | 32,325,000 | ---       | 83,261,227                | 18,060,000  | 7,302,535            |
| MOOSE LAKE       | 2,327   | ---                | 670,000            | ---                | ---                | ---          | 1,735,000  | ---       | 2,405,000                 | ---         | 1,946,696            |
| MORA             | 3,304   | 1,945,000          | ---                | ---                | 120,000            | 107,000      | 540,000    | ---       | 2,712,000                 | 1,945,000   | 70,000               |
| MORGAN           | 888     | ---                | 6,500              | ---                | ---                | 1,395,000    | ---        | ---       | 1,401,500                 | 150,000     | 992,181              |
| MORRIS           | 5,207   | 705,000            | 335,000            | ---                | 1,540,000          | ---          | ---        | ---       | 2,580,000                 | ---         | 4,508,925            |
| MORRISTOWN       | 1,010   | ---                | ---                | ---                | ---                | 210,000      | 995,000    | ---       | 1,205,000                 | 210,000     | 1,099,188            |
| MORTON           | 436     | ---                | ---                | ---                | ---                | 404,000      | ---        | ---       | 404,000                   | ---         | ---                  |
| MOTLEY           | 635     | ---                | 615,000            | ---                | 143,000            | 771,000      | ---        | ---       | 1,529,000                 | ---         | 175,097              |
| MOUND            | 9,460   | 335,000            | 365,000            | ---                | 780,000            | 2,095,000    | 8,015,000  | ---       | 11,590,000                | 385,000     | 166,722              |
| MOUNDS VIEW      | 12,800  | 434,955            | 2,305,000          | 815,000            | ---                | 4,000,000    | 2,790,000  | ---       | 10,344,955                | 4,250,000   | ---                  |
| MOUNTAIN IRON    | 2,946   | ---                | 910,000            | ---                | 2,185,000          | 855,000      | ---        | ---       | 3,950,000                 | 525,000     | ---                  |
| MOUNTAIN LAKE    | 2,096   | ---                | 375,000            | ---                | 1,020,000          | 180,000      | 3,310,983  | ---       | 4,885,983                 | 180,000     | 1,155,595            |
| MURDOCK          | 307     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| MYRTLE           | 63      | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| NASHUA           | 60      | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| NASHWAUK         | 947     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | 989,856              |
| NASSAU           | 82      | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| NELSON           | 166     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | ---                  |
| NERSTRAND        | 234     | ---                | ---                | ---                | ---                | 300,000      | ---        | ---       | 300,000                   | ---         | 228,000              |
| NEVIS            | 360     | 41,485             | ---                | ---                | 58,271             | 656,000      | ---        | ---       | 755,756                   | 55,000      | 18,660               |
| NEW AUBURN       | 504     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---         | 19,000               |
| NEW BRIGHTON     | 22,260  | ---                | 11,095,000         | ---                | 7,115,000          | 1,235,000    | 13,005,000 | ---       | 32,450,000                | ---         | 761,600              |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City          | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |           |           | Total Bonded<br>Indebtedness | Refunding | Other Long<br>Term Debt |
|-----------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------|-----------|------------------------------|-----------|-------------------------|
|                       |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue   | All Other |                              |           |                         |
| NEW GERMANY           | 346    | 190,000               | ---                   | ---                   | ---                   | ---             | ---       | ---       | 190,000                      | ---       | ---                     |
| NEW HOPE              | 20,910 | 1,340,000             | 2,485,000             | ---                   | 5,380,000             | 4,575,000       | ---       | ---       | 13,780,000                   | 2,045,000 | 1,565,000               |
| NEW LONDON            | 1,071  | ---                   | 104,282               | ---                   | 2,630,000             | 1,884,800       | ---       | ---       | 4,619,082                    | ---       | 99,609                  |
| NEW MARKET            | 815    | 220,000               | ---                   | ---                   | 330,000               | 300,000         | ---       | ---       | 850,000                      | 220,000   | 94,844                  |
| NEW MUNICH            | 347    | ---                   | ---                   | ---                   | 10,000                | ---             | ---       | ---       | 10,000                       | ---       | ---                     |
| NEW PRAGUE            | 5,016  | 480,000               | 975,000               | ---                   | 8,970,000             | 1,345,000       | 3,249,206 | ---       | 15,019,206                   | 2,855,000 | 1,133,910               |
| NEW RICHLAND          | 1,174  | ---                   | ---                   | ---                   | ---                   | 223,000         | ---       | ---       | 223,000                      | ---       | 11,552                  |
| NEW TRIER             | 116    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 27,318                  |
| NEW ULM               | 13,543 | 1,450,000             | 1,585,000             | ---                   | 12,040,000            | 28,699,914      | ---       | ---       | 43,774,914                   | 9,925,000 | 5,375,804               |
| NEW YORK MILLS        | 1,175  | 1,670,000             | ---                   | ---                   | 1,825,000             | ---             | 5,000     | ---       | 3,500,000                    | 505,000   | 930,631                 |
| NEWFOLDEN             | 359    | ---                   | ---                   | ---                   | 445,000               | 303,800         | ---       | ---       | 748,800                      | ---       | ---                     |
| NEWPORT               | 3,740  | ---                   | 5,900,000             | ---                   | 895,000               | ---             | ---       | ---       | 6,795,000                    | 2,610,000 | 1,935,873               |
| NICOLLET              | 922    | ---                   | 600,000               | ---                   | 1,455,000             | ---             | ---       | ---       | 2,055,000                    | 65,000    | 1,778,383               |
| NIELSVILLE            | 90     | 30,000                | ---                   | ---                   | ---                   | 43,300          | ---       | ---       | 73,300                       | ---       | ---                     |
| NIMROD                | 75     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| NISSWA                | 1,990  | ---                   | ---                   | ---                   | ---                   | 606,621         | ---       | ---       | 606,621                      | ---       | 1,876,995               |
| NORCROSS              | 61     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| NORTH BRANCH          | 8,978  | 2,145,139             | 2,050,000             | ---                   | 9,580,000             | 1,910,000       | 4,025,000 | 190,000   | 19,900,139                   | 480,000   | 892,755                 |
| NORTH MANKATO         | 12,208 | ---                   | 990,000               | ---                   | 16,485,000            | 7,710,000       | 3,060,000 | ---       | 28,245,000                   | ---       | 2,880,657               |
| NORTH OAKS            | 4,060  | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| NORTH ST. PAUL        | 11,959 | 6,075,000             | 1,940,000             | ---                   | 690,000               | 3,270,000       | ---       | ---       | 11,975,000                   | 635,000   | 367,981                 |
| NORTHFIELD            | 17,846 | 2,460,000             | 3,020,000             | ---                   | 10,620,000            | 27,755,000      | ---       | ---       | 43,855,000                   | 1,930,000 | 19,561,544              |
| NORTHOME              | 224    | ---                   | ---                   | ---                   | ---                   | 115,000         | ---       | ---       | 115,000                      | ---       | 12,665                  |
| NORTHROP              | 251    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| NORWOOD YOUNG AMERICA | 3,162  | ---                   | ---                   | ---                   | 4,350,000             | 641,761         | ---       | ---       | 4,991,761                    | ---       | 249,827                 |
| OAK GROVE             | 7,090  | ---                   | ---                   | ---                   | 1,372,850             | ---             | ---       | ---       | 1,372,850                    | ---       | 382,500                 |
| OAK PARK HEIGHTS      | 4,329  | ---                   | ---                   | ---                   | 1,760,000             | 510,000         | ---       | ---       | 2,270,000                    | 870,000   | ---                     |
| OAKDALE               | 27,500 | 855,000               | 2,475,000             | ---                   | 12,330,000            | 1,325,000       | ---       | ---       | 16,985,000                   | 2,670,000 | 1,739,022               |
| ODESSA                | 110    | ---                   | ---                   | ---                   | ---                   | 261,000         | ---       | ---       | 261,000                      | ---       | ---                     |
| ODIN                  | 124    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 73,318                  |
| OGEMA                 | 138    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 55,068                  |
| OGILVIE               | 481    | ---                   | 545,000               | ---                   | ---                   | 195,000         | ---       | ---       | 740,000                      | 195,000   | ---                     |
| OKABENA               | 181    | 460,000               | ---                   | ---                   | ---                   | ---             | ---       | ---       | 460,000                      | 460,000   | ---                     |
| OKLEE                 | 408    | ---                   | ---                   | ---                   | ---                   | 1,101,000       | ---       | ---       | 1,101,000                    | ---       | 69,715                  |
| OLIVIA                | 2,551  | ---                   | 60,000                | ---                   | 5,430,000             | 3,880,000       | 1,120,000 | ---       | 10,490,000                   | 1,485,000 | 1,374,949               |
| ONAMIA                | 859    | 322,000               | 156,000               | ---                   | ---                   | ---             | ---       | ---       | 478,000                      | 322,000   | 573,257                 |
| ORMSBY                | 151    | ---                   | ---                   | ---                   | 95,000                | 246,000         | ---       | ---       | 341,000                      | ---       | 134,201                 |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |            |           | Total Bonded<br>Indebtedness | Refunding  | Other Long<br>Term Debt |
|-----------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|------------|-----------|------------------------------|------------|-------------------------|
|                 |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue    | All Other |                              |            |                         |
| ORONO           | 7,625  | ---                   | ---                   | ---                   | 4,380,000             | ---             | 2,100,000  | ---       | 6,480,000                    | 2,100,000  | 50,000                  |
| ORONOCO         | 875    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 10,711                  |
| ORR             | 248    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 92,449                  |
| ORTONVILLE      | 2,081  | ---                   | ---                   | ---                   | 3,230,000             | 2,193,000       | ---        | ---       | 5,423,000                    | 430,000    | 4,000,000               |
| OSAKIS          | 1,605  | ---                   | 100,000               | ---                   | 2,325,000             | 325,000         | ---        | ---       | 2,750,000                    | ---        | 357,856                 |
| OSLO            | 330    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 107,607                 |
| OSSEO           | 2,402  | 695,000               | 3,630,000             | ---                   | 3,895,000             | ---             | 2,805,000  | ---       | 11,025,000                   | 3,705,000  | 249,863                 |
| OSTRANDER       | 211    | 7,000                 | ---                   | ---                   | ---                   | 380,000         | ---        | ---       | 387,000                      | ---        | 44,000                  |
| OTSEGO          | 8,210  | ---                   | ---                   | ---                   | 1,550,000             | 6,742,000       | ---        | ---       | 8,292,000                    | ---        | 257,414                 |
| OTTERTAIL       | 467    | ---                   | ---                   | ---                   | ---                   | 1,000,000       | ---        | ---       | 1,000,000                    | ---        | ---                     |
| OWATONNA        | 23,082 | ---                   | 535,000               | ---                   | 17,700,000            | ---             | 17,072,868 | ---       | 35,307,868                   | 13,985,000 | 505,965                 |
| PALISADE        | 122    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 184,012                 |
| PARK RAPIDS     | 3,393  | ---                   | ---                   | ---                   | 4,995,000             | 860,000         | ---        | ---       | 5,855,000                    | ---        | 10,205,764              |
| PARKERS PRAIRIE | 1,018  | 810,000               | ---                   | ---                   | ---                   | ---             | ---        | ---       | 810,000                      | ---        | 150,000                 |
| PAYNESVILLE     | 2,305  | ---                   | ---                   | ---                   | 4,987,000             | 580,000         | ---        | ---       | 5,567,000                    | 1,680,000  | 186,750                 |
| PEASE           | 165    | ---                   | ---                   | ---                   | 700,000               | ---             | ---        | ---       | 700,000                      | ---        | ---                     |
| PELICAN RAPIDS  | 2,431  | ---                   | 920,000               | ---                   | 1,560,000             | 1,900,000       | ---        | ---       | 4,380,000                    | 2,480,000  | 681,816                 |
| PEMBERTON       | 251    | ---                   | ---                   | ---                   | 8,000                 | ---             | ---        | ---       | 8,000                        | ---        | 1,021,360               |
| PENNOCK         | 510    | ---                   | ---                   | ---                   | 265,000               | 1,188,000       | ---        | ---       | 1,453,000                    | 265,000    | ---                     |
| PEQUOT LAKES    | 1,826  | 1,608,985             | 210,000               | ---                   | ---                   | 170,000         | ---        | ---       | 1,988,985                    | 170,000    | 76,077                  |
| PERHAM          | 2,645  | 35,000                | ---                   | ---                   | 4,613,100             | 9,035,100       | 6,080,000  | ---       | 19,763,200                   | 985,000    | 3,062,386               |
| PERLEY          | 115    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 17,934                  |
| PETERSON        | 264    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 114,907                 |
| PIERZ           | 1,310  | 31,000                | 494,000               | ---                   | ---                   | ---             | ---        | ---       | 525,000                      | ---        | ---                     |
| PILLAGER        | 445    | ---                   | ---                   | ---                   | ---                   | 255,000         | ---        | ---       | 255,000                      | ---        | 370,685                 |
| PINE CITY       | 3,125  | ---                   | 1,070,000             | ---                   | 2,520,000             | 835,000         | 750,000    | ---       | 5,175,000                    | 1,070,000  | ---                     |
| PINE ISLAND     | 2,845  | ---                   | ---                   | ---                   | 3,185,750             | 2,412,000       | ---        | ---       | 5,597,750                    | ---        | 1,409,536               |
| PINE RIVER      | 943    | 80,000                | ---                   | ---                   | ---                   | ---             | ---        | ---       | 80,000                       | ---        | 171,426                 |
| PINE SPRINGS    | 421    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| PIPESTONE       | 4,383  | ---                   | 3,557,000             | ---                   | 3,315,000             | 1,405,000       | ---        | ---       | 8,277,000                    | ---        | 992,535                 |
| PLAINVIEW       | 3,242  | ---                   | ---                   | ---                   | 175,000               | 325,000         | 245,000    | ---       | 745,000                      | 500,000    | 325,000                 |
| PLATO           | 334    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 1,332,462               |
| PLEASANT LAKE   | ---    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| PLUMMER         | 266    | 35,000                | ---                   | ---                   | ---                   | 132,000         | ---        | ---       | 167,000                      | 35,000     | 173,380                 |
| PLYMOUTH        | 67,824 | 5,545,000             | 2,900,000             | ---                   | 900,000               | ---             | ---        | ---       | 9,345,000                    | ---        | ---                     |
| PORTER          | 179    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 59,042                  |
| PRESTON         | 1,411  | ---                   | 947,953               | ---                   | 1,450,000             | ---             | 260,000    | ---       | 2,657,953                    | ---        | 458,000                 |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City   | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |            |           | Total Bonded<br>Indebtedness | Refunding  | Other Long<br>Term Debt |
|----------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|------------|-----------|------------------------------|------------|-------------------------|
|                |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue    | All Other |                              |            |                         |
| PRINCETON      | 4,149  | 120,000               | 1,035,000             | ---                   | 2,845,000             | ---             | 5,100,000  | ---       | 9,100,000                    | 2,075,000  | 3,945,938               |
| PRINSBURG      | 454    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| PRIOR LAKE     | 17,160 | 15,860,000            | ---                   | ---                   | 7,210,000             | 2,035,000       | ---        | ---       | 25,105,000                   | 13,530,000 | ---                     |
| PROCTOR        | 2,841  | ---                   | ---                   | ---                   | 960,000               | 2,095,000       | 730,000    | ---       | 3,785,000                    | 890,000    | 611,744                 |
| QUAMBA         | 95     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| RACINE         | 379    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 203,663                 |
| RAMSEY         | 18,830 | ---                   | 9,960,000             | ---                   | ---                   | ---             | 1,570,000  | ---       | 11,530,000                   | 1,315,000  | 429,000                 |
| RANDALL        | 550    | 420,000               | 147,776               | ---                   | ---                   | 248,000         | 645,000    | ---       | 1,460,776                    | 645,000    | ---                     |
| RANDOLPH       | 330    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| RANIER         | 184    | ---                   | ---                   | ---                   | 43,000                | ---             | ---        | ---       | 43,000                       | ---        | ---                     |
| RAYMOND        | 797    | ---                   | ---                   | ---                   | 1,085,000             | 1,105,000       | ---        | ---       | 2,190,000                    | ---        | ---                     |
| RED LAKE FALLS | 1,601  | ---                   | ---                   | ---                   | 3,663,000             | 595,000         | ---        | ---       | 4,258,000                    | 2,065,000  | 27,978                  |
| RED WING       | 16,269 | 40,000                | 5,520,000             | ---                   | 7,880,000             | 1,825,000       | 1,600,050  | ---       | 16,865,050                   | 2,335,000  | 4,170,051               |
| REDWOOD FALLS  | 5,399  | 1,435,000             | 53,630                | ---                   | ---                   | 3,070,000       | 13,131,644 | ---       | 17,690,274                   | 805,000    | 534,840                 |
| REGAL          | 38     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| REMER          | 368    | 140,000               | ---                   | ---                   | ---                   | 95,000          | 280,000    | ---       | 515,000                      | 95,000     | 348,189                 |
| RENVILLE       | 1,303  | ---                   | 390,000               | ---                   | 340,000               | 5,180,000       | 3,785,000  | ---       | 9,695,000                    | 2,630,000  | 767,443                 |
| REVERE         | 94     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| RICE           | 773    | 38,000                | ---                   | ---                   | 315,000               | 310,000         | ---        | ---       | 663,000                      | 310,000    | ---                     |
| RICHFIELD      | 34,575 | ---                   | 15,880,000            | ---                   | 965,000               | 2,565,000       | ---        | ---       | 19,410,000                   | 4,885,000  | 7,910,000               |
| RICHMOND       | 1,267  | ---                   | 82,000                | ---                   | 611,000               | 453,000         | ---        | ---       | 1,146,000                    | ---        | ---                     |
| RICHVILLE      | 122    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| RIVERTON       | 113    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 45,000                  |
| ROBBINSDALE    | 14,077 | 1,650,000             | 2,350,000             | ---                   | 1,230,000             | 4,735,000       | 1,945,000  | ---       | 11,910,000                   | 3,920,000  | 929,340                 |
| ROCHESTER      | 91,264 | ---                   | 6,358,611             | ---                   | ---                   | 36,003,673      | 47,390,000 | ---       | 89,752,284                   | 7,620,000  | 3,129,357               |
| ROCK CREEK     | 1,154  | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | 61,120                  |
| ROCKFORD       | 3,681  | ---                   | 830,000               | ---                   | 4,535,000             | 2,170,000       | 1,005,000  | ---       | 8,540,000                    | ---        | 2,020,273               |
| ROCKVILLE      | 2,585  | 235,000               | ---                   | ---                   | ---                   | 596,000         | ---        | ---       | 831,000                      | ---        | 907,562                 |
| ROGERS         | 5,010  | ---                   | 16,813,234            | ---                   | 2,866,766             | ---             | 2,680,000  | ---       | 22,360,000                   | 7,390,000  | 4,497,623               |
| ROLLINGSTONE   | 673    | ---                   | ---                   | ---                   | 460,000               | 509,000         | ---        | ---       | 969,000                      | 395,000    | ---                     |
| RONNEBY        | 16     | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| ROOSEVELT      | 158    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| ROSCOE         | 109    | ---                   | ---                   | ---                   | ---                   | ---             | ---        | ---       | ---                          | ---        | ---                     |
| ROSE CREEK     | 351    | ---                   | ---                   | ---                   | 290,000               | ---             | ---        | ---       | 290,000                      | ---        | ---                     |
| ROSEAU         | 2,746  | 530,000               | ---                   | ---                   | 3,781,000             | 995,000         | ---        | ---       | 5,306,000                    | 1,870,000  | 894,743                 |
| ROSEMOUNT      | 16,110 | 14,625,000            | ---                   | ---                   | 20,575,000            | 6,520,000       | ---        | 165,000   | 41,885,000                   | 4,330,000  | 1,183,730               |
| ROSEVILLE      | 34,100 | ---                   | ---                   | ---                   | 7,560,000             | ---             | ---        | ---       | 7,560,000                    | 2,200,000  | 60,376                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |           |                      |
| ROTHSAY          | 510    | 125,000            | ---                | ---                | 280,000            | 306,500      | ---        | ---       | 711,500                   | 125,000   | ---                  |
| ROUND LAKE       | 415    | ---                | ---                | ---                | ---                | 150,000      | ---        | ---       | 150,000                   | ---       | 80,620               |
| ROYALTON         | 850    | ---                | ---                | ---                | 105,000            | 362,000      | ---        | ---       | 467,000                   | 30,000    | 528,000              |
| RUSH CITY        | 2,447  | ---                | 1,050,000          | ---                | 790,000            | ---          | ---        | ---       | 1,840,000                 | 150,000   | 5,760,737            |
| RUSHFORD         | 1,742  | ---                | 1,350,000          | ---                | 1,355,000          | ---          | 965,000    | ---       | 3,670,000                 | 525,000   | 1,861,709            |
| RUSHFORD VILLAGE | 729    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | 169,845              |
| RUSHMORE         | 371    | ---                | ---                | ---                | 390,000            | 190,000      | ---        | ---       | 580,000                   | 390,000   | ---                  |
| RUSSELL          | 359    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | 85,052               |
| RUTHTON          | 274    | ---                | ---                | ---                | 505,000            | ---          | ---        | ---       | 505,000                   | 505,000   | ---                  |
| RUTLEDGE         | 188    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | ---                  |
| SABIN            | 413    | 67,000             | ---                | ---                | ---                | ---          | ---        | ---       | 67,000                    | ---       | 38,790               |
| SACRED HEART     | 539    | ---                | ---                | ---                | 495,000            | ---          | ---        | 645,901   | 1,140,901                 | 495,000   | 1,206,848            |
| SANBORN          | 417    | ---                | ---                | ---                | 220,000            | 1,862,000    | ---        | ---       | 2,082,000                 | ---       | 15,087               |
| SANDSTONE        | 2,459  | 191,000            | ---                | ---                | 1,348,000          | 4,558,000    | 2,727,674  | ---       | 8,824,674                 | 2,080,000 | 496,250              |
| SARGEANT         | 76     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | ---                  |
| SARTELL          | 10,957 | ---                | 30,000             | ---                | 27,145,000         | 5,135,000    | 3,035,000  | 1,480,000 | 36,825,000                | ---       | 274,078              |
| SAUK CENTRE      | 4,012  | ---                | 3,803,065          | ---                | 6,570,000          | 325,000      | 2,315,000  | ---       | 13,013,065                | 1,340,000 | 3,284,336            |
| SAUK RAPIDS      | 11,423 | ---                | 4,295,000          | ---                | 9,545,000          | 4,210,000    | ---        | ---       | 18,050,000                | 745,000   | 435,998              |
| SAVAGE           | 23,220 | 6,325,000          | 7,380,000          | ---                | 40,550,000         | 12,550,000   | 2,060,000  | 1,435,000 | 70,300,000                | 9,725,000 | 10,854,223           |
| SCANLON          | 833    | ---                | ---                | ---                | ---                | 700,000      | ---        | ---       | 700,000                   | ---       | ---                  |
| SEAFORTH         | 69     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | ---                  |
| SEBEKA           | 696    | ---                | 169,000            | ---                | 231,000            | 368,840      | ---        | ---       | 768,840                   | ---       | 842,154              |
| SEDAN            | 62     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | ---                  |
| SHAFER           | 478    | ---                | ---                | ---                | 115,000            | 376,000      | ---        | ---       | 491,000                   | 120,000   | 1,340,123            |
| SHAKOPEE         | 23,900 | 2,565,000          | 390,000            | ---                | 14,055,000         | 535,000      | 25,125,000 | ---       | 42,670,000                | ---       | ---                  |
| SHELLY           | 267    | ---                | ---                | ---                | ---                | 90,100       | ---        | ---       | 90,100                    | ---       | ---                  |
| SHERBURN         | 1,065  | ---                | ---                | ---                | 1,400,000          | 210,000      | 3,383,003  | ---       | 4,993,003                 | ---       | ---                  |
| SHEVLIN          | 161    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | ---                  |
| SHOREVIEW        | 26,478 | 310,000            | 7,910,000          | ---                | 3,245,000          | 3,030,000    | ---        | ---       | 14,495,000                | 4,220,000 | 15,315,262           |
| SHOREWOOD        | 7,590  | ---                | ---                | ---                | 40,000             | 1,730,000    | 9,950,000  | ---       | 11,720,000                | ---       | 185,635              |
| SILVER BAY       | 2,050  | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | 1,653,382            |
| SILVER LAKE      | 774    | ---                | ---                | ---                | 765,000            | 540,000      | ---        | ---       | 1,305,000                 | 540,000   | ---                  |
| SKYLINE          | 319    | ---                | ---                | ---                | ---                | 390,000      | ---        | ---       | 390,000                   | ---       | ---                  |
| SLAYTON          | 2,079  | ---                | 1,130,000          | ---                | 755,000            | 1,510,000    | ---        | ---       | 3,395,000                 | ---       | 120,000              |
| SLEEPY EYE       | 3,504  | 140,000            | ---                | ---                | 4,535,000          | 530,000      | ---        | ---       | 5,205,000                 | 2,200,000 | ---                  |
| SOBIESKI         | 191    | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | 6,551                |
| SOLWAY           | 70     | ---                | ---                | ---                | ---                | ---          | ---        | ---       | ---                       | ---       | ---                  |



**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City          | Pop.    | TYPE OF BOND          |                       |                       |                       |                 |             |           | Total Bonded<br>Indebtedness | Refunding   | Other Long<br>Term Debt |
|-----------------------|---------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-------------|-----------|------------------------------|-------------|-------------------------|
|                       |         | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue     | All Other |                              |             |                         |
| SOUTH HAVEN           | 191     | ---                   | ---                   | ---                   | 500,000               | ---             | ---         | ---       | 500,000                      | ---         | 8,237                   |
| SOUTH ST. PAUL        | 20,313  | 2,925,000             | 6,310,000             | ---                   | 7,265,000             | 1,875,000       | ---         | ---       | 18,375,000                   | 6,910,000   | ---                     |
| SPICER                | 1,135   | ---                   | ---                   | ---                   | 985,000               | 50,000          | 940,000     | ---       | 1,975,000                    | 50,000      | 278,791                 |
| SPRING GROVE          | 1,307   | 235,000               | 74,000                | ---                   | ---                   | 265,000         | 105,000     | ---       | 679,000                      | 135,000     | 208,539                 |
| SPRING HILL           | 61      | ---                   | ---                   | ---                   | ---                   | 44,000          | ---         | ---       | 44,000                       | ---         | ---                     |
| SPRING LAKE PARK      | 6,825   | 294,047               | ---                   | ---                   | 9,440,000             | ---             | ---         | ---       | 9,734,047                    | 294,047     | 1,005,331               |
| SPRING PARK           | 1,720   | ---                   | 1,660,000             | ---                   | ---                   | ---             | ---         | ---       | 1,660,000                    | 1,660,000   | ---                     |
| SPRING VALLEY         | 2,571   | ---                   | 465,000               | ---                   | 3,420,000             | ---             | 280,000     | ---       | 4,165,000                    | 665,000     | 415,000                 |
| SPRINGFIELD           | 2,211   | ---                   | 295,000               | ---                   | 2,400,000             | ---             | 1,711,758   | ---       | 4,406,758                    | 1,111,000   | 145,203                 |
| SQUAW LAKE            | 96      | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | ---                     |
| ST. ANTHONY           | 8,019   | ---                   | 3,110,000             | ---                   | 5,425,000             | 1,530,000       | 685,000     | 1,505,000 | 12,255,000                   | ---         | ---                     |
| ST. ANTHONY [STEARNS] | 86      | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | ---                     |
| ST. AUGUSTA           | 2,653   | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | 120,000                 |
| ST. BONIFACIUS        | 2,163   | ---                   | ---                   | ---                   | 2,655,000             | 1,555,000       | ---         | ---       | 4,210,000                    | 1,555,000   | 50,000                  |
| ST. CHARLES           | 3,341   | 355,000               | 605,000               | ---                   | ---                   | 1,060,000       | 125,000     | ---       | 2,145,000                    | ---         | ---                     |
| ST. CLAIR             | 832     | ---                   | 435,000               | ---                   | 457,000               | 200,000         | ---         | ---       | 1,092,000                    | ---         | 2,449,956               |
| ST. CLOUD             | 61,248  | 1,060,000             | 11,780,000            | ---                   | 60,015,000            | 42,130,000      | 10,347,192  | ---       | 125,332,192                  | 49,480,000  | 20,867,115              |
| ST. FRANCIS           | 5,680   | ---                   | ---                   | ---                   | 215,000               | 5,470,000       | ---         | ---       | 5,685,000                    | 1,690,000   | 643,018                 |
| ST. HILAIRE           | 268     | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | 88,074                  |
| ST. JAMES             | 4,671   | 775,000               | ---                   | ---                   | 1,152,500             | 4,580,000       | 1,168,955   | ---       | 7,676,455                    | 575,000     | 3,332,818               |
| ST. JOSEPH            | 5,024   | 1,040,000             | ---                   | ---                   | 8,150,000             | 1,425,000       | 875,000     | ---       | 11,490,000                   | 810,000     | 441,160                 |
| ST. LEO               | 102     | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | 6,614                   |
| ST. LOUIS PARK        | 44,744  | 6,740,000             | 28,800,000            | ---                   | ---                   | 3,070,000       | ---         | ---       | 38,610,000                   | 15,225,000  | 135,502                 |
| ST. MARTIN            | 282     | ---                   | 125,000               | ---                   | ---                   | 283,000         | ---         | ---       | 408,000                      | ---         | 152,556                 |
| ST. MARY'S POINT      | 370     | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | ---                     |
| ST. MICHAEL           | 11,197  | 605,000               | ---                   | ---                   | 16,180,000            | 5,025,000       | 1,365,000   | ---       | 23,175,000                   | 50,000      | 11,298,957              |
| ST. PAUL              | 288,000 | 129,380,000           | 59,315,000            | 55,734,000            | 21,370,000            | ---             | 303,666,526 | ---       | 569,465,526                  | 136,134,000 | 133,375,746             |
| ST. PAUL PARK         | 5,095   | ---                   | ---                   | ---                   | 1,680,000             | 360,000         | ---         | ---       | 2,040,000                    | 360,000     | 1,705,000               |
| ST. PETER             | 9,979   | 395,000               | 5,110,000             | ---                   | 878,703               | 2,653,999       | 11,360,000  | ---       | 20,397,702                   | 1,625,000   | 12,615,406              |
| ST. ROSA              | 40      | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | ---                     |
| ST. STEPHEN           | 858     | 107,500               | ---                   | ---                   | 60,000                | ---             | ---         | ---       | 167,500                      | ---         | ---                     |
| ST. VINCENT           | 104     | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | ---                     |
| STACY                 | 1,322   | ---                   | ---                   | ---                   | ---                   | 383,000         | ---         | ---       | 383,000                      | ---         | ---                     |
| STAPLES               | 3,138   | 12,500                | ---                   | ---                   | 2,966,000             | ---             | ---         | ---       | 2,978,500                    | 905,000     | 44,142                  |
| STARBUCK              | 1,327   | 115,000               | ---                   | ---                   | 612,000               | 1,806,000       | 170,000     | ---       | 2,703,000                    | 1,910,000   | 30,000                  |
| STEEN                 | 180     | ---                   | ---                   | ---                   | ---                   | ---             | ---         | ---       | ---                          | ---         | 22,166                  |
| STEPHEN               | 678     | ---                   | ---                   | ---                   | 325,000               | ---             | ---         | ---       | 325,000                      | 92,000      | ---                     |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City      | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |           |           | Total Bonded<br>Indebtedness | Refunding | Other Long<br>Term Debt |
|-------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------|-----------|------------------------------|-----------|-------------------------|
|                   |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue   | All Other |                              |           |                         |
| STEWART           | 558    | 225,000               | ---                   | ---                   | ---                   | 160,000         | 70,000    | ---       | 455,000                      | ---       | 2,213,678               |
| STEWARTVILLE      | 5,556  | 515,000               | 926,865               | ---                   | 1,300,000             | 4,150,000       | ---       | ---       | 6,891,865                    | 560,000   | 360,423                 |
| STILLWATER        | 16,109 | 15,258,332            | 6,330,000             | ---                   | 2,960,000             | 6,820,000       | ---       | ---       | 31,368,332                   | 2,260,000 | 2,435,268               |
| STOCKTON          | 697    | ---                   | ---                   | ---                   | 640,000               | ---             | ---       | ---       | 640,000                      | ---       | ---                     |
| STORDEN           | 263    | ---                   | ---                   | ---                   | 713,000               | 195,000         | ---       | ---       | 908,000                      | 645,000   | ---                     |
| STRANDQUIST       | 81     | ---                   | ---                   | ---                   | 117,000               | ---             | ---       | ---       | 117,000                      | ---       | ---                     |
| STRATHCONA        | 24     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| STURGEON LAKE     | 368    | ---                   | ---                   | ---                   | 685,000               | ---             | ---       | ---       | 685,000                      | ---       | 34,497                  |
| SUNBURG           | 109    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 182,000                 |
| SUNFISH LAKE      | 530    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| SWANVILLE         | 356    | 65,000                | ---                   | ---                   | ---                   | ---             | ---       | ---       | 65,000                       | ---       | ---                     |
| TACONITE          | 315    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TAMARACK          | 55     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 52,749                  |
| TAOPI             | 88     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TAUNTON           | 200    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 101,450                 |
| TAYLORS FALLS     | 987    | ---                   | ---                   | ---                   | 1,048,000             | ---             | ---       | ---       | 1,048,000                    | 460,000   | 1,304,578               |
| TENNEY            | 6      | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TENSTRIKE         | 196    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| THIEF RIVER FALLS | 8,447  | ---                   | ---                   | ---                   | 4,305,000             | ---             | ---       | ---       | 4,305,000                    | 2,445,000 | 6,432,073               |
| THOMSON           | 160    | 20,000                | ---                   | ---                   | ---                   | ---             | ---       | ---       | 20,000                       | 20,000    | ---                     |
| TINTAH            | 72     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 62,000                  |
| TONKA BAY         | 1,566  | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TOWER             | 494    | 42,000                | ---                   | ---                   | ---                   | 55,000          | ---       | ---       | 97,000                       | ---       | 1,193,627               |
| TRACY             | 2,247  | ---                   | ---                   | ---                   | 3,030,000             | 3,527,455       | ---       | ---       | 6,557,455                    | 1,510,000 | 1,488,995               |
| TRAIL             | 63     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TRIMONT           | 738    | ---                   | ---                   | ---                   | 415,000               | ---             | ---       | ---       | 415,000                      | ---       | 71,719                  |
| TROMMALD          | 122    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 40,259                  |
| TROSKY            | 112    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | 120,254                 |
| TRUMAN            | 1,231  | ---                   | ---                   | ---                   | ---                   | 140,000         | 1,735,000 | ---       | 1,875,000                    | 1,800,000 | ---                     |
| TURTLE RIVER      | 74     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TWIN LAKES        | 164    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---       | ---                     |
| TWIN VALLEY       | 852    | ---                   | ---                   | ---                   | ---                   | 898,000         | ---       | ---       | 898,000                      | 145,000   | 152,704                 |
| TWO HARBORS       | 3,633  | 140,000               | ---                   | ---                   | ---                   | ---             | 1,165,000 | ---       | 1,305,000                    | 140,000   | 2,547,396               |
| TYLER             | 1,209  | 121,500               | ---                   | ---                   | 250,000               | 2,985,000       | ---       | ---       | 3,356,500                    | 116,500   | 339,092                 |
| ULEN              | 536    | ---                   | ---                   | ---                   | ---                   | 1,188,600       | ---       | ---       | 1,188,600                    | 130,000   | ---                     |
| UNDERWOOD         | 335    | ---                   | ---                   | ---                   | ---                   | ---             | 260,147   | ---       | 260,147                      | ---       | 703,389                 |
| UPSALA            | 425    | ---                   | ---                   | ---                   | ---                   | 485,000         | ---       | ---       | 485,000                      | ---       | 40,000                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 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 |                           |           |                      |
| URBANK          | 63     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| UTICA           | 226    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 168,000              |
| VADNAIS HEIGHTS | 13,250 | ---                | 6,320,000          | ---                | 3,235,000          | 1,035,000    | ---       | ---       | 10,590,000                | 2,830,000 | 21,048               |
| VERGAS          | 314    | ---                | ---                | ---                | 608,000            | 247,700      | ---       | ---       | 855,700                   | ---       | 65,000               |
| VERMILLION      | 442    | ---                | ---                | ---                | ---                | 980,000      | ---       | ---       | 980,000                   | 240,000   | ---                  |
| VERNDALE        | 575    | ---                | ---                | ---                | ---                | 372,100      | ---       | ---       | 372,100                   | ---       | 187,414              |
| VERNON CENTER   | 354    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 52,952               |
| VESTA           | 330    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 70,000               |
| VICTORIA        | 4,790  | ---                | 525,000            | ---                | 2,770,000          | ---          | 7,780,000 | ---       | 11,075,000                | 910,000   | 1,024,595            |
| VIKING          | 86     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| VILLARD         | 238    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| VINING          | 68     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| VIRGINIA        | 9,108  | 3,490,000          | 3,808,000          | ---                | ---                | 26,800,000   | ---       | ---       | 34,098,000                | 9,325,000 | 7,662,373            |
| WABASHA         | 2,634  | ---                | 1,475,000          | ---                | ---                | 1,085,000    | ---       | ---       | 2,560,000                 | ---       | ---                  |
| WABASSO         | 664    | 36,000             | ---                | ---                | 1,085,000          | 810,000      | ---       | ---       | 1,931,000                 | ---       | 236,175              |
| WACONIA         | 7,600  | ---                | 875,000            | ---                | 1,700,000          | 4,415,000    | ---       | ---       | 6,990,000                 | 2,685,000 | 8,742,699            |
| WADENA          | 4,293  | ---                | ---                | ---                | 5,095,000          | 1,956,819    | 965,784   | ---       | 8,017,603                 | ---       | 215,886              |
| WAHKON          | 322    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| WAITE PARK      | 6,690  | 320,000            | 5,361,540          | ---                | 6,665,000          | 8,475,000    | 3,105,000 | ---       | 23,926,540                | 2,170,000 | 2,625,853            |
| WALDORF         | 236    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | 200,016              |
| WALKER          | 1,099  | ---                | 401,000            | ---                | 1,060,000          | ---          | ---       | ---       | 1,461,000                 | 1,060,000 | 3,329,519            |
| WALNUT GROVE    | 684    | ---                | ---                | ---                | 350,000            | ---          | ---       | ---       | 350,000                   | 350,000   | 451,560              |
| WALTERS         | 82     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| WALTHAM         | 193    | 20,000             | ---                | ---                | ---                | ---          | ---       | ---       | 20,000                    | 20,000    | ---                  |
| WANAMINGO       | 1,022  | ---                | 900,000            | ---                | 2,555,000          | 3,750,000    | 900,000   | ---       | 8,105,000                 | 1,630,000 | 1,621,000            |
| WANDA           | 93     | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| WARBA           | 186    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| WARREN          | 1,661  | 118,000            | ---                | ---                | 152,000            | 1,153,340    | ---       | ---       | 1,423,340                 | 95,000    | 298,511              |
| WARROAD         | 1,751  | 480,000            | 1,095,000          | ---                | ---                | 1,137,000    | 742,000   | ---       | 3,454,000                 | 685,000   | 531,352              |
| WASECA          | 9,717  | ---                | ---                | ---                | 2,010,000          | 4,010,000    | ---       | ---       | 6,020,000                 | ---       | 393,099              |
| WATERTOWN       | 3,413  | 814,000            | 895,000            | ---                | 3,275,000          | 1,353,000    | ---       | ---       | 6,337,000                 | 1,170,000 | 4,784,042            |
| WATERVILLE      | 1,834  | 205,000            | ---                | ---                | 1,930,000          | 2,885,000    | ---       | ---       | 5,020,000                 | 2,280,000 | 237,826              |
| WATKINS         | 882    | ---                | 465,000            | ---                | 820,000            | ---          | ---       | ---       | 1,285,000                 | ---       | 1,309,450            |
| WATSON          | 203    | ---                | ---                | ---                | ---                | ---          | ---       | ---       | ---                       | ---       | ---                  |
| WAUBUN          | 399    | ---                | 68,930             | ---                | ---                | ---          | ---       | ---       | 68,930                    | ---       | ---                  |
| WAVERLY         | 747    | ---                | ---                | ---                | 250,000            | 690,000      | ---       | ---       | 940,000                   | 250,000   | 717,326              |
| WAYZATA         | 4,119  | ---                | 11,725,000         | ---                | 30,000             | ---          | ---       | ---       | 11,755,000                | 3,960,000 | ---                  |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City    | Pop.   | TYPE OF BOND          |                       |                       |                       |                 |           |           | Total Bonded<br>Indebtedness | Refunding  | Other Long<br>Term Debt |
|-----------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------|-----------|------------------------------|------------|-------------------------|
|                 |        | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue | Revenue   | All Other |                              |            |                         |
| WELCOME         | 693    | 70,000                | ---                   | ---                   | ---                   | ---             | ---       | ---       | 70,000                       | 70,000     | 52,795                  |
| WELLS           | 2,489  | 270,000               | 430,000               | ---                   | ---                   | 1,255,000       | 1,345,000 | ---       | 3,300,000                    | 250,000    | 326,299                 |
| WENDELL         | 178    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WEST CONCORD    | 838    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 236,231                 |
| WEST ST. PAUL   | 19,650 | 425,000               | ---                   | ---                   | 10,595,000            | 3,115,000       | 840,000   | ---       | 14,975,000                   | 5,955,000  | 619,261                 |
| WEST UNION      | 86     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WESTBROOK       | 744    | ---                   | ---                   | ---                   | ---                   | 715,000         | ---       | ---       | 715,000                      | ---        | 117,187                 |
| WESTPORT        | 72     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WHALAN          | 58     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WHEATON         | 1,561  | 335,000               | ---                   | ---                   | 330,000               | 5,579,000       | ---       | ---       | 6,244,000                    | 195,000    | 3,688,302               |
| WHITE BEAR LAKE | 24,874 | 1,810,000             | 6,730,000             | ---                   | 1,300,000             | 865,000         | 385,000   | ---       | 11,090,000                   | 1,465,000  | 595,196                 |
| WILDER          | 73     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 71,000                  |
| WILLERNIE       | 552    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 19,895                  |
| WILLIAMS        | 197    | ---                   | ---                   | ---                   | ---                   | 311,800         | ---       | ---       | 311,800                      | ---        | 13,115                  |
| WILLMAR         | 18,512 | ---                   | ---                   | ---                   | 8,260,000             | 57,595,196      | 6,850,000 | ---       | 72,705,196                   | 1,820,000  | 5,003,094               |
| WILLOW RIVER    | 324    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WILMONT         | 324    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 164,579                 |
| WILTON          | 183    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WINDOM          | 4,506  | ---                   | 280,000               | ---                   | 1,107,147             | 8,010,914       | ---       | ---       | 9,398,061                    | ---        | 3,440,337               |
| WINGER          | 202    | ---                   | ---                   | ---                   | 185,000               | ---             | ---       | ---       | 185,000                      | ---        | ---                     |
| WINNEBAGO       | 1,466  | ---                   | ---                   | ---                   | 635,000               | 650,000         | ---       | ---       | 1,285,000                    | 870,000    | 1,987,994               |
| WINONA          | 26,902 | 3,073,200             | 70,000                | ---                   | 6,154,300             | 9,883,500       | ---       | ---       | 19,181,000                   | 3,660,000  | 315,000                 |
| WINSTED         | 2,239  | 385,000               | ---                   | ---                   | 2,325,000             | ---             | ---       | ---       | 2,710,000                    | 1,105,000  | 350,624                 |
| WINTHROP        | 1,373  | ---                   | 175,000               | ---                   | 378,564               | 1,086,436       | ---       | ---       | 1,640,000                    | 785,000    | ---                     |
| WINTON          | 189    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WOLF LAKE       | 31     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | 37,862                  |
| WOLVERTON       | 132    | ---                   | ---                   | ---                   | ---                   | 45,648          | ---       | ---       | 45,648                       | ---        | 86,019                  |
| WOOD LAKE       | 428    | ---                   | ---                   | ---                   | ---                   | 750,000         | ---       | ---       | 750,000                      | ---        | 400,954                 |
| WOODBURY        | 49,170 | 17,055,000            | 3,785,000             | ---                   | 16,590,000            | 4,805,000       | 5,000,000 | ---       | 47,235,000                   | 11,795,000 | 28,342,700              |
| WOODLAND        | 480    | ---                   | ---                   | ---                   | 200,000               | ---             | ---       | ---       | 200,000                      | ---        | 586,112                 |
| WOODSTOCK       | 124    | ---                   | ---                   | ---                   | 326,000               | ---             | ---       | ---       | 326,000                      | ---        | 111,770                 |
| WORTHINGTON     | 11,248 | ---                   | ---                   | ---                   | 6,630,000             | 2,545,000       | 6,640,000 | ---       | 15,815,000                   | ---        | ---                     |
| WRENSHALL       | 315    | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WRIGHT          | 96     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |
| WYKOFF          | 456    | ---                   | ---                   | ---                   | 40,000                | 30,000          | ---       | ---       | 70,000                       | ---        | ---                     |
| WYOMING         | 3,516  | ---                   | 1,275,000             | ---                   | 430,000               | 3,850,000       | 325,000   | ---       | 5,880,000                    | 3,660,000  | 998,977                 |
| ZEMPLE          | 73     | ---                   | ---                   | ---                   | ---                   | ---             | ---       | ---       | ---                          | ---        | ---                     |

**TABLE 24**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| Name of City | Pop.             | TYPE OF BOND          |                       |                       |                       |                      |                      |                   | Total Bonded<br>Indebtedness | Refunding            | Other Long<br>Term Debt |
|--------------|------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-------------------|------------------------------|----------------------|-------------------------|
|              |                  | General<br>Obligation | G.O. Tax<br>Increment | Rev. Tax<br>Increment | Special<br>Assessment | G.O.<br>Revenue      | Revenue              | All Other         |                              |                      |                         |
| ZIMMERMAN    | 3,305            | 59,000                | 110,000               | ---                   | 171,000               | 655,000              | ---                  | ---               | 995,000                      | ---                  | 4,362,212               |
| ZUMBRO FALLS | 175              | ---                   | ---                   | ---                   | 65,000                | ---                  | ---                  | ---               | 65,000                       | ---                  | 278,773                 |
| ZUMBROTA     | 2,934            | ---                   | 555,000               | ---                   | 1,940,000             | 1,855,000            | ---                  | ---               | 4,350,000                    | ---                  | 339,388                 |
|              | <u>4,046,786</u> | <u>638,762,744</u>    | <u>982,151,905</u>    | <u>211,772,725</u>    | <u>1,560,964,850</u>  | <u>1,881,778,528</u> | <u>1,044,168,991</u> | <u>24,365,201</u> | <u>6,343,964,944</u>         | <u>1,309,812,347</u> | <u>971,824,755</u>      |

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

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|--------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|              | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ADA          | ---                      | 1,348,310                  | 1,348,310           | ---                      | 1,188,677                  | 1,188,677           | -11.8%                         | 1,563,445                             | 76.0%                                                                  |
| ADAMS        | 145,727                  | 324,556                    | 470,283             | 180,098                  | 261,235                    | 441,333             | -6.2%                          | 351,683                               | 125.5%                                                                 |
| ADRIAN       | 59,089                   | 769,052                    | 828,141             | 23,650                   | 790,266                    | 813,916             | -1.7%                          | 753,948                               | 108.0%                                                                 |
| AFTON        | ---                      | 251,168                    | 251,168             | ---                      | 205,977                    | 205,977             | -18.0%                         | 1,106,929                             | 18.6%                                                                  |
| AITKIN       | ---                      | 1,741,266                  | 1,741,266           | ---                      | 1,469,714                  | 1,469,714           | -15.6%                         | 1,073,406                             | 136.9%                                                                 |
| AKELEY       | ---                      | 149,827                    | 149,827             | ---                      | 27,660                     | 27,660              | -81.5%                         | 256,114                               | 10.8%                                                                  |
| ALBANY       | 26,570                   | 355,320                    | 381,890             | ---                      | 791,434                    | 791,434             | 107.2%                         | 685,880                               | 115.4%                                                                 |
| ALBERT LEA   | 5,880,321                | 2,467,426                  | 8,347,747           | 4,189,583                | 2,593,963                  | 6,783,546           | -18.7%                         | 11,629,385                            | 58.3%                                                                  |
| ALBERTVILLE  | 944,553                  | 3,981,560                  | 4,926,113           | 1,149,737                | 6,192,890                  | 7,342,627           | 49.1%                          | 1,262,600                             | 581.5%                                                                 |
| ALEXANDRIA   | 2,444,924                | 276,565                    | 2,721,489           | 2,145,620                | 221,157                    | 2,366,777           | -13.0%                         | 5,596,120                             | 42.3%                                                                  |
| ALPHA        | ---                      | 62,526                     | 62,526              | ---                      | 50,810                     | 50,810              | -18.7%                         | 77,474                                | 65.6%                                                                  |
| AMBOY        | 525,652                  | 50,596                     | 576,248             | 604,778                  | 4,960                      | 609,738             | 5.8%                           | 195,168                               | 312.4%                                                                 |
| ANDOVER      | 3,338,329                | 1,791,510                  | 5,129,839           | 3,826,611                | (1,804)                    | 3,824,807           | -25.4%                         | 7,564,856                             | 50.6%                                                                  |
| ANNANDALE    | 1,138,342                | (1,069)                    | 1,137,273           | 1,726,287                | 80,607                     | 1,806,894           | 58.9%                          | 1,044,613                             | 173.0%                                                                 |
| ANOKA        | 3,450,000                | 1,079,487                  | 4,529,487           | 3,500,000                | 1,120,375                  | 4,620,375           | 2.0%                           | 8,244,658                             | 56.0%                                                                  |
| APPLE VALLEY | 2,700,000                | 11,727,864                 | 14,427,864          | 2,700,000                | 12,319,799                 | 15,019,799          | 4.1%                           | 17,459,117                            | 86.0%                                                                  |
| APPLETON     | 691,919                  | 88,729                     | 780,648             | 698,303                  | 326,118                    | 1,024,421           | 31.2%                          | 1,600,579                             | 64.0%                                                                  |
| ARCO         | ---                      | 42,594                     | 42,594              | ---                      | 54,425                     | 54,425              | 27.8%                          | 33,245                                | 163.7%                                                                 |
| ARDEN HILLS  | 674,497                  | 655,267                    | 1,329,764           | 666,104                  | 746,462                    | 1,412,566           | 6.2%                           | 2,813,372                             | 50.2%                                                                  |
| ARLINGTON    | 342,720                  | 501,257                    | 843,977             | 368,734                  | 528,951                    | 897,685             | 6.4%                           | 1,253,167                             | 71.6%                                                                  |
| ASKOV        | 23,912                   | 180,578                    | 204,490             | 24,928                   | 243,125                    | 268,053             | 31.1%                          | 131,026                               | 204.6%                                                                 |
| ATWATER      | 215,000                  | 955,623                    | 1,170,623           | 215,000                  | 779,362                    | 994,362             | -15.1%                         | 505,070                               | 196.9%                                                                 |
| AURORA       | 484,619                  | ---                        | 484,619             | 474,337                  | ---                        | 474,337             | -2.1%                          | 1,373,382                             | 34.5%                                                                  |
| AUSTIN       | 3,200,000                | 2,217,155                  | 5,417,155           | 4,100,000                | 1,885,436                  | 5,985,436           | 10.5%                          | 12,637,675                            | 47.4%                                                                  |
| AVON         | 372,431                  | 164,866                    | 537,297             | 381,691                  | 148,872                    | 530,563             | -1.3%                          | 849,820                               | 62.4%                                                                  |
| BABBITT      | 234,804                  | 553,993                    | 788,797             | 222,201                  | 670,520                    | 892,721             | 13.2%                          | 1,380,618                             | 64.7%                                                                  |
| BACKUS       | ---                      | 27,909                     | 27,909              | ---                      | 79,301                     | 79,301              | 184.1%                         | 186,326                               | 42.6%                                                                  |
| BAGLEY       | 935,392                  | (3,048)                    | 932,344             | 865,085                  | (54,707)                   | 810,378             | -13.1%                         | 1,121,584                             | 72.3%                                                                  |
| BALATON      | 261,313                  | 664,653                    | 925,966             | 282,518                  | 860,790                    | 1,143,308           | 23.5%                          | 346,474                               | 330.0%                                                                 |
| BARNESVILLE  | ---                      | 539,877                    | 539,877             | ---                      | 1,184,339                  | 1,184,339           | 119.4%                         | 1,406,500                             | 84.2%                                                                  |
| BARNUM       | 303,828                  | 49,682                     | 353,510             | 287,962                  | 48,772                     | 336,734             | -4.7%                          | 265,523                               | 126.8%                                                                 |
| BAUDETTE     | ---                      | 256,340                    | 256,340             | ---                      | 68,078                     | 68,078              | -73.4%                         | 645,708                               | 10.5%                                                                  |
| BAXTER       | 700,469                  | 990,624                    | 1,691,093           | 1,599,195                | 852,394                    | 2,451,589           | 45.0%                          | 3,125,313                             | 78.4%                                                                  |
| BAYPORT      | 1,601,504                | 1,443,908                  | 3,045,412           | 1,301,333                | 2,544,533                  | 3,845,866           | 26.3%                          | 1,877,006                             | 204.9%                                                                 |
| BEAVER BAY   | ---                      | 58,445                     | 58,445              | ---                      | 40,829                     | 40,829              | -30.1%                         | 157,064                               | 26.0%                                                                  |
| BECKER       | ---                      | 1,923,236                  | 1,923,236           | ---                      | 2,034,057                  | 2,034,057           | 5.8%                           | 2,840,625                             | 71.6%                                                                  |



**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City     | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| BELGRADE         | 327,543                  | 50,754                     | 378,297             | 350,715                  | 53,426                     | 404,141             | 6.8%                           | 396,713                               | 101.9%                                                                 |
| BELLE PLAINE     | ---                      | 1,774,923                  | 1,774,923           | ---                      | 1,528,639                  | 1,528,639           | -13.9%                         | 1,777,781                             | 86.0%                                                                  |
| BELVIEW          | 205,000                  | 77,949                     | 282,949             | 205,000                  | 47,692                     | 252,692             | -10.7%                         | 243,267                               | 103.9%                                                                 |
| BEMIDJI          | 3,422,428                | 561,761                    | 3,984,189           | 4,320,369                | 1,265,692                  | 5,586,061           | 40.2%                          | 7,009,549                             | 79.7%                                                                  |
| BENSON           | 593,832                  | 680,055                    | 1,273,887           | 801,985                  | 432,769                    | 1,234,754           | -3.1%                          | 2,526,441                             | 48.9%                                                                  |
| BERTHA           | 21,517                   | 657,294                    | 678,811             | 21,517                   | 525,324                    | 546,841             | -19.4%                         | 187,823                               | 291.1%                                                                 |
| BETHEL           | 36,525                   | 291,922                    | 328,447             | 36,660                   | 351,135                    | 387,795             | 18.1%                          | 212,873                               | 182.2%                                                                 |
| BIG LAKE         | 672,502                  | 1,271,633                  | 1,944,135           | 687,262                  | 1,412,772                  | 2,100,034           | 8.0%                           | 2,472,396                             | 84.9%                                                                  |
| BIWABIK          | 396,813                  | 81,483                     | 478,296             | 499,659                  | 56,554                     | 556,213             | 16.3%                          | 1,154,158                             | 48.2%                                                                  |
| BLACKDUCK        | ---                      | 617,474                    | 617,474             | ---                      | 628,308                    | 628,308             | 1.8%                           | 541,796                               | 116.0%                                                                 |
| BLAINE           | 23,548,979               | 733,266                    | 24,282,245          | 23,473,328               | (2,058)                    | 23,471,270          | -3.3%                          | 21,518,574                            | 109.1%                                                                 |
| BLOMKEST         | ---                      | 88,510                     | 88,510              | ---                      | 82,408                     | 82,408              | -6.9%                          | 67,348                                | 122.4%                                                                 |
| BLOOMING PRAIRIE | 11,250                   | 567,856                    | 579,106             | 11,250                   | 664,199                    | 675,449             | 16.6%                          | 909,844                               | 74.2%                                                                  |
| BLOOMINGTON      | 38,903,104               | ---                        | 38,903,104          | 28,919,470               | ---                        | 28,919,470          | -25.7%                         | 49,231,742                            | 58.7%                                                                  |
| BLUE EARTH       | 1,267,705                | (191,283)                  | 1,076,422           | 1,414,770                | (70,885)                   | 1,343,885           | 24.8%                          | 2,180,970                             | 61.6%                                                                  |
| BLUFFTON         | ---                      | 67,273                     | 67,273              | ---                      | 52,256                     | 52,256              | -22.3%                         | 51,407                                | 101.7%                                                                 |
| BOYD             | 132,000                  | 20,069                     | 152,069             | ---                      | 174,938                    | 174,938             | 15.0%                          | 181,031                               | 96.6%                                                                  |
| BRAHAM           | 544,338                  | 85,197                     | 629,535             | 536,431                  | 254,733                    | 791,164             | 25.7%                          | 696,040                               | 113.7%                                                                 |
| BRAINERD         | 1,294,629                | 1,475,929                  | 2,770,558           | 1,692,313                | 1,223,025                  | 2,915,338           | 5.2%                           | 9,808,661                             | 29.7%                                                                  |
| BRECKENRIDGE     | 1,271,898                | 465,666                    | 1,737,564           | 1,306,916                | 361,180                    | 1,668,096           | -4.0%                          | 2,415,352                             | 69.1%                                                                  |
| BREEZY POINT     | ---                      | 830,690                    | 830,690             | ---                      | 1,094,603                  | 1,094,603           | 31.8%                          | 926,416                               | 118.2%                                                                 |
| BREWSTER         | ---                      | 31,533                     | 31,533              | ---                      | 52,278                     | 52,278              | 65.8%                          | 149,014                               | 35.1%                                                                  |
| BRICELYN         | 338,943                  | ---                        | 338,943             | 388,295                  | ---                        | 388,295             | 14.6%                          | 172,718                               | 224.8%                                                                 |
| BROOKLYN CENTER  | 6,437,653                | 4,755,492                  | 11,193,145          | 6,527,973                | 5,682,327                  | 12,210,300          | 9.1%                           | 14,864,532                            | 82.1%                                                                  |
| BROOKLYN PARK    | 79,320                   | 8,882,333                  | 8,961,653           | 17,900                   | 9,298,276                  | 9,316,176           | 4.0%                           | 33,862,564                            | 27.5%                                                                  |
| BROOTEN          | 444,951                  | 86,158                     | 531,109             | 336,572                  | 72,224                     | 408,796             | -23.0%                         | 466,936                               | 87.5%                                                                  |
| BROWERVILLE      | ---                      | 69,537                     | 69,537              | ---                      | 78,985                     | 78,985              | 13.6%                          | 360,706                               | 21.9%                                                                  |
| BROWNSDALE       | ---                      | 290,948                    | 290,948             | ---                      | 240,011                    | 240,011             | -17.5%                         | 251,882                               | 95.3%                                                                  |
| BROWNTON         | 21,626                   | 559,584                    | 581,210             | 28,587                   | 601,810                    | 630,397             | 8.5%                           | 468,098                               | 134.7%                                                                 |
| BUFFALO          | ---                      | 251,957                    | 251,957             | ---                      | 667,371                    | 667,371             | 164.9%                         | 5,045,473                             | 13.2%                                                                  |
| BUFFALO LAKE     | 100,000                  | 1,995,384                  | 2,095,384           | 2,731,692                | ---                        | 2,731,692           | 30.4%                          | 412,554                               | 662.1%                                                                 |
| BUHL             | 17,082                   | 427,211                    | 444,293             | 15,605                   | 513,450                    | 529,055             | 19.1%                          | 868,490                               | 60.9%                                                                  |
| BURNSVILLE       | 10,164,108               | (68,284)                   | 10,095,824          | 8,441,317                | ---                        | 8,441,317           | -16.4%                         | 22,640,211                            | 37.3%                                                                  |
| BUTTERFIELD      | 126,611                  | 340,653                    | 467,264             | 100,173                  | 454,116                    | 554,289             | 18.6%                          | 170,537                               | 325.0%                                                                 |
| BYRON            | 356,389                  | 317,344                    | 673,733             | 318,639                  | (14,049)                   | 304,590             | -54.8%                         | 1,421,563                             | 21.4%                                                                  |
| CALEDONIA        | ---                      | (883,438)                  | (883,438)           | 209,855                  | (1,307,260)                | (1,097,405)         | 24.2%                          | 1,550,644                             | -70.8%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City     | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| CAMBRIDGE        | 1,482,637                | 679,922                    | 2,162,559           | 2,734,230                | (21,354)                   | 2,712,876           | 25.4%                          | 3,232,851                             | 83.9%                                                                  |
| CANBY            | 847,797                  | 396,045                    | 1,243,842           | 847,797                  | 18,341                     | 866,138             | -30.4%                         | 998,483                               | 86.7%                                                                  |
| CANNON FALLS     | 975,346                  | 1,145,216                  | 2,120,562           | 1,153,677                | 1,499,258                  | 2,652,935           | 25.1%                          | 2,890,766                             | 91.8%                                                                  |
| CARLTON          | 548,095                  | 161,809                    | 709,904             | 312,974                  | 205,972                    | 518,946             | -26.9%                         | 346,311                               | 149.8%                                                                 |
| CARVER           | ---                      | 207,690                    | 207,690             | ---                      | 92,375                     | 92,375              | -55.5%                         | 1,063,046                             | 8.7%                                                                   |
| CENTERVILLE      | 712,807                  | 5,926                      | 718,733             | 937,932                  | 11,139                     | 949,071             | 32.0%                          | 1,484,374                             | 63.9%                                                                  |
| CEYLON           | 38,065                   | 39,966                     | 78,031              | 24,574                   | 55,479                     | 80,053              | 2.6%                           | 229,472                               | 34.9%                                                                  |
| CHAMPLIN         | 4,058,700                | 3,139,947                  | 7,198,647           | 2,804,943                | 1,876,019                  | 4,680,962           | -35.0%                         | 6,678,367                             | 70.1%                                                                  |
| CHANDLER         | 192,103                  | ---                        | 192,103             | 261,890                  | ---                        | 261,890             | 36.3%                          | 107,536                               | 243.5%                                                                 |
| CHANHASSEN       | 3,363,885                | 2,082,302                  | 5,446,187           | 3,831,773                | 1,750,864                  | 5,582,637           | 2.5%                           | 10,781,518                            | 51.8%                                                                  |
| CHASKA           | 3,536,047                | 58,298                     | 3,594,345           | 3,889,446                | 478,409                    | 4,367,855           | 21.5%                          | 8,531,572                             | 51.2%                                                                  |
| CHATFIELD        | ---                      | 1,425,723                  | 1,425,723           | ---                      | 1,714,201                  | 1,714,201           | 20.2%                          | 1,281,847                             | 133.7%                                                                 |
| CHISAGO CITY     | ---                      | 1,427,486                  | 1,427,486           | ---                      | 952,185                    | 952,185             | -33.3%                         | 1,076,947                             | 88.4%                                                                  |
| CHISHOLM         | ---                      | 1,526,729                  | 1,526,729           | ---                      | 2,088,298                  | 2,088,298           | 36.8%                          | 3,520,329                             | 59.3%                                                                  |
| CIRCLE PINES     | 1,765,563                | 261,491                    | 2,027,054           | 1,828,093                | 335,934                    | 2,164,027           | 6.8%                           | 2,491,289                             | 86.9%                                                                  |
| CLARA CITY       | 285,000                  | 412,295                    | 697,295             | 355,000                  | 374,794                    | 729,794             | 4.7%                           | 665,982                               | 109.6%                                                                 |
| CLARISSA         | 12,623                   | 188,370                    | 200,993             | 17,213                   | 298,647                    | 315,860             | 57.1%                          | 221,849                               | 142.4%                                                                 |
| CLARKFIELD       | 289,921                  | 241,253                    | 531,174             | 287,283                  | 358,753                    | 646,036             | 21.6%                          | 476,300                               | 135.6%                                                                 |
| CLEAR LAKE       | 256,270                  | 141,646                    | 397,916             | 242,391                  | 42,498                     | 284,889             | -28.4%                         | 252,664                               | 112.8%                                                                 |
| CLEARWATER       | 547,089                  | ---                        | 547,089             | 628,839                  | ---                        | 628,839             | 14.9%                          | 499,927                               | 125.8%                                                                 |
| CLEVELAND        | ---                      | ---                        | ---                 | 143,114                  | ---                        | 143,114             | ---                            | 219,535                               | 65.2%                                                                  |
| CLIMAX           | ---                      | 196,558                    | 196,558             | ---                      | 260,452                    | 260,452             | 32.5%                          | 72,097                                | 361.3%                                                                 |
| CLOQUET          | 5,004,224                | 1,292,015                  | 6,296,239           | 4,989,040                | 1,747,800                  | 6,736,840           | 7.0%                           | 7,570,759                             | 89.0%                                                                  |
| COHASSET         | ---                      | 1,519,283                  | 1,519,283           | ---                      | 1,789,455                  | 1,789,455           | 17.8%                          | 867,156                               | 206.4%                                                                 |
| COKATO           | ---                      | 383,716                    | 383,716             | ---                      | 661,476                    | 661,476             | 72.4%                          | 1,112,245                             | 59.5%                                                                  |
| COLD SPRING      | 673,888                  | 848,341                    | 1,522,229           | 743,305                  | 825,007                    | 1,568,312           | 3.0%                           | 1,348,115                             | 116.3%                                                                 |
| COLOGNE          | ---                      | 248,860                    | 248,860             | 323,212                  | ---                        | 323,212             | 29.9%                          | 435,024                               | 74.3%                                                                  |
| COLUMBIA HEIGHTS | 4,625,954                | 2,455,229                  | 7,081,183           | 3,650,254                | 351,044                    | 4,001,298           | -43.5%                         | 10,446,760                            | 38.3%                                                                  |
| COOK             | 174,170                  | 241,182                    | 415,352             | 182,856                  | 352,471                    | 535,327             | 28.9%                          | 482,200                               | 111.0%                                                                 |
| COON RAPIDS      | 9,267,062                | 4,459,711                  | 13,726,773          | 9,549,855                | 4,239,387                  | 13,789,242          | 0.5%                           | 21,280,932                            | 64.8%                                                                  |
| CORCORAN         | 10,000                   | 478,683                    | 488,683             | 12,000                   | 558,629                    | 570,629             | 16.8%                          | 1,798,080                             | 31.7%                                                                  |
| COSMOS           | 243,721                  | 42,828                     | 286,549             | 251,660                  | (1,148)                    | 250,512             | -12.6%                         | 267,899                               | 93.5%                                                                  |
| COTTAGE GROVE    | 9,346,899                | (818,140)                  | 8,528,759           | 10,355,585               | (704,256)                  | 9,651,329           | 13.2%                          | 10,315,299                            | 93.6%                                                                  |
| COTTONWOOD       | 188,494                  | 130,699                    | 319,193             | ---                      | 437,388                    | 437,388             | 37.0%                          | 683,172                               | 64.0%                                                                  |
| COURTLAND        | 163,362                  | 68,807                     | 232,169             | 123,370                  | 98,870                     | 222,240             | -4.3%                          | 128,505                               | 172.9%                                                                 |
| CROMWELL         | 25,111                   | 196,039                    | 221,150             | 25,255                   | 218,084                    | 243,339             | 10.0%                          | 207,623                               | 117.2%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City     | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| CROOKSTON        | ---                      | 2,602,908                  | 2,602,908           | ---                      | 2,630,153                  | 2,630,153           | 1.0%                           | 5,569,473                             | 47.2%                                                                  |
| CROSBY           | 476,975                  | (649,147)                  | (172,172)           | 205,234                  | (518,300)                  | (313,066)           | 81.8%                          | 2,369,479                             | -13.2%                                                                 |
| CROSSLAKE        | ---                      | 452,209                    | 452,209             | ---                      | 1,781,124                  | 1,781,124           | 293.9%                         | 2,030,681                             | 87.7%                                                                  |
| CRYSTAL          | 4,132,873                | 8,145,068                  | 12,277,941          | 5,274,056                | 8,055,331                  | 13,329,387          | 8.6%                           | 8,723,830                             | 152.8%                                                                 |
| CURRIE           | 82,791                   | ---                        | 82,791              | 115,957                  | ---                        | 115,957             | 40.1%                          | 103,818                               | 111.7%                                                                 |
| DALTON           | ---                      | ---                        | ---                 | 1,490                    | 105,012                    | 106,502             | ---                            | 76,633                                | 139.0%                                                                 |
| DANUBE           | 400,000                  | 187,726                    | 587,726             | 400,000                  | 148,003                    | 548,003             | -6.8%                          | 248,208                               | 220.8%                                                                 |
| DANVERS          | ---                      | (90,765)                   | (90,765)            | ---                      | (118,015)                  | (118,015)           | 30.0%                          | 82,976                                | -142.2%                                                                |
| DARFUR           | 60,073                   | 164,496                    | 224,569             | 60,073                   | 116,223                    | 176,296             | -21.5%                         | 56,104                                | 314.2%                                                                 |
| DARWIN           | 8,976                    | 35,014                     | 43,990              | 9,082                    | 19,904                     | 28,986              | -34.1%                         | 50,936                                | 56.9%                                                                  |
| DASSEL           | 171,121                  | 380,555                    | 551,676             | 239,697                  | 379,546                    | 619,243             | 12.2%                          | 585,976                               | 105.7%                                                                 |
| DAWSON           | ---                      | 906,941                    | 906,941             | ---                      | 1,160,363                  | 1,160,363           | 27.9%                          | 1,217,449                             | 95.3%                                                                  |
| DAYTON           | 770,167                  | ---                        | 770,167             | 779,989                  | ---                        | 779,989             | 1.3%                           | 1,666,389                             | 46.8%                                                                  |
| DEEPHAVEN        | 2,302,200                | ---                        | 2,302,200           | 2,203,476                | ---                        | 2,203,476           | -4.3%                          | 1,879,831                             | 117.2%                                                                 |
| DEER RIVER       | ---                      | ---                        | ---                 | 125,317                  | 144,503                    | 269,820             | ---                            | 599,533                               | 45.0%                                                                  |
| DEERWOOD         | 620,493                  | 226,382                    | 846,875             | 554,943                  | 342,749                    | 897,692             | 6.0%                           | 465,379                               | 192.9%                                                                 |
| DELANO           | ---                      | 1,928,866                  | 1,928,866           | ---                      | 2,326,496                  | 2,326,496           | 20.6%                          | 1,883,920                             | 123.5%                                                                 |
| DELAVAN          | 458,762                  | ---                        | 458,762             | ---                      | ---                        | 0                   | -100.0%                        | 136,411                               | 0.0%                                                                   |
| DENNISON         | ---                      | 82,097                     | 82,097              | ---                      | 91,365                     | 91,365              | 11.3%                          | 57,707                                | 158.3%                                                                 |
| DETROIT LAKES    | 750,378                  | 2,177,812                  | 2,928,190           | 679,376                  | 2,412,263                  | 3,091,639           | 5.6%                           | 4,144,466                             | 74.6%                                                                  |
| DILWORTH         | 354,112                  | 25,281                     | 379,393             | 410,510                  | 189,799                    | 600,309             | 58.2%                          | 1,033,489                             | 58.1%                                                                  |
| DODGE CENTER     | 1,600,000                | 308,963                    | 1,908,963           | 1,600,000                | 466,766                    | 2,066,766           | 8.3%                           | 1,143,220                             | 180.8%                                                                 |
| DOVER            | (66,348)                 | (1,999)                    | (68,347)            | (89,017)                 | 9,679                      | (79,338)            | 16.1%                          | 133,836                               | -59.3%                                                                 |
| DULUTH           | 1,937,782                | 39,836,457                 | 41,774,239          | 2,345,863                | 45,175,883                 | 47,521,746          | 13.8%                          | 79,341,013                            | 59.9%                                                                  |
| DUMONT           | ---                      | ---                        | ---                 | 9,710                    | 125,895                    | 135,605             | ---                            | 69,325                                | 195.6%                                                                 |
| DUNDEE           | 43,852                   | ---                        | 43,852              | 40,197                   | ---                        | 40,197              | -8.3%                          | 39,541                                | 101.7%                                                                 |
| DUNNELL          | 8,881                    | 127,695                    | 136,576             | 7,412                    | 178,706                    | 186,118             | 36.3%                          | 91,736                                | 202.9%                                                                 |
| EAGAN            | 3,074,748                | 9,680,794                  | 12,755,542          | 5,598,055                | 9,328,995                  | 14,927,050          | 17.0%                          | 20,133,150                            | 74.1%                                                                  |
| EAGLE BEND       | 316,075                  | 285,706                    | 601,781             | 415,563                  | 217,612                    | 633,175             | 5.2%                           | 241,314                               | 262.4%                                                                 |
| EAGLE LAKE       | 355,815                  | ---                        | 355,815             | ---                      | 336,304                    | 336,304             | -5.5%                          | 769,467                               | 43.7%                                                                  |
| EAST BETHEL      | 963,522                  | (5,629)                    | 957,893             | 1,153,580                | (6,846)                    | 1,146,734           | 19.7%                          | 1,910,417                             | 60.0%                                                                  |
| EAST GRAND FORKS | 648,868                  | 517,744                    | 1,166,612           | 736,971                  | 1,477,397                  | 2,214,368           | 89.8%                          | 6,831,710                             | 32.4%                                                                  |
| EAST GULL LAKE   | ---                      | 334,955                    | 334,955             | ---                      | 402,059                    | 402,059             | 20.0%                          | 218,417                               | 184.1%                                                                 |
| EASTON           | ---                      | 86,087                     | 86,087              | ---                      | 134,779                    | 134,779             | 56.6%                          | 115,821                               | 116.4%                                                                 |
| ECHO             | ---                      | 318,669                    | 318,669             | ---                      | 351,233                    | 351,233             | 10.2%                          | 161,013                               | 218.1%                                                                 |
| EDEN PRAIRIE     | 4,212,860                | 8,743,014                  | 12,955,874          | 15,099,670               | 753,437                    | 15,853,107          | 22.4%                          | 25,750,135                            | 61.6%                                                                  |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City   | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| EDEN VALLEY    | 234,787                  | (16,203)                   | 218,584             | 243,265                  | 26,977                     | 270,242             | 23.6%                          | 598,956                               | 45.1%                                                                  |
| EDGERTON       | ---                      | 798,092                    | 798,092             | ---                      | 901,996                    | 901,996             | 13.0%                          | 361,487                               | 249.5%                                                                 |
| EDINA          | 14,359,821               | 1,435,949                  | 15,795,770          | 14,325,972               | 1,589,518                  | 15,915,490          | 0.8%                           | 22,181,498                            | 71.8%                                                                  |
| ELGIN          | 45,191                   | 6,581                      | 51,772              | 48,851                   | 16,094                     | 64,945              | 25.4%                          | 386,937                               | 16.8%                                                                  |
| ELK RIVER      | 4,487,602                | 7,345,651                  | 11,833,253          | 3,852,642                | 1,555,836                  | 5,408,478           | -54.3%                         | 8,835,579                             | 61.2%                                                                  |
| ELKO           | 4,300                    | 179,033                    | 183,333             | 4,300                    | 92,337                     | 96,637              | -47.3%                         | 641,359                               | 15.1%                                                                  |
| ELLENDALE      | ---                      | 99,567                     | 99,567              | ---                      | 157,666                    | 157,666             | 58.4%                          | 184,175                               | 85.6%                                                                  |
| ELMORE         | 378,169                  | ---                        | 378,169             | 399,752                  | ---                        | 399,752             | 5.7%                           | 358,304                               | 111.6%                                                                 |
| ELY            | 332,941                  | 1,182,944                  | 1,515,885           | 331,241                  | 1,172,321                  | 1,503,562           | -0.8%                          | 3,641,156                             | 41.3%                                                                  |
| ELYSIAN        | 215,446                  | 117,522                    | 332,968             | 231,091                  | 143,469                    | 374,560             | 12.5%                          | 372,810                               | 100.5%                                                                 |
| EMILY          | ---                      | 475,451                    | 475,451             | ---                      | 545,660                    | 545,660             | 14.8%                          | 484,090                               | 112.7%                                                                 |
| EVELETH        | 236,418                  | 1,816,940                  | 2,053,358           | 177,139                  | 1,688,817                  | 1,865,956           | -9.1%                          | 3,354,594                             | 55.6%                                                                  |
| EXCELSIOR      | 678,144                  | 310,073                    | 988,217             | 698,507                  | 295,501                    | 994,008             | 0.6%                           | 1,433,316                             | 69.4%                                                                  |
| EYOTA          | 305,179                  | 89,992                     | 395,171             | 427,934                  | 54,231                     | 482,165             | 22.0%                          | 454,130                               | 106.2%                                                                 |
| FAIRFAX        | 266,000                  | 272,018                    | 538,018             | 265,000                  | 237,778                    | 502,778             | -6.5%                          | 802,554                               | 62.6%                                                                  |
| FAIRMONT       | 4,228,642                | 783,131                    | 5,011,773           | 4,287,738                | 947,233                    | 5,234,971           | 4.5%                           | 5,893,065                             | 88.8%                                                                  |
| FALCON HEIGHTS | 658,365                  | 417,820                    | 1,076,185           | 659,653                  | 579,613                    | 1,239,266           | 15.2%                          | 1,422,946                             | 87.1%                                                                  |
| FARIBAULT      | 5,367,817                | 1,433,495                  | 6,801,312           | 5,317,202                | 2,981,251                  | 8,298,453           | 22.0%                          | 12,710,504                            | 65.3%                                                                  |
| FARMINGTON     | 1,913,914                | 197,854                    | 2,111,768           | 2,372,401                | 658,692                    | 3,031,093           | 43.5%                          | 6,390,875                             | 47.4%                                                                  |
| FERGUS FALLS   | 2,861,581                | 2,136,786                  | 4,998,367           | 3,371,942                | 2,365,491                  | 5,737,433           | 14.8%                          | 7,959,769                             | 72.1%                                                                  |
| FIFTY LAKES    | ---                      | 246,655                    | 246,655             | ---                      | 219,197                    | 219,197             | -11.1%                         | 211,011                               | 103.9%                                                                 |
| FINLAYSON      | ---                      | 52,728                     | 52,728              | ---                      | 152,405                    | 152,405             | 189.0%                         | 111,591                               | 136.6%                                                                 |
| FOLEY          | 637,788                  | 761,614                    | 1,399,402           | 693,357                  | 616,686                    | 1,310,043           | -6.4%                          | 1,245,562                             | 105.2%                                                                 |
| FOREST LAKE    | 2,956,244                | 2,740,331                  | 5,696,575           | 3,452,384                | 2,020,413                  | 5,472,797           | -3.9%                          | 8,561,839                             | 63.9%                                                                  |
| FOSSTON        | ---                      | (59,951)                   | (59,951)            | ---                      | 118,223                    | 118,223             | -297.2%                        | 1,011,571                             | 11.7%                                                                  |
| FOUNTAIN       | 86,500                   | 145,280                    | 231,780             | 45,000                   | 188,853                    | 233,853             | 0.9%                           | 173,370                               | 134.9%                                                                 |
| FRANKLIN       | 290,000                  | 252,549                    | 542,549             | 320,000                  | 292,359                    | 612,359             | 12.9%                          | 253,574                               | 241.5%                                                                 |
| FREEPORT       | 448,953                  | (13,828)                   | 435,125             | 548,537                  | 19,673                     | 568,210             | 30.6%                          | 289,223                               | 196.5%                                                                 |
| FRIDLEY        | 8,927,958                | (31,221)                   | 8,896,737           | 7,735,984                | ---                        | 7,735,984           | -13.0%                         | 13,763,242                            | 56.2%                                                                  |
| FROST          | ---                      | 218,724                    | 218,724             | 201,239                  | ---                        | 201,239             | -8.0%                          | 162,023                               | 124.2%                                                                 |
| FULDA          | 541,307                  | ---                        | 541,307             | 583,583                  | ---                        | 583,583             | 7.8%                           | 610,438                               | 95.6%                                                                  |
| GARVIN         | ---                      | 89,727                     | 89,727              | ---                      | 111,983                    | 111,983             | 24.8%                          | 71,836                                | 155.9%                                                                 |
| GAYLORD        | 928,201                  | (66,908)                   | 861,293             | 1,073,417                | (82,087)                   | 991,330             | 15.1%                          | 1,049,284                             | 94.5%                                                                  |
| GILBERT        | ---                      | 521,592                    | 521,592             | 100,423                  | 611,333                    | 711,756             | 36.5%                          | 1,934,502                             | 36.8%                                                                  |
| GLENCOE        | 1,278,936                | 647,443                    | 1,926,379           | 1,486,425                | 272,381                    | 1,758,806           | -8.7%                          | 2,624,665                             | 67.0%                                                                  |
| GLENWOOD       | 2,015,587                | ---                        | 2,015,587           | 2,141,072                | ---                        | 2,141,072           | 6.2%                           | 1,590,467                             | 134.6%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City  | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|---------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|               | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| GOLDEN VALLEY | 8,452,917                | 293,077                    | 8,745,994           | 8,600,751                | 289,482                    | 8,890,233           | 1.6%                           | 10,828,840                            | 82.1%                                                                  |
| GOOD THUNDER  | 182,401                  | 438,340                    | 620,741             | 204,940                  | 454,053                    | 658,993             | 6.2%                           | 322,631                               | 204.3%                                                                 |
| GOODVIEW      | ---                      | 347,424                    | 347,424             | ---                      | 410,748                    | 410,748             | 18.2%                          | 785,287                               | 52.3%                                                                  |
| GRANADA       | 185,870                  | 139,055                    | 324,925             | 160,384                  | 137,353                    | 297,737             | -8.4%                          | 80,425                                | 370.2%                                                                 |
| GRAND MARAIS  | 690,922                  | 1,154,993                  | 1,845,915           | 709,663                  | 1,379,936                  | 2,089,599           | 13.2%                          | 1,657,583                             | 126.1%                                                                 |
| GRAND MEADOW  | 535,133                  | 163,004                    | 698,137             | 424,712                  | 131,918                    | 556,630             | -20.3%                         | 465,164                               | 119.7%                                                                 |
| GRAND RAPIDS  | 6,285,238                | (94,970)                   | 6,190,268           | 5,836,323                | (15,491)                   | 5,820,832           | -6.0%                          | 6,496,671                             | 89.6%                                                                  |
| GRANITE FALLS | 274,271                  | 251,866                    | 526,137             | 268,293                  | 188,899                    | 457,192             | -13.1%                         | 1,907,477                             | 24.0%                                                                  |
| GRANT         | 10,279                   | 522,778                    | 533,057             | 8,810                    | 458,721                    | 467,531             | -12.3%                         | 834,408                               | 56.0%                                                                  |
| GREENBUSH     | ---                      | 354,354                    | 354,354             | ---                      | 255,704                    | 255,704             | -27.8%                         | 394,381                               | 64.8%                                                                  |
| GREENFIELD    | 793,042                  | (26,813)                   | 766,229             | 989,380                  | 127,399                    | 1,116,779           | 45.8%                          | 845,204                               | 132.1%                                                                 |
| GREENWOOD     | 122,954                  | ---                        | 122,954             | 31,011                   | 44,798                     | 75,809              | -38.3%                         | 435,799                               | 17.4%                                                                  |
| GROVE CITY    | ---                      | (58,539)                   | (58,539)            | ---                      | (175,678)                  | (175,678)           | 200.1%                         | 374,842                               | -46.9%                                                                 |
| HACKENSACK    | ---                      | 11,071                     | 11,071              | ---                      | 27,677                     | 27,677              | 150.0%                         | 181,601                               | 15.2%                                                                  |
| HADLEY        | ---                      | 44,068                     | 44,068              | ---                      | 57,753                     | 57,753              | 31.1%                          | 16,164                                | 357.3%                                                                 |
| HALLOCK       | ---                      | 470,615                    | 470,615             | ---                      | 502,479                    | 502,479             | 6.8%                           | 572,421                               | 87.8%                                                                  |
| HAM LAKE      | 2,154,260                | 208,025                    | 2,362,285           | 2,290,793                | 339,713                    | 2,630,506           | 11.4%                          | 2,765,827                             | 95.1%                                                                  |
| HANCOCK       | ---                      | 124,515                    | 124,515             | ---                      | 152,403                    | 152,403             | 22.4%                          | 289,705                               | 52.6%                                                                  |
| HANLEY FALLS  | 79,069                   | 59,947                     | 139,016             | 90,605                   | 28,470                     | 119,075             | -14.3%                         | 149,365                               | 79.7%                                                                  |
| HANOVER       | 213,772                  | 58,020                     | 271,792             | 263,949                  | 100,058                    | 364,007             | 33.9%                          | 788,671                               | 46.2%                                                                  |
| HANSKA        | 157,110                  | 154,079                    | 311,189             | 169,110                  | 131,562                    | 300,672             | -3.4%                          | 227,008                               | 132.4%                                                                 |
| HARMONY       | 328,469                  | 123,239                    | 451,708             | 334,312                  | 239,032                    | 573,344             | 26.9%                          | 800,069                               | 71.7%                                                                  |
| HARRIS        | 6,000                    | 94,161                     | 100,161             | 6,000                    | 31,648                     | 37,648              | -62.4%                         | 302,978                               | 12.4%                                                                  |
| HARTLAND      | ---                      | 97,114                     | 97,114              | 38,508                   | 82,591                     | 121,099             | 24.7%                          | 127,388                               | 95.1%                                                                  |
| HASTINGS      | 4,779,440                | 1,347,445                  | 6,126,885           | 3,649,919                | 2,324,100                  | 5,974,019           | -2.5%                          | 8,790,729                             | 68.0%                                                                  |
| HAYFIELD      | 404,309                  | 97,735                     | 502,044             | 310,156                  | 65,300                     | 375,456             | -25.2%                         | 814,066                               | 46.1%                                                                  |
| HECTOR        | 483,808                  | ---                        | 483,808             | 489,538                  | ---                        | 489,538             | 1.2%                           | 695,384                               | 70.4%                                                                  |
| HENDERSON     | ---                      | (203,957)                  | (203,957)           | ---                      | (251,440)                  | (251,440)           | 23.3%                          | 525,639                               | -47.8%                                                                 |
| HENDRICKS     | ---                      | 259,190                    | 259,190             | ---                      | 281,064                    | 281,064             | 8.4%                           | 428,815                               | 65.5%                                                                  |
| HENNING       | 31,194                   | 770,775                    | 801,969             | 37,686                   | 711,757                    | 749,443             | -6.5%                          | 506,556                               | 147.9%                                                                 |
| HERMAN        | ---                      | 58,455                     | 58,455              | ---                      | 59,281                     | 59,281              | 1.4%                           | 367,491                               | 16.1%                                                                  |
| HERMANTOWN    | 3,084,091                | 147,425                    | 3,231,516           | 3,798,701                | 16,321                     | 3,815,022           | 18.1%                          | 2,703,731                             | 141.1%                                                                 |
| HERON LAKE    | 272,873                  | (45,357)                   | 227,516             | 298,003                  | (47,914)                   | 250,089             | 9.9%                           | 486,328                               | 51.4%                                                                  |
| HIBBING       | 2,713,545                | 1,896,260                  | 4,609,805           | 3,839,095                | 1,760,021                  | 5,599,116           | 21.5%                          | 12,389,619                            | 45.2%                                                                  |
| HILLS         | 150,000                  | 270,877                    | 420,877             | 150,000                  | 319,272                    | 469,272             | 11.5%                          | 169,936                               | 276.1%                                                                 |
| HILLTOP       | ---                      | 573,200                    | 573,200             | ---                      | 729,323                    | 729,323             | 27.2%                          | 452,958                               | 161.0%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City        | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|---------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                     | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| HINCKLEY            | ---                      | 359,516                    | 359,516             | ---                      | 420,590                    | 420,590             | 17.0%                          | 821,742                               | 51.2%                                                                  |
| HOLDINGFORD         | 47,384                   | 313,369                    | 360,753             | 48,929                   | 367,500                    | 416,429             | 15.4%                          | 277,839                               | 149.9%                                                                 |
| HOPKINS             | 3,198,180                | 1,968,679                  | 5,166,859           | 2,902,971                | 2,989,415                  | 5,892,386           | 14.0%                          | 8,683,182                             | 67.9%                                                                  |
| HOUSTON             | ---                      | 183,759                    | 183,759             | ---                      | 233,838                    | 233,838             | 27.3%                          | 615,856                               | 38.0%                                                                  |
| HOWARD LAKE         | 407,095                  | 844,357                    | 1,251,452           | 347,398                  | 491,990                    | 839,388             | -32.9%                         | 1,221,487                             | 68.7%                                                                  |
| HOYT LAKES          | 730,600                  | 1,480,609                  | 2,211,209           | 756,940                  | 1,164,391                  | 1,921,331           | -13.1%                         | 2,735,948                             | 70.2%                                                                  |
| HUGO                | 1,869,239                | ---                        | 1,869,239           | 1,565,070                | ---                        | 1,565,070           | -16.3%                         | 1,974,846                             | 79.3%                                                                  |
| HUTCHINSON          | 964,924                  | 2,275,553                  | 3,240,477           | 1,006,583                | 2,558,690                  | 3,565,273           | 10.0%                          | 8,572,806                             | 41.6%                                                                  |
| INDEPENDENCE        | ---                      | 70,032                     | 70,032              | ---                      | (202,797)                  | (202,797)           | -389.6%                        | 1,869,986                             | -10.8%                                                                 |
| INTERNATIONAL FALLS | ---                      | 7,440,504                  | 7,440,504           | ---                      | 7,423,936                  | 7,423,936           | -0.2%                          | 5,887,203                             | 126.1%                                                                 |
| INVER GROVE HEIGHTS | 2,143,062                | ---                        | 2,143,062           | 1,282,032                | ---                        | 1,282,032           | -40.2%                         | 9,978,044                             | 12.8%                                                                  |
| IRONTON             | 153,460                  | 299,189                    | 452,649             | 154,388                  | 232,392                    | 386,780             | -14.6%                         | 340,475                               | 113.6%                                                                 |
| ISANTI              | 984,975                  | 44,722                     | 1,029,697           | 1,142,483                | 334,537                    | 1,477,020           | 43.4%                          | 1,159,627                             | 127.4%                                                                 |
| ISLE                | 232,465                  | 116,097                    | 348,562             | 292,115                  | 96,154                     | 388,269             | 11.4%                          | 462,444                               | 84.0%                                                                  |
| IVANHOE             | ---                      | 184,825                    | 184,825             | ---                      | 222,736                    | 222,736             | 20.5%                          | 365,478                               | 60.9%                                                                  |
| JACKSON             | 1,430,531                | 1,388,010                  | 2,818,541           | 1,463,679                | 1,556,429                  | 3,020,108           | 7.2%                           | 2,304,452                             | 131.1%                                                                 |
| JANESVILLE          | 400,000                  | 468,051                    | 868,051             | 400,000                  | 466,112                    | 866,112             | -0.2%                          | 794,390                               | 109.0%                                                                 |
| JASPER              | ---                      | 384,390                    | 384,390             | ---                      | 354,115                    | 354,115             | -7.9%                          | 314,652                               | 112.5%                                                                 |
| JEFFERS             | 194,280                  | 7,686                      | 201,966             | 136,881                  | 75,787                     | 212,668             | 5.3%                           | 179,684                               | 118.4%                                                                 |
| JENKINS             | ---                      | 145,529                    | 145,529             | ---                      | 143,096                    | 143,096             | -1.7%                          | 137,575                               | 104.0%                                                                 |
| JORDAN              | 1,001,175                | 97,432                     | 1,098,607           | 1,025,817                | 82,404                     | 1,108,221           | 0.9%                           | 1,937,602                             | 57.2%                                                                  |
| KARLSTAD            | ---                      | 1,304,776                  | 1,304,776           | ---                      | 1,304,942                  | 1,304,942           | 0.0%                           | 335,100                               | 389.4%                                                                 |
| KASOTA              | ---                      | 135,034                    | 135,034             | ---                      | 137,173                    | 137,173             | 1.6%                           | 306,069                               | 44.8%                                                                  |
| KASSON              | 1,000,000                | 811,159                    | 1,811,159           | 1,000,000                | 908,251                    | 1,908,251           | 5.4%                           | 1,823,689                             | 104.6%                                                                 |
| KELLOGG             | 7,158                    | 76,041                     | 83,199              | ---                      | 54,015                     | 54,015              | -35.1%                         | 186,806                               | 28.9%                                                                  |
| KENNEDY             | 12,277                   | 212,692                    | 224,969             | 16,531                   | 230,555                    | 247,086             | 9.8%                           | 157,790                               | 156.6%                                                                 |
| KENYON              | 396,657                  | 733,602                    | 1,130,259           | 265,611                  | 563,655                    | 829,266             | -26.6%                         | 1,126,619                             | 73.6%                                                                  |
| KERKHOVEN           | ---                      | 166,489                    | 166,489             | ---                      | 153,167                    | 153,167             | -8.0%                          | 310,007                               | 49.4%                                                                  |
| KETTLE RIVER        | ---                      | 145,107                    | 145,107             | ---                      | 162,949                    | 162,949             | 12.3%                          | 135,909                               | 119.9%                                                                 |
| KIESTER             | ---                      | ---                        | ---                 | ---                      | 22,469                     | 22,469              | ---                            | 204,212                               | 11.0%                                                                  |
| KIMBALL             | ---                      | 394,430                    | 394,430             | ---                      | 464,578                    | 464,578             | 17.8%                          | 459,895                               | 101.0%                                                                 |
| LA CRESCENT         | 407,097                  | 106,260                    | 513,357             | 544,342                  | 87,357                     | 631,699             | 23.1%                          | 1,668,941                             | 37.9%                                                                  |
| LA PRAIRIE          | ---                      | 329,301                    | 329,301             | ---                      | ---                        | 0                   | -100.0%                        | 217,825                               | 0.0%                                                                   |
| LA SALLE            | 33,265                   | ---                        | 33,265              | 44,834                   | ---                        | 44,834              | 34.8%                          | 29,372                                | 152.6%                                                                 |
| LAFAYETTE           | 200,000                  | 186,799                    | 386,799             | 200,000                  | 216,827                    | 416,827             | 7.8%                           | 212,490                               | 196.2%                                                                 |
| LAKE BENTON         | ---                      | 257,368                    | 257,368             | ---                      | 385,792                    | 385,792             | 49.9%                          | 313,593                               | 123.0%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City  | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|---------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|               | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| LAKE CITY     | 928,221                  | 1,014,116                  | 1,942,337           | 864,909                  | 866,351                    | 1,731,260           | -10.9%                         | 2,823,542                             | 61.3%                                                                  |
| LAKE CRYSTAL  | 671,160                  | ---                        | 671,160             | 872,380                  | ---                        | 872,380             | 30.0%                          | 1,156,977                             | 75.4%                                                                  |
| LAKE ELMO     | 1,779,944                | ---                        | 1,779,944           | 1,779,944                | 421,139                    | 2,201,083           | 23.7%                          | 1,866,773                             | 117.9%                                                                 |
| LAKE PARK     | ---                      | 159,600                    | 159,600             | ---                      | 236,220                    | 236,220             | 48.0%                          | 265,738                               | 88.9%                                                                  |
| LAKE SHORE    | ---                      | 824,397                    | 824,397             | ---                      | 898,646                    | 898,646             | 9.0%                           | 546,886                               | 164.3%                                                                 |
| LAKE WILSON   | 508,486                  | ---                        | 508,486             | 474,285                  | ---                        | 474,285             | -6.7%                          | 112,695                               | 420.9%                                                                 |
| LAKEFIELD     | 1,375,000                | 1,153,648                  | 2,528,648           | 1,400,000                | 645,345                    | 2,045,345           | -19.1%                         | 779,026                               | 262.6%                                                                 |
| LAKEVILLE     | 7,425,022                | ---                        | 7,425,022           | 8,401,505                | ---                        | 8,401,505           | 13.2%                          | 14,574,283                            | 57.6%                                                                  |
| LAMBERTON     | 125,000                  | 330,169                    | 455,169             | 443,566                  | 330,829                    | 774,395             | 70.1%                          | 443,388                               | 174.7%                                                                 |
| LANESBORO     | 393,823                  | (167,525)                  | 226,298             | 362,460                  | (128,760)                  | 233,700             | 3.3%                           | 592,841                               | 39.4%                                                                  |
| LAPORTE       | ---                      | ---                        | ---                 | ---                      | ---                        | 0                   | ---                            | 32,746                                | 0.0%                                                                   |
| LAUDERDALE    | ---                      | 406,068                    | 406,068             | ---                      | 415,662                    | 415,662             | 2.4%                           | 635,466                               | 65.4%                                                                  |
| LE CENTER     | 400,000                  | 45,386                     | 445,386             | 400,000                  | 897,325                    | 1,297,325           | 191.3%                         | 1,509,706                             | 85.9%                                                                  |
| LE SUEUR      | 734,158                  | 31,069                     | 765,227             | 576,930                  | 376,534                    | 953,464             | 24.6%                          | 3,721,084                             | 25.6%                                                                  |
| LEROY         | ---                      | 276,756                    | 276,756             | ---                      | 551,855                    | 551,855             | 99.4%                          | 343,411                               | 160.7%                                                                 |
| LEWISTON      | 210,000                  | 297,448                    | 507,448             | 400,604                  | 115,832                    | 516,436             | 1.8%                           | 574,032                               | 90.0%                                                                  |
| LEWISVILLE    | ---                      | 89,114                     | 89,114              | ---                      | 163,006                    | 163,006             | 82.9%                          | 78,442                                | 207.8%                                                                 |
| LEXINGTON     | ---                      | 190,986                    | 190,986             | ---                      | 258,527                    | 258,527             | 35.4%                          | 1,086,980                             | 23.8%                                                                  |
| LINDSTROM     | 600,340                  | 1,774,179                  | 2,374,519           | 754,082                  | 396,857                    | 1,150,939           | -51.5%                         | 1,074,037                             | 107.2%                                                                 |
| LINO LAKES    | 3,859,895                | ---                        | 3,859,895           | 4,257,491                | ---                        | 4,257,491           | 10.3%                          | 7,630,698                             | 55.8%                                                                  |
| LISMORE       | 107,519                  | ---                        | 107,519             | 108,856                  | ---                        | 108,856             | 1.2%                           | 123,367                               | 88.2%                                                                  |
| LITCHFIELD    | 355,124                  | 148,788                    | 503,912             | 303,912                  | 515,228                    | 819,140             | 62.6%                          | 3,326,558                             | 24.6%                                                                  |
| LITTLE CANADA | 1,740,492                | ---                        | 1,740,492           | 1,876,629                | ---                        | 1,876,629           | 7.8%                           | 2,210,388                             | 84.9%                                                                  |
| LITTLE FALLS  | 504,290                  | 339,161                    | 843,451             | 576,184                  | 435,649                    | 1,011,833           | 20.0%                          | 3,953,895                             | 25.6%                                                                  |
| LITTLEFORK    | ---                      | 179,982                    | 179,982             | ---                      | 121,226                    | 121,226             | -32.6%                         | 488,484                               | 24.8%                                                                  |
| LONG LAKE     | 122,962                  | 1,025,634                  | 1,148,596           | 121,142                  | 1,206,349                  | 1,327,491           | 15.6%                          | 1,194,290                             | 111.2%                                                                 |
| LONG PRAIRIE  | 509,000                  | 211,331                    | 720,331             | 509,000                  | 269,053                    | 778,053             | 8.0%                           | 1,374,743                             | 56.6%                                                                  |
| LONGVILLE     | ---                      | (54,333)                   | (54,333)            | ---                      | (50,938)                   | (50,938)            | -6.2%                          | 374,045                               | -13.6%                                                                 |
| LUVERNE       | 1,017,340                | 43,216                     | 1,060,556           | 1,121,743                | 18,884                     | 1,140,627           | 7.5%                           | 2,287,083                             | 49.9%                                                                  |
| LYND          | ---                      | 36,331                     | 36,331              | ---                      | (51,385)                   | (51,385)            | -241.4%                        | 130,026                               | -39.5%                                                                 |
| MADELIA       | 1,500,200                | 260,542                    | 1,760,742           | 1,500,200                | 89,994                     | 1,590,194           | -9.7%                          | 1,416,903                             | 112.2%                                                                 |
| MADISON       | 351,534                  | 333,966                    | 685,500             | 396,567                  | 515,813                    | 912,380             | 33.1%                          | 1,208,813                             | 75.5%                                                                  |
| MADISON LAKE  | 381,301                  | 17,749                     | 399,050             | 471,060                  | 9,718                      | 480,778             | 20.5%                          | 513,737                               | 93.6%                                                                  |
| MAHTOMEDI     | 1,246,110                | ---                        | 1,246,110           | 1,447,703                | ---                        | 1,447,703           | 16.2%                          | 2,414,430                             | 60.0%                                                                  |
| MANKATO       | 8,739,191                | 523,900                    | 9,263,091           | 9,611,494                | 489,711                    | 10,101,205          | 9.0%                           | 18,031,556                            | 56.0%                                                                  |
| MANTORVILLE   | 12,236                   | 560,553                    | 572,789             | 12,236                   | 459,876                    | 472,112             | -17.6%                         | 378,897                               | 124.6%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City    | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                 | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| MAPLE GROVE     | 274,827                  | 8,300,067                  | 8,574,894           | 408,079                  | 8,942,440                  | 9,350,519           | 9.0%                           | 23,625,796                            | 39.6%                                                                  |
| MAPLE LAKE      | ---                      | 677,297                    | 677,297             | 204,625                  | 1,067,736                  | 1,272,361           | 87.9%                          | 848,359                               | 150.0%                                                                 |
| MAPLE PLAIN     | 1,353,463                | 45,410                     | 1,398,873           | 1,383,443                | 43,518                     | 1,426,961           | 2.0%                           | 1,183,094                             | 120.6%                                                                 |
| MAPLETON        | 424,246                  | 408,427                    | 832,673             | 421,052                  | 471,813                    | 892,865             | 7.2%                           | 558,582                               | 159.8%                                                                 |
| MAPLEWOOD       | 6,532,710                | 151,511                    | 6,684,221           | 6,668,303                | 40,170                     | 6,708,473           | 0.4%                           | 15,610,340                            | 43.0%                                                                  |
| MARSHALL        | 5,476,555                | 2,293,902                  | 7,770,457           | 5,812,431                | 2,664,677                  | 8,477,108           | 9.1%                           | 8,215,322                             | 103.2%                                                                 |
| MAYNARD         | 30,000                   | 32,563                     | 62,563              | 30,000                   | 96,639                     | 126,639             | 102.4%                         | 205,140                               | 61.7%                                                                  |
| MAZEPPA         | 234,474                  | 356,542                    | 591,016             | 176,914                  | 325,849                    | 502,763             | -14.9%                         | 303,935                               | 165.4%                                                                 |
| MC GREGOR       | ---                      | 710,149                    | 710,149             | ---                      | 795,477                    | 795,477             | 12.0%                          | 406,783                               | 195.6%                                                                 |
| MEDFORD         | 343,884                  | (258,960)                  | 84,924              | 339,276                  | (151,197)                  | 188,079             | 121.5%                         | 306,456                               | 61.4%                                                                  |
| MEDINA          | 1,073,873                | 1,465,463                  | 2,539,336           | 1,072,702                | 1,309,052                  | 2,381,754           | -6.2%                          | 2,415,396                             | 98.6%                                                                  |
| MELROSE         | 3,322,150                | (254,065)                  | 3,068,085           | 3,085,182                | (971,412)                  | 2,113,770           | -31.1%                         | 1,399,614                             | 151.0%                                                                 |
| MENAHGA         | 134,629                  | 158,388                    | 293,017             | 36,327                   | 329,054                    | 365,381             | 24.7%                          | 543,525                               | 67.2%                                                                  |
| MENDOTA HEIGHTS | 2,223,811                | 1,400,865                  | 3,624,676           | 2,223,351                | 1,485,852                  | 3,709,203           | 2.3%                           | 4,494,871                             | 82.5%                                                                  |
| MILACA          | 412,489                  | 860,368                    | 1,272,857           | 493,712                  | 766,728                    | 1,260,440           | -1.0%                          | 1,079,264                             | 116.8%                                                                 |
| MILAN           | ---                      | 343,225                    | 343,225             | ---                      | 219,760                    | 219,760             | -36.0%                         | 147,091                               | 149.4%                                                                 |
| MILROY          | 50,000                   | 130,426                    | 180,426             | 121,137                  | 100,505                    | 221,642             | 22.8%                          | 164,991                               | 134.3%                                                                 |
| MILTONA         | ---                      | 59,789                     | 59,789              | ---                      | 91,958                     | 91,958              | 53.8%                          | 79,307                                | 116.0%                                                                 |
| MINNEAPOLIS     | ---                      | 116,580,000                | 116,580,000         | ---                      | 124,973,000                | 124,973,000         | 7.2%                           | 491,815,000                           | 25.4%                                                                  |
| MINNEOTA        | 456,698                  | ---                        | 456,698             | 454,576                  | ---                        | 454,576             | -0.5%                          | 547,692                               | 83.0%                                                                  |
| MINNESOTA LAKE  | 165,000                  | 392,616                    | 557,616             | 348,686                  | ---                        | 348,686             | -37.5%                         | 380,791                               | 91.6%                                                                  |
| MINNETONKA      | 1,000,000                | 6,740,208                  | 7,740,208           | ---                      | 7,501,551                  | 7,501,551           | -3.1%                          | 19,357,022                            | 38.8%                                                                  |
| MINNETRISTA     | 1,155,311                | 638,428                    | 1,793,739           | 1,196,314                | 662,778                    | 1,859,092           | 3.6%                           | 2,614,659                             | 71.1%                                                                  |
| MONTEVIDEO      | 857,109                  | 396,638                    | 1,253,747           | 906,481                  | 477,556                    | 1,384,037           | 10.4%                          | 2,858,364                             | 48.4%                                                                  |
| MONTGOMERY      | 793,491                  | 31,651                     | 825,142             | 770,584                  | 25,410                     | 795,994             | -3.5%                          | 1,405,648                             | 56.6%                                                                  |
| MONTICELLO      | 2,487,282                | 7,755,360                  | 10,242,642          | 2,806,788                | 10,367,056                 | 13,173,844          | 28.6%                          | 5,778,075                             | 228.0%                                                                 |
| MONTROSE        | ---                      | (6,845)                    | (6,845)             | ---                      | 134,121                    | 134,121             | -2059.4%                       | 661,778                               | 20.3%                                                                  |
| MOORHEAD        | 5,754,024                | 1,045,889                  | 6,799,913           | 6,495,730                | 2,139,697                  | 8,635,427           | 27.0%                          | 18,636,467                            | 46.3%                                                                  |
| MOOSE LAKE      | 380,000                  | 70,780                     | 450,780             | 380,000                  | 175,372                    | 555,372             | 23.2%                          | 888,438                               | 62.5%                                                                  |
| MORA            | 78,499                   | 1,146,423                  | 1,224,922           | 82,594                   | 1,367,726                  | 1,450,320           | 18.4%                          | 1,659,320                             | 87.4%                                                                  |
| MORGAN          | 955,738                  | 326,885                    | 1,282,623           | 600,000                  | 344,191                    | 944,191             | -26.4%                         | 599,130                               | 157.6%                                                                 |
| MORRIS          | 1,335,945                | 474,375                    | 1,810,320           | 1,467,571                | (21,120)                   | 1,446,451           | -20.1%                         | 2,954,992                             | 48.9%                                                                  |
| MORTON          | 380,000                  | 130,405                    | 510,405             | 380,000                  | 154,627                    | 534,627             | 4.7%                           | 320,203                               | 167.0%                                                                 |
| MOUND           | 354,769                  | 1,596,537                  | 1,951,306           | 330,025                  | 2,111,700                  | 2,441,725           | 25.1%                          | 4,317,988                             | 56.5%                                                                  |
| MOUNDS VIEW     | 2,277,814                | 263,602                    | 2,541,416           | 2,482,266                | 1,330,750                  | 3,813,016           | 50.0%                          | 4,437,555                             | 85.9%                                                                  |
| MOUNTAIN IRON   | 1,104,747                | 7,088                      | 1,111,835           | 1,145,065                | 6,095                      | 1,151,160           | 3.5%                           | 2,339,214                             | 49.2%                                                                  |



**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City          | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-----------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                       | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| MOUNTAIN LAKE         | 596,346                  | 903,293                    | 1,499,639           | 629,004                  | 1,040,585                  | 1,669,589           | 11.3%                          | 1,161,410                             | 143.8%                                                                 |
| MURDOCK               | ---                      | 61,526                     | 61,526              | ---                      | 4,038                      | 4,038               | -93.4%                         | 147,385                               | 2.7%                                                                   |
| NEVIS                 | 10,582                   | 30,315                     | 40,897              | 10,966                   | 82,604                     | 93,570              | 128.8%                         | 263,652                               | 35.5%                                                                  |
| NEW BRIGHTON          | 3,063,241                | ---                        | 3,063,241           | 3,093,311                | ---                        | 3,093,311           | 1.0%                           | 9,136,088                             | 33.9%                                                                  |
| NEW HOPE              | 3,867,077                | 968,878                    | 4,835,955           | 3,570,769                | 1,268,922                  | 4,839,691           | 0.1%                           | 9,347,700                             | 51.8%                                                                  |
| NEW LONDON            | 242,291                  | 82,185                     | 324,476             | 284,194                  | 89,461                     | 373,655             | 15.2%                          | 491,533                               | 76.0%                                                                  |
| NEW MARKET            | 35,559                   | 27,133                     | 62,692              | 91,357                   | (55,649)                   | 35,708              | -43.0%                         | 606,746                               | 5.9%                                                                   |
| NEW PRAGUE            | 2,020,343                | 484,147                    | 2,504,490           | 2,194,104                | 191,806                    | 2,385,910           | -4.7%                          | 2,643,108                             | 90.3%                                                                  |
| NEW RICHLAND          | 551,848                  | 174,341                    | 726,189             | 485,761                  | 2,292                      | 488,053             | -32.8%                         | 532,434                               | 91.7%                                                                  |
| NEW ULM               | 2,027,146                | 1,172,434                  | 3,199,580           | 2,307,478                | 1,047,919                  | 3,355,397           | 4.9%                           | 7,985,602                             | 42.0%                                                                  |
| NEWPORT               | 1,089,538                | 448,103                    | 1,537,641           | 1,376,379                | 238,738                    | 1,615,117           | 5.0%                           | 1,847,758                             | 87.4%                                                                  |
| NICOLLET              | 24,880                   | (25,198)                   | (318)               | 24,880                   | 32,229                     | 57,109              | -18058.8%                      | 217,455                               | 26.3%                                                                  |
| NISSWA                | ---                      | 1,466,458                  | 1,466,458           | ---                      | 2,021,717                  | 2,021,717           | 37.9%                          | 1,233,571                             | 163.9%                                                                 |
| NORTH BRANCH          | 1,233,206                | (360,458)                  | 872,748             | 1,427,966                | (345,782)                  | 1,082,184           | 24.0%                          | 2,331,680                             | 46.4%                                                                  |
| NORTH MANKATO         | 1,615,978                | 8,150                      | 1,624,128           | 1,849,436                | 19,044                     | 1,868,480           | 15.0%                          | 4,403,452                             | 42.4%                                                                  |
| NORTH OAKS            | 446,418                  | 1,114,732                  | 1,561,150           | 397,996                  | 895,028                    | 1,293,024           | -17.2%                         | 1,571,048                             | 82.3%                                                                  |
| NORTH ST. PAUL        | 3,327,978                | ---                        | 3,327,978           | 1,975,020                | (1,308,488)                | 666,532             | -80.0%                         | 3,866,595                             | 17.2%                                                                  |
| NORTHFIELD            | 3,550,000                | 2,492,266                  | 6,042,266           | 3,550,000                | 2,017,198                  | 5,567,198           | -7.9%                          | 8,723,411                             | 63.8%                                                                  |
| NORTHOME              | ---                      | 376,108                    | 376,108             | ---                      | 441,268                    | 441,268             | 17.3%                          | 144,014                               | 306.4%                                                                 |
| NORWOOD YOUNG AMERICA | 1,259,656                | 367,797                    | 1,627,453           | 1,193,094                | 375,912                    | 1,569,006           | -3.6%                          | 1,086,397                             | 144.4%                                                                 |
| OAK GROVE             | 2,638,587                | 1,012,597                  | 3,651,184           | 2,857,905                | 1,169,188                  | 4,027,093           | 10.3%                          | 1,617,697                             | 248.9%                                                                 |
| OAK PARK HEIGHTS      | 1,238,969                | ---                        | 1,238,969           | 1,408,571                | ---                        | 1,408,571           | 13.7%                          | 2,130,380                             | 66.1%                                                                  |
| OAKDALE               | 5,898,690                | 1,251,528                  | 7,150,218           | 5,967,594                | 1,791,330                  | 7,758,924           | 8.5%                           | 10,475,747                            | 74.1%                                                                  |
| OGILVIE               | 88,796                   | ---                        | 88,796              | 68,860                   | ---                        | 68,860              | -22.5%                         | 199,976                               | 34.4%                                                                  |
| OLIVIA                | 104,878                  | 795,471                    | 900,349             | 1,010,086                | 174,640                    | 1,184,726           | 31.6%                          | 1,337,551                             | 88.6%                                                                  |
| ORMSBY                | ---                      | 108,213                    | 108,213             | 14,554                   | 116,866                    | 131,420             | 21.4%                          | 40,827                                | 321.9%                                                                 |
| ORONO                 | 1,863,468                | 1,399,933                  | 3,263,401           | 2,389,697                | 1,464,000                  | 3,853,697           | 18.1%                          | 4,728,685                             | 81.5%                                                                  |
| ORONOCO               | 237,370                  | 141,829                    | 379,199             | 303,199                  | 77,748                     | 380,947             | 0.5%                           | 254,893                               | 149.5%                                                                 |
| ORR                   | ---                      | 386,661                    | 386,661             | ---                      | 522,312                    | 522,312             | 35.1%                          | 558,177                               | 93.6%                                                                  |
| ORTONVILLE            | 166,650                  | 237,005                    | 403,655             | 350,251                  | 262,741                    | 612,992             | 51.9%                          | 1,372,676                             | 44.7%                                                                  |
| OSAKIS                | 653,357                  | ---                        | 653,357             | 886,157                  | ---                        | 886,157             | 35.6%                          | 890,919                               | 99.5%                                                                  |
| OSLO                  | ---                      | 336,285                    | 336,285             | ---                      | 342,411                    | 342,411             | 1.8%                           | 259,021                               | 132.2%                                                                 |
| OSSEO                 | 1,519,068                | 389,208                    | 1,908,276           | 1,639,266                | 463,641                    | 2,102,907           | 10.2%                          | 1,091,512                             | 192.7%                                                                 |
| OSTRANDER             | ---                      | 85,403                     | 85,403              | ---                      | 93,068                     | 93,068              | 9.0%                           | 117,381                               | 79.3%                                                                  |
| OTSEGO                | ---                      | 2,233,862                  | 2,233,862           | 1,900,217                | 473,384                    | 2,373,601           | 6.3%                           | 1,965,165                             | 120.8%                                                                 |
| OTTERTAIL             | ---                      | ---                        | ---                 | ---                      | ---                        | 0                   | ---                            | 133,737                               | 0.0%                                                                   |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City    | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                 | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| OWATONNA        | 9,075,568                | 519,540                    | 9,595,108           | 9,578,076                | 493,702                    | 10,071,778          | 5.0%                           | 14,531,410                            | 69.3%                                                                  |
| PALISADE        | 17,360                   | 92,782                     | 110,142             | 20,580                   | 175,550                    | 196,130             | 78.1%                          | 68,158                                | 287.8%                                                                 |
| PARK RAPIDS     | 655,217                  | 791,403                    | 1,446,620           | 798,262                  | 819,322                    | 1,617,584           | 11.8%                          | 2,324,067                             | 69.6%                                                                  |
| PARKERS PRAIRIE | 371,224                  | 248,546                    | 619,770             | 410,796                  | (65,083)                   | 345,713             | -44.2%                         | 782,559                               | 44.2%                                                                  |
| PAYNESVILLE     | 874,198                  | 1,208,987                  | 2,083,185           | 1,019,411                | 1,286,538                  | 2,305,949           | 10.7%                          | 1,117,945                             | 206.3%                                                                 |
| PELICAN RAPIDS  | 365,483                  | 803,438                    | 1,168,921           | 45,086                   | 1,167,426                  | 1,212,512           | 3.7%                           | 1,104,551                             | 109.8%                                                                 |
| PENNOCK         | ---                      | 211,573                    | 211,573             | ---                      | 377,555                    | 377,555             | 78.5%                          | 130,946                               | 288.3%                                                                 |
| PEQUOT LAKES    | ---                      | 306,660                    | 306,660             | ---                      | 473,224                    | 473,224             | 54.3%                          | 884,327                               | 53.5%                                                                  |
| PERHAM          | 112,872                  | 459,914                    | 572,786             | 112,872                  | 650,324                    | 763,196             | 33.2%                          | 1,420,944                             | 53.7%                                                                  |
| PILLAGER        | ---                      | 55,582                     | 55,582              | ---                      | 80,162                     | 80,162              | 44.2%                          | 190,176                               | 42.2%                                                                  |
| PINE CITY       | ---                      | 1,099,783                  | 1,099,783           | ---                      | 481,413                    | 481,413             | -56.2%                         | 1,961,966                             | 24.5%                                                                  |
| PINE ISLAND     | 1,215,916                | 166,845                    | 1,382,761           | 713,795                  | 177,805                    | 891,600             | -35.5%                         | 1,263,743                             | 70.6%                                                                  |
| PINE RIVER      | ---                      | 826,256                    | 826,256             | ---                      | 578,912                    | 578,912             | -29.9%                         | 787,333                               | 73.5%                                                                  |
| PIPESTONE       | 3,053,802                | 317,227                    | 3,371,029           | 2,851,472                | 380,643                    | 3,232,115           | -4.1%                          | 2,281,920                             | 141.6%                                                                 |
| PLAINVIEW       | 1,168,145                | 131,547                    | 1,299,692           | 1,089,787                | 105,042                    | 1,194,829           | -8.1%                          | 1,563,706                             | 76.4%                                                                  |
| PLYMOUTH        | 9,875,793                | ---                        | 9,875,793           | 10,114,418               | (1,168)                    | 10,113,250          | 2.4%                           | 27,274,003                            | 37.1%                                                                  |
| PRESTON         | 350,000                  | 427,307                    | 777,307             | 419,881                  | 424,358                    | 844,239             | 8.6%                           | 841,566                               | 100.3%                                                                 |
| PRINCETON       | 1,009,000                | 739,595                    | 1,748,595           | 1,007,000                | 759,882                    | 1,766,882           | 1.0%                           | 2,055,442                             | 86.0%                                                                  |
| PRIOR LAKE      | 6,327,838                | ---                        | 6,327,838           | 6,856,820                | ---                        | 6,856,820           | 8.4%                           | 6,759,126                             | 101.4%                                                                 |
| PROCTOR         | ---                      | 595,560                    | 595,560             | ---                      | 683,273                    | 683,273             | 14.7%                          | 1,591,049                             | 42.9%                                                                  |
| RAMSEY          | 3,008,557                | 9,046,903                  | 12,055,460          | 4,212,077                | 9,233,193                  | 13,445,270          | 11.5%                          | 7,059,798                             | 190.4%                                                                 |
| RANIER          | ---                      | ---                        | ---                 | ---                      | 93,289                     | 93,289              | ---                            | 103,492                               | 90.1%                                                                  |
| RAYMOND         | ---                      | 74,378                     | 74,378              | ---                      | 129,183                    | 129,183             | 73.7%                          | 233,840                               | 55.2%                                                                  |
| RED LAKE FALLS  | ---                      | 632,148                    | 632,148             | ---                      | 708,983                    | 708,983             | 12.2%                          | 1,082,598                             | 65.5%                                                                  |
| RED WING        | 10,227,411               | (2,676,226)                | 7,551,185           | 13,926,295               | (2,115,219)                | 11,811,076          | 56.4%                          | 15,092,289                            | 78.3%                                                                  |
| REDWOOD FALLS   | 544                      | 1,856,491                  | 1,857,035           | 544                      | 1,692,060                  | 1,692,604           | -8.9%                          | 3,621,310                             | 46.7%                                                                  |
| RENVILLE        | 280,228                  | 262,420                    | 542,648             | 289,467                  | 284,483                    | 573,950             | 5.8%                           | 842,022                               | 68.2%                                                                  |
| REVERE          | 20,000                   | 56,209                     | 76,209              | 20,000                   | 47,675                     | 67,675              | -11.2%                         | 54,599                                | 123.9%                                                                 |
| RICE            | 61,956                   | 360,687                    | 422,643             | 82,617                   | 406,474                    | 489,091             | 15.7%                          | 493,547                               | 99.1%                                                                  |
| RICHFIELD       | 5,634,914                | 370,907                    | 6,005,821           | 7,004,846                | 425,329                    | 7,430,175           | 23.7%                          | 20,584,693                            | 36.1%                                                                  |
| ROBBINSDALE     | 6,549,307                | (652,438)                  | 5,896,869           | 3,783,677                | 2,841,770                  | 6,625,447           | 12.4%                          | 7,532,720                             | 88.0%                                                                  |
| ROCHESTER       | 7,889,158                | 13,418,891                 | 21,308,049          | 7,563,823                | 12,798,366                 | 20,362,189          | -4.4%                          | 57,603,318                            | 35.3%                                                                  |
| ROCKFORD        | 717,617                  | (34,184)                   | 683,433             | 713,469                  | 143,533                    | 857,002             | 25.4%                          | 1,259,590                             | 68.0%                                                                  |
| ROCKVILLE       | ---                      | ---                        | ---                 | 347,768                  | 351,685                    | 699,453             | ---                            | 536,501                               | 130.4%                                                                 |
| ROGERS          | 28,053                   | 443,084                    | 471,137             | 106,972                  | 376,886                    | 483,858             | 2.7%                           | 2,666,383                             | 18.1%                                                                  |
| ROLLINGSTONE    | 224,718                  | 117,094                    | 341,812             | 292,952                  | 88,244                     | 381,196             | 11.5%                          | 144,776                               | 263.3%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City     | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ROSEAU           | ---                      | (170,051)                  | (170,051)           | ---                      | 1,090,729                  | 1,090,729           | -741.4%                        | 4,267,081                             | 25.6%                                                                  |
| ROSEMOUNT        | 3,608,285                | 1,097,096                  | 4,705,381           | 5,059,304                | 1,903,223                  | 6,962,527           | 48.0%                          | 6,244,188                             | 111.5%                                                                 |
| ROSEVILLE        | 5,583,523                | (1,017,199)                | 4,566,324           | 5,358,335                | (1,174,597)                | 4,183,738           | -8.4%                          | 15,809,164                            | 26.5%                                                                  |
| ROUND LAKE       | 282,683                  | ---                        | 282,683             | 311,803                  | ---                        | 311,803             | 10.3%                          | 199,471                               | 156.3%                                                                 |
| RUSH CITY        | ---                      | 1,398,203                  | 1,398,203           | ---                      | 1,529,179                  | 1,529,179           | 9.4%                           | 812,198                               | 188.3%                                                                 |
| RUSHFORD         | 310,519                  | 324,315                    | 634,834             | 327,907                  | 387,430                    | 715,337             | 12.7%                          | 771,184                               | 92.8%                                                                  |
| RUSHMORE         | 132,465                  | (2,116)                    | 130,349             | 110,356                  | 5,586                      | 115,942             | -11.1%                         | 166,025                               | 69.8%                                                                  |
| RUSSELL          | 30,741                   | 237,244                    | 267,985             | 54,400                   | 236,801                    | 291,201             | 8.7%                           | 181,779                               | 160.2%                                                                 |
| RUTHTON          | ---                      | 214,709                    | 214,709             | ---                      | 212,022                    | 212,022             | -1.3%                          | 170,145                               | 124.6%                                                                 |
| SACRED HEART     | ---                      | 604,035                    | 604,035             | ---                      | 635,042                    | 635,042             | 5.1%                           | 313,166                               | 202.8%                                                                 |
| SANBORN          | 205,000                  | 362,658                    | 567,658             | 205,000                  | 337,117                    | 542,117             | -4.5%                          | 139,130                               | 389.6%                                                                 |
| SANDSTONE        | ---                      | 1,007,088                  | 1,007,088           | ---                      | 1,346,712                  | 1,346,712           | 33.7%                          | 661,277                               | 203.7%                                                                 |
| SARTELL          | 1,294,270                | ---                        | 1,294,270           | 1,376,917                | ---                        | 1,376,917           | 6.4%                           | 3,261,256                             | 42.2%                                                                  |
| SAUK CENTRE      | 621,640                  | 342,828                    | 964,468             | 1,038,995                | 283,906                    | 1,322,901           | 37.2%                          | 2,243,462                             | 59.0%                                                                  |
| SAUK RAPIDS      | 2,997,416                | (99,602)                   | 2,897,814           | 3,324,314                | 4,207                      | 3,328,521           | 14.9%                          | 4,141,349                             | 80.4%                                                                  |
| SAVAGE           | 599,424                  | 3,293,311                  | 3,892,735           | 839,828                  | 2,561,438                  | 3,401,266           | -12.6%                         | 9,247,991                             | 36.8%                                                                  |
| SCANLON          | 611,120                  | 896                        | 612,016             | 544,003                  | (14,375)                   | 529,628             | -13.5%                         | 479,986                               | 110.3%                                                                 |
| SEBEKA           | ---                      | ---                        | ---                 | ---                      | ---                        | 0                   | ---                            | 482,237                               | 0.0%                                                                   |
| SHAFER           | ---                      | ---                        | ---                 | 188,506                  | 120,993                    | 309,499             | ---                            | 162,044                               | 191.0%                                                                 |
| SHAKOPEE         | 200,000                  | 2,944,560                  | 3,144,560           | ---                      | 3,534,080                  | 3,534,080           | 12.4%                          | 10,540,568                            | 33.5%                                                                  |
| SHERBURN         | 449,013                  | 475,433                    | 924,446             | 459,513                  | 600,847                    | 1,060,360           | 14.7%                          | 481,798                               | 220.1%                                                                 |
| SHOREVIEW        | 3,610,100                | ---                        | 3,610,100           | 3,944,329                | (17,148)                   | 3,927,181           | 8.8%                           | 9,253,391                             | 42.4%                                                                  |
| SHOREWOOD        | 1,905,309                | (8,342)                    | 1,896,967           | 2,112,985                | ---                        | 2,112,985           | 11.4%                          | 2,599,358                             | 81.3%                                                                  |
| SILVER BAY       | 486,554                  | 1,211,295                  | 1,697,849           | 520,255                  | 1,179,090                  | 1,699,345           | 0.1%                           | 1,752,336                             | 97.0%                                                                  |
| SILVER LAKE      | 2,702                    | 150,044                    | 152,746             | ---                      | 161,790                    | 161,790             | 5.9%                           | 551,999                               | 29.3%                                                                  |
| SKYLINE          | ---                      | 82,700                     | 82,700              | ---                      | 83,171                     | 83,171              | 0.6%                           | 42,285                                | 196.7%                                                                 |
| SLAYTON          | 695,099                  | ---                        | 695,099             | 756,898                  | ---                        | 756,898             | 8.9%                           | 1,104,634                             | 68.5%                                                                  |
| SLEEPY EYE       | ---                      | 991,133                    | 991,133             | ---                      | 1,414,607                  | 1,414,607           | 42.7%                          | 1,908,640                             | 74.1%                                                                  |
| SOUTH HAVEN      | ---                      | 75,069                     | 75,069              | ---                      | 195,490                    | 195,490             | 160.4%                         | 206,936                               | 94.5%                                                                  |
| SOUTH ST. PAUL   | 111,516                  | 1,433,815                  | 1,545,331           | 132,611                  | 1,185,906                  | 1,318,517           | -14.7%                         | 11,036,315                            | 11.9%                                                                  |
| SPICER           | ---                      | 237,020                    | 237,020             | ---                      | (26,948)                   | (26,948)            | -111.4%                        | 855,810                               | -3.1%                                                                  |
| SPRING LAKE PARK | 907,728                  | 472,808                    | 1,380,536           | 1,001,310                | 501,391                    | 1,502,701           | 8.8%                           | 2,945,954                             | 51.0%                                                                  |
| SPRING PARK      | 379,300                  | 502,462                    | 881,762             | 381,200                  | 456,720                    | 837,920             | -5.0%                          | 791,647                               | 105.8%                                                                 |
| SPRING VALLEY    | 411,069                  | 1,165,624                  | 1,576,693           | 414,044                  | 975,579                    | 1,389,623           | -11.9%                         | 2,230,541                             | 62.3%                                                                  |
| SPRINGFIELD      | 702,821                  | 201,556                    | 904,377             | 781,324                  | 210,950                    | 992,274             | 9.7%                           | 1,363,925                             | 72.8%                                                                  |
| ST. ANTHONY      | 1,365,591                | ---                        | 1,365,591           | 1,160,773                | ---                        | 1,160,773           | -15.0%                         | 4,241,516                             | 27.4%                                                                  |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City      | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                   | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ST. AUGUSTA       | ---                      | 545,068                    | 545,068             | ---                      | 488,327                    | 488,327             | -10.4%                         | 514,188                               | 95.0%                                                                  |
| ST. BONIFACIUS    | ---                      | 1,345,702                  | 1,345,702           | ---                      | 1,467,271                  | 1,467,271           | 9.0%                           | 1,052,489                             | 139.4%                                                                 |
| ST. CHARLES       | 237,766                  | 895,686                    | 1,133,452           | 186,485                  | 712,401                    | 898,886             | -20.7%                         | 1,496,084                             | 60.1%                                                                  |
| ST. CLAIR         | ---                      | (60,967)                   | (60,967)            | 2,782                    | ---                        | 2,782               | -104.6%                        | 281,510                               | 1.0%                                                                   |
| ST. CLOUD         | 14,616,746               | 5,925,943                  | 20,542,689          | 14,669,609               | 9,219,559                  | 23,889,168          | 16.3%                          | 36,195,931                            | 66.0%                                                                  |
| ST. FRANCIS       | 959,916                  | ---                        | 959,916             | 1,240,028                | ---                        | 1,240,028           | 29.2%                          | 2,257,604                             | 54.9%                                                                  |
| ST. JAMES         | 1,380,430                | 3,133                      | 1,383,563           | 2,154,217                | 91,556                     | 2,245,773           | 62.3%                          | 2,064,213                             | 108.8%                                                                 |
| ST. JOSEPH        | 972,398                  | 751,799                    | 1,724,197           | 677,727                  | 827,934                    | 1,505,661           | -12.7%                         | 1,716,110                             | 87.7%                                                                  |
| ST. LOUIS PARK    | 20,020,502               | ---                        | 20,020,502          | 20,906,274               | ---                        | 20,906,274          | 4.4%                           | 25,872,459                            | 80.8%                                                                  |
| ST. MICHAEL       | 1,959,234                | 1,903,813                  | 3,863,047           | 2,131,936                | 66,086                     | 2,198,022           | -43.1%                         | 3,511,853                             | 62.6%                                                                  |
| ST. PAUL          | 53,191,899               | 36,255,306                 | 89,447,205          | 10,291,731               | 78,915,983                 | 89,207,714          | -0.3%                          | 265,377,393                           | 33.6%                                                                  |
| ST. PAUL PARK     | 990,804                  | 1,123,323                  | 2,114,127           | 1,566,470                | 1,725,958                  | 3,292,428           | 55.7%                          | 1,880,407                             | 175.1%                                                                 |
| ST. PETER         | ---                      | 3,867,515                  | 3,867,515           | ---                      | 4,116,317                  | 4,116,317           | 6.4%                           | 5,483,112                             | 75.1%                                                                  |
| STAPLES           | 625,000                  | 1,644,468                  | 2,269,468           | 625,000                  | 1,820,804                  | 2,445,804           | 7.8%                           | 1,152,368                             | 212.2%                                                                 |
| STEWART           | 67,461                   | 411,055                    | 478,516             | 445,778                  | ---                        | 445,778             | -6.8%                          | 369,117                               | 120.8%                                                                 |
| STEWARTVILLE      | 1,059,240                | 682,364                    | 1,741,604           | 1,215,588                | 507,008                    | 1,722,596           | -1.1%                          | 1,682,298                             | 102.4%                                                                 |
| STILLWATER        | 3,938,289                | ---                        | 3,938,289           | 4,412,529                | (874)                      | 4,411,655           | 12.0%                          | 9,918,395                             | 44.5%                                                                  |
| STOCKTON          | 186,487                  | 96,864                     | 283,351             | 206,345                  | 186,094                    | 392,439             | 38.5%                          | 130,491                               | 300.7%                                                                 |
| STORDEN           | 16,117                   | 286,559                    | 302,676             | ---                      | 240,418                    | 240,418             | -20.6%                         | 210,077                               | 114.4%                                                                 |
| TAYLORS FALLS     | 32,368                   | 82,030                     | 114,398             | ---                      | ---                        | 0                   | -100.0%                        | 469,092                               | 0.0%                                                                   |
| THIEF RIVER FALLS | ---                      | 227,672                    | 227,672             | ---                      | 522,867                    | 522,867             | 129.7%                         | 4,777,970                             | 10.9%                                                                  |
| TONKA BAY         | ---                      | 532,460                    | 532,460             | 17,521                   | 500,712                    | 518,233             | -2.7%                          | 749,648                               | 69.1%                                                                  |
| TOWER             | 199,441                  | 410,391                    | 609,832             | 144,542                  | 495,900                    | 640,442             | 5.0%                           | 888,072                               | 72.1%                                                                  |
| TRACY             | 517,943                  | ---                        | 517,943             | 553,769                  | ---                        | 553,769             | 6.9%                           | 1,440,817                             | 38.4%                                                                  |
| TRIMONT           | 629,116                  | ---                        | 629,116             | 566,638                  | ---                        | 566,638             | -9.9%                          | 365,575                               | 155.0%                                                                 |
| TRUMAN            | 364,049                  | 59,247                     | 423,296             | 373,960                  | 41,142                     | 415,102             | -1.9%                          | 581,096                               | 71.4%                                                                  |
| TWO HARBORS       | ---                      | 35,162                     | 35,162              | ---                      | 177,071                    | 177,071             | 403.6%                         | 2,890,838                             | 6.1%                                                                   |
| TYLER             | ---                      | 1,082,670                  | 1,082,670           | ---                      | 705,725                    | 705,725             | -34.8%                         | 507,792                               | 139.0%                                                                 |
| ULEN              | 15,298                   | 512,539                    | 527,837             | 17,097                   | 152,871                    | 169,968             | -67.8%                         | 245,786                               | 69.2%                                                                  |
| UNDERWOOD         | ---                      | 115,558                    | 115,558             | 85,629                   | 35,255                     | 120,884             | 4.6%                           | 124,345                               | 97.2%                                                                  |
| UPSALA            | 35,285                   | 288,883                    | 324,168             | 223,849                  | 231,452                    | 455,301             | 40.5%                          | 163,995                               | 277.6%                                                                 |
| UTICA             | ---                      | ---                        | ---                 | ---                      | 141,961                    | 141,961             | ---                            | 37,631                                | 377.2%                                                                 |
| VADNAIS HEIGHTS   | 3,125,956                | ---                        | 3,125,956           | 2,719,594                | ---                        | 2,719,594           | -13.0%                         | 3,755,143                             | 72.4%                                                                  |
| VERMILLION        | ---                      | ---                        | ---                 | ---                      | 84,152                     | 84,152              | ---                            | 118,483                               | 71.0%                                                                  |
| VERNDALE          | 14,122                   | 354,340                    | 368,462             | 277,861                  | 128,755                    | 406,616             | 10.4%                          | 246,810                               | 164.7%                                                                 |
| VERNON CENTER     | 256,425                  | 858                        | 257,283             | 256,762                  | 2,529                      | 259,291             | 0.8%                           | 200,367                               | 129.4%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City    | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                 | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| VESTA           | 161,279                  | 13,920                     | 175,199             | 161,279                  | 33,218                     | 194,497             | 11.0%                          | 140,614                               | 138.3%                                                                 |
| VICTORIA        | ---                      | 3,622,218                  | 3,622,218           | ---                      | 912,405                    | 912,405             | -74.8%                         | 2,040,423                             | 44.7%                                                                  |
| VIRGINIA        | 6,793,830                | 10,009,681                 | 16,803,511          | 8,648,830                | 7,919,354                  | 16,568,184          | -1.4%                          | 11,130,562                            | 148.9%                                                                 |
| WABASHA         | ---                      | 3,543,162                  | 3,543,162           | 3,498,233                | 110,158                    | 3,608,391           | 1.8%                           | 1,734,956                             | 208.0%                                                                 |
| WABASSO         | 210,000                  | 354,707                    | 564,707             | 210,000                  | 306,272                    | 516,272             | -8.6%                          | 435,786                               | 118.5%                                                                 |
| WACONIA         | 94,806                   | 5,864,427                  | 5,959,233           | 1,442,462                | 6,030,287                  | 7,472,749           | 25.4%                          | 3,760,244                             | 198.7%                                                                 |
| WADENA          | 917,408                  | 291,055                    | 1,208,463           | 804,305                  | 419,620                    | 1,223,925           | 1.3%                           | 1,995,978                             | 61.3%                                                                  |
| WAITE PARK      | 4,108,637                | 283,584                    | 4,392,221           | 2,796,099                | 1,644,537                  | 4,440,636           | 1.1%                           | 3,059,842                             | 145.1%                                                                 |
| WALKER          | 436,786                  | 577,456                    | 1,014,242           | 637,734                  | 659,394                    | 1,297,128           | 27.9%                          | 949,871                               | 136.6%                                                                 |
| WALNUT GROVE    | 238,000                  | 139,411                    | 377,411             | 238,000                  | 58,004                     | 296,004             | -21.6%                         | 275,446                               | 107.5%                                                                 |
| WALTHAM         | ---                      | ---                        | ---                 | ---                      | 180,964                    | 180,964             | ---                            | 32,938                                | 549.4%                                                                 |
| WANAMINGO       | 34,500                   | 317,702                    | 352,202             | 34,500                   | 380,817                    | 415,317             | 17.9%                          | 452,958                               | 91.7%                                                                  |
| WARREN          | ---                      | 1,024,144                  | 1,024,144           | ---                      | 124,120                    | 124,120             | -87.9%                         | 1,039,518                             | 11.9%                                                                  |
| WARROAD         | ---                      | 863,278                    | 863,278             | ---                      | 418,482                    | 418,482             | -51.5%                         | 2,093,180                             | 20.0%                                                                  |
| WASECA          | 2,778,509                | (46,830)                   | 2,731,679           | 2,887,589                | 899                        | 2,888,488           | 5.7%                           | 4,672,238                             | 61.8%                                                                  |
| WATERTOWN       | 665,108                  | 611,570                    | 1,276,678           | ---                      | 1,553,961                  | 1,553,961           | 21.7%                          | 1,234,113                             | 125.9%                                                                 |
| WATERVILLE      | 441,922                  | 385,868                    | 827,790             | 540,796                  | 373,614                    | 914,410             | 10.5%                          | 877,902                               | 104.2%                                                                 |
| WAYZATA         | 1,748,979                | ---                        | 1,748,979           | 1,745,694                | ---                        | 1,745,694           | -0.2%                          | 2,950,773                             | 59.2%                                                                  |
| WELCOME         | 390,605                  | 128,687                    | 519,292             | 386,321                  | 186,996                    | 573,317             | 10.4%                          | 833,287                               | 68.8%                                                                  |
| WELLS           | 515,555                  | 290,144                    | 805,699             | 554,120                  | 321,800                    | 875,920             | 8.7%                           | 1,630,152                             | 53.7%                                                                  |
| WEST ST. PAUL   | 4,484,387                | 270,565                    | 4,754,952           | 7,656,564                | 105,841                    | 7,762,405           | 63.2%                          | 8,318,852                             | 93.3%                                                                  |
| WESTBROOK       | 288,931                  | 705,352                    | 994,283             | 288,717                  | 698,265                    | 986,982             | -0.7%                          | 413,853                               | 238.5%                                                                 |
| WHITE BEAR LAKE | 2,310,000                | 869,416                    | 3,179,416           | 2,435,000                | 517,909                    | 2,952,909           | -7.1%                          | 7,340,406                             | 40.2%                                                                  |
| WILLERNIE       | 194,527                  | 191,925                    | 386,452             | 12,000                   | 407,713                    | 419,713             | 8.6%                           | 198,619                               | 211.3%                                                                 |
| WILLMAR         | 18,098,503               | ---                        | 18,098,503          | 19,443,713               | ---                        | 19,443,713          | 7.4%                           | 8,967,291                             | 216.8%                                                                 |
| WILLOW RIVER    | 48,217                   | 31,186                     | 79,403              | ---                      | 77,755                     | 77,755              | -2.1%                          | 110,490                               | 70.4%                                                                  |
| WILMONT         | 208,735                  | (4,486)                    | 204,249             | 214,639                  | ---                        | 214,639             | 5.1%                           | 135,356                               | 158.6%                                                                 |
| WINDOM          | ---                      | 557,397                    | 557,397             | ---                      | 540,895                    | 540,895             | -3.0%                          | 2,273,568                             | 23.8%                                                                  |
| WINNEBAGO       | 144,693                  | 853,281                    | 997,974             | 88,972                   | 1,069,253                  | 1,158,225           | 16.1%                          | 846,995                               | 136.7%                                                                 |
| WINONA          | 2,510,717                | ---                        | 2,510,717           | 2,987,208                | ---                        | 2,987,208           | 19.0%                          | 15,345,531                            | 19.5%                                                                  |
| WINSTED         | ---                      | (170,117)                  | (170,117)           | ---                      | 86,977                     | 86,977              | -151.1%                        | 1,295,982                             | 6.7%                                                                   |
| WINTHROP        | 1,241,576                | 687,762                    | 1,929,338           | 1,424,935                | 606,437                    | 2,031,372           | 5.3%                           | 941,354                               | 215.8%                                                                 |
| WOOD LAKE       | ---                      | 197,860                    | 197,860             | ---                      | 212,161                    | 212,161             | 7.2%                           | 222,073                               | 95.5%                                                                  |
| WOODBURY        | 9,379,613                | 1,518,071                  | 10,897,684          | 9,733,705                | 2,016,700                  | 11,750,405          | 7.8%                           | 16,075,015                            | 73.1%                                                                  |
| WORTHINGTON     | 1,711,838                | ---                        | 1,711,838           | 2,195,767                | ---                        | 2,195,767           | 28.3%                          | 5,661,270                             | 38.8%                                                                  |
| WRENSHALL       | 92,777                   | 141,787                    | 234,564             | 106,235                  | 158,161                    | 264,396             | 12.7%                          | 97,003                                | 272.6%                                                                 |

**TABLE 25**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY CITY**

| Name of City | December 31, 2001        |                            |                      | December 31, 2002        |                            |                      | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|--------------|--------------------------|----------------------------|----------------------|--------------------------|----------------------------|----------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|              | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved  |                                |                                       |                                                                        |
| WYKOFF       | 181,925                  | 13,578                     | 195,503              | 183,417                  | 3,922                      | 187,339              | -4.2%                          | 181,922                               | 103.0%                                                                 |
| WYOMING      | 298,043                  | 329,291                    | 627,334              | 301,279                  | 302,885                    | 604,164              | -3.7%                          | 1,104,935                             | 54.7%                                                                  |
| ZIMMERMAN    | 497,853                  | 256,363                    | 754,216              | 749,118                  | 206,542                    | 955,660              | 26.7%                          | 1,225,738                             | 78.0%                                                                  |
| ZUMBROTA     | 889,825                  | 239,891                    | 1,129,716            | 855,252                  | 279,953                    | 1,135,205            | 0.5%                           | 1,393,809                             | 81.4%                                                                  |
|              | <u>677,186,001</u>       | <u>551,510,669</u>         | <u>1,228,696,670</u> | <u>674,052,115</u>       | <u>607,494,876</u>         | <u>1,281,546,991</u> | <u>4.3%</u>                    | <u>2,353,947,461</u>                  | <u>54.4%</u>                                                           |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City        | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|---------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                     | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
|                     |                          |                            |                     |                          |                            |                     |                                |                                       | <b>Extremely Low Fund Balance</b>                                      |
| DANVERS             | ---                      | (90,765)                   | (90,765)            | ---                      | (118,015)                  | (118,015)           | 30.0%                          | 82,976                                | -142.2%                                                                |
| CALEDONIA           | ---                      | (883,438)                  | (883,438)           | 209,855                  | (1,307,260)                | (1,097,405)         | 24.2%                          | 1,550,644                             | -70.8%                                                                 |
| DOVER               | (66,348)                 | (1,999)                    | (68,347)            | (89,017)                 | 9,679                      | (79,338)            | 16.1%                          | 133,836                               | -59.3%                                                                 |
| HENDERSON           | ---                      | (203,957)                  | (203,957)           | ---                      | (251,440)                  | (251,440)           | 23.3%                          | 525,639                               | -47.8%                                                                 |
| GROVE CITY          | ---                      | (58,539)                   | (58,539)            | ---                      | (175,678)                  | (175,678)           | 200.1%                         | 374,842                               | -46.9%                                                                 |
| LYND                | ---                      | 36,331                     | 36,331              | ---                      | (51,385)                   | (51,385)            | -241.4%                        | 130,026                               | -39.5%                                                                 |
| LONGVILLE           | ---                      | (54,333)                   | (54,333)            | ---                      | (50,938)                   | (50,938)            | -6.2%                          | 374,045                               | -13.6%                                                                 |
| CROSBY              | 476,975                  | (649,147)                  | (172,172)           | 205,234                  | (518,300)                  | (313,066)           | 81.8%                          | 2,369,479                             | -13.2%                                                                 |
| INDEPENDENCE        | ---                      | 70,032                     | 70,032              | ---                      | (202,797)                  | (202,797)           | -389.6%                        | 1,869,986                             | -10.8%                                                                 |
| SPICER              | ---                      | 237,020                    | 237,020             | ---                      | (26,948)                   | (26,948)            | -111.4%                        | 855,810                               | -3.1%                                                                  |
| DELAN               | 458,762                  | ---                        | 458,762             | ---                      | ---                        | 0                   | -100.0%                        | 136,411                               | 0.0%                                                                   |
| LA PRAIRIE          | ---                      | 329,301                    | 329,301             | ---                      | ---                        | 0                   | -100.0%                        | 217,825                               | 0.0%                                                                   |
| TAYLORS FALLS       | 32,368                   | 82,030                     | 114,398             | ---                      | ---                        | 0                   | -100.0%                        | 469,092                               | 0.0%                                                                   |
| ST. CLAIR           | ---                      | (60,967)                   | (60,967)            | 2,782                    | ---                        | 2,782               | -104.6%                        | 281,510                               | 1.0%                                                                   |
| MURDOCK             | ---                      | 61,526                     | 61,526              | ---                      | 4,038                      | 4,038               | -93.4%                         | 147,385                               | 2.7%                                                                   |
| NEW MARKET          | 35,559                   | 27,133                     | 62,692              | 91,357                   | (55,649)                   | 35,708              | -43.0%                         | 606,746                               | 5.9%                                                                   |
| TWO HARBORS         | ---                      | 35,162                     | 35,162              | ---                      | 177,071                    | 177,071             | 403.6%                         | 2,890,838                             | 6.1%                                                                   |
| WINSTED             | ---                      | (170,117)                  | (170,117)           | ---                      | 86,977                     | 86,977              | -151.1%                        | 1,295,982                             | 6.7%                                                                   |
| CARVER              | ---                      | 207,690                    | 207,690             | ---                      | 92,375                     | 92,375              | -55.5%                         | 1,063,046                             | 8.7%                                                                   |
| BAUDETTE            | ---                      | 256,340                    | 256,340             | ---                      | 68,078                     | 68,078              | -73.4%                         | 645,708                               | 10.5%                                                                  |
| AKELEY              | ---                      | 149,827                    | 149,827             | ---                      | 27,660                     | 27,660              | -81.5%                         | 256,114                               | 10.8%                                                                  |
| THIEF RIVER FALLS   | ---                      | 227,672                    | 227,672             | ---                      | 522,867                    | 522,867             | 129.7%                         | 4,777,970                             | 10.9%                                                                  |
| KIESTER             | ---                      | ---                        | ---                 | ---                      | 22,469                     | 22,469              | ---                            | 204,212                               | 11.0%                                                                  |
| FOSSTON             | ---                      | (59,951)                   | (59,951)            | ---                      | 118,223                    | 118,223             | -297.2%                        | 1,011,571                             | 11.7%                                                                  |
| WARREN              | ---                      | 1,024,144                  | 1,024,144           | ---                      | 124,120                    | 124,120             | -87.9%                         | 1,039,518                             | 11.9%                                                                  |
| SOUTH ST. PAUL      | 111,516                  | 1,433,815                  | 1,545,331           | 132,611                  | 1,185,906                  | 1,318,517           | -14.7%                         | 11,036,315                            | 11.9%                                                                  |
| HARRIS              | 6,000                    | 94,161                     | 100,161             | 6,000                    | 31,648                     | 37,648              | -62.4%                         | 302,978                               | 12.4%                                                                  |
| INVER GROVE HEIGHTS | 2,143,062                | ---                        | 2,143,062           | 1,282,032                | ---                        | 1,282,032           | -40.2%                         | 9,978,044                             | 12.8%                                                                  |
| BUFFALO             | ---                      | 251,957                    | 251,957             | ---                      | 667,371                    | 667,371             | 164.9%                         | 5,045,473                             | 13.2%                                                                  |
| ELKO                | 4,300                    | 179,033                    | 183,333             | 4,300                    | 92,337                     | 96,637              | -47.3%                         | 641,359                               | 15.1%                                                                  |
| HACKENSACK          | ---                      | 11,071                     | 11,071              | ---                      | 27,677                     | 27,677              | 150.0%                         | 181,601                               | 15.2%                                                                  |
| HERMAN              | ---                      | 58,455                     | 58,455              | ---                      | 59,281                     | 59,281              | 1.4%                           | 367,491                               | 16.1%                                                                  |
| ELGIN               | 45,191                   | 6,581                      | 51,772              | 48,851                   | 16,094                     | 64,945              | 25.4%                          | 386,937                               | 16.8%                                                                  |
| NORTH ST. PAUL      | 3,327,978                | ---                        | 3,327,978           | 1,975,020                | (1,308,488)                | 666,532             | -80.0%                         | 3,866,595                             | 17.2%                                                                  |
| GREENWOOD           | 122,954                  | ---                        | 122,954             | 31,011                   | 44,798                     | 75,809              | -38.3%                         | 435,799                               | 17.4%                                                                  |
| ROGERS              | 28,053                   | 443,084                    | 471,137             | 106,972                  | 376,886                    | 483,858             | 2.7%                           | 2,666,383                             | 18.1%                                                                  |
| AFTON               | ---                      | 251,168                    | 251,168             | ---                      | 205,977                    | 205,977             | -18.0%                         | 1,106,929                             | 18.6%                                                                  |
| WINONA              | 2,510,717                | ---                        | 2,510,717           | 2,987,208                | ---                        | 2,987,208           | 19.0%                          | 15,345,531                            | 19.5%                                                                  |
| WARROAD             | ---                      | 863,278                    | 863,278             | ---                      | 418,482                    | 418,482             | -51.5%                         | 2,093,180                             | 20.0%                                                                  |
|                     |                          |                            |                     |                          |                            |                     |                                |                                       | <b>Low Fund Balance</b>                                                |
| MONTROSE            | ---                      | (6,845)                    | (6,845)             | ---                      | 134,121                    | 134,121             | -2059.4%                       | 661,778                               | 20.3%                                                                  |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| BY PERCENTAGE           |                          |                            |                     |                          |                            |                     |                                | 2002                                  |                                                                |
|-------------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|----------------------------------------------------------------|
| Name of City            | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|                         | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                |
| BYRON                   | 356,389                  | 317,344                    | 673,733             | 318,639                  | (14,049)                   | 304,590             | -54.8%                         | 1,421,563                             | 21.4%                                                          |
| BROWERVILLE             | ---                      | 69,537                     | 69,537              | ---                      | 78,985                     | 78,985              | 13.6%                          | 360,706                               | 21.9%                                                          |
| LEXINGTON               | ---                      | 190,986                    | 190,986             | ---                      | 258,527                    | 258,527             | 35.4%                          | 1,086,980                             | 23.8%                                                          |
| WINDOM                  | ---                      | 557,397                    | 557,397             | ---                      | 540,895                    | 540,895             | -3.0%                          | 2,273,568                             | 23.8%                                                          |
| GRANITE FALLS           | 274,271                  | 251,866                    | 526,137             | 268,293                  | 188,899                    | 457,192             | -13.1%                         | 1,907,477                             | 24.0%                                                          |
| PINE CITY               | ---                      | 1,099,783                  | 1,099,783           | ---                      | 481,413                    | 481,413             | -56.2%                         | 1,961,966                             | 24.5%                                                          |
| LITCHFIELD              | 355,124                  | 148,788                    | 503,912             | 303,912                  | 515,228                    | 819,140             | 62.6%                          | 3,326,558                             | 24.6%                                                          |
| LITTLEFORK              | ---                      | 179,982                    | 179,982             | ---                      | 121,226                    | 121,226             | -32.6%                         | 488,484                               | 24.8%                                                          |
| MINNEAPOLIS             | ---                      | 116,580,000                | 116,580,000         | ---                      | 124,973,000                | 124,973,000         | 7.2%                           | 491,815,000                           | 25.4%                                                          |
| ROSEAU                  | ---                      | (170,051)                  | (170,051)           | ---                      | 1,090,729                  | 1,090,729           | -741.4%                        | 4,267,081                             | 25.6%                                                          |
| LITTLE FALLS            | 504,290                  | 339,161                    | 843,451             | 576,184                  | 435,649                    | 1,011,833           | 20.0%                          | 3,953,895                             | 25.6%                                                          |
| LE SUEUR                | 734,158                  | 31,069                     | 765,227             | 576,930                  | 376,534                    | 953,464             | 24.6%                          | 3,721,084                             | 25.6%                                                          |
| BEAVER BAY              | ---                      | 58,445                     | 58,445              | ---                      | 40,829                     | 40,829              | -30.1%                         | 157,064                               | 26.0%                                                          |
| NICOLLET                | 24,880                   | (25,198)                   | (318)               | 24,880                   | 32,229                     | 57,109              | -18058.8%                      | 217,455                               | 26.3%                                                          |
| ROSEVILLE               | 5,583,523                | (1,017,199)                | 4,566,324           | 5,358,335                | (1,174,597)                | 4,183,738           | -8.4%                          | 15,809,164                            | 26.5%                                                          |
| ST. ANTHONY             | 1,365,591                | ---                        | 1,365,591           | 1,160,773                | ---                        | 1,160,773           | -15.0%                         | 4,241,516                             | 27.4%                                                          |
| BROOKLYN PARK           | 79,320                   | 8,882,333                  | 8,961,653           | 17,900                   | 9,298,276                  | 9,316,176           | 4.0%                           | 33,862,564                            | 27.5%                                                          |
| KELLOGG                 | 7,158                    | 76,041                     | 83,199              | ---                      | 54,015                     | 54,015              | -35.1%                         | 186,806                               | 28.9%                                                          |
| SILVER LAKE             | 2,702                    | 150,044                    | 152,746             | ---                      | 161,790                    | 161,790             | 5.9%                           | 551,999                               | 29.3%                                                          |
| BRAINERD                | 1,294,629                | 1,475,929                  | 2,770,558           | 1,692,313                | 1,223,025                  | 2,915,338           | 5.2%                           | 9,808,661                             | 29.7%                                                          |
| CORCORAN                | 10,000                   | 478,683                    | 488,683             | 12,000                   | 558,629                    | 570,629             | 16.8%                          | 1,798,080                             | 31.7%                                                          |
| EAST GRAND FORKS        | 648,868                  | 517,744                    | 1,166,612           | 736,971                  | 1,477,397                  | 2,214,368           | 89.8%                          | 6,831,710                             | 32.4%                                                          |
| SHAKOPEE                | 200,000                  | 2,944,560                  | 3,144,560           | ---                      | 3,534,080                  | 3,534,080           | 12.4%                          | 10,540,568                            | 33.5%                                                          |
| ST. PAUL                | 53,191,899               | 36,255,306                 | 89,447,205          | 10,291,731               | 78,915,983                 | 89,207,714          | -0.3%                          | 265,377,393                           | 33.6%                                                          |
| NEW BRIGHTON            | 3,063,241                | ---                        | 3,063,241           | 3,093,311                | ---                        | 3,093,311           | 1.0%                           | 9,136,088                             | 33.9%                                                          |
| OGILVIE                 | 88,796                   | ---                        | 88,796              | 68,860                   | ---                        | 68,860              | -22.5%                         | 199,976                               | 34.4%                                                          |
| AURORA                  | 484,619                  | ---                        | 484,619             | 474,337                  | ---                        | 474,337             | -2.1%                          | 1,373,382                             | 34.5%                                                          |
| CEYLON                  | 38,065                   | 39,966                     | 78,031              | 24,574                   | 55,479                     | 80,053              | 2.6%                           | 229,472                               | 34.9%                                                          |
| Acceptable Fund Balance |                          |                            |                     |                          |                            |                     |                                |                                       |                                                                |
| BREWSTER                | ---                      | 31,533                     | 31,533              | ---                      | 52,278                     | 52,278              | 65.8%                          | 149,014                               | 35.1%                                                          |
| ROCHESTER               | 7,889,158                | 13,418,891                 | 21,308,049          | 7,563,823                | 12,798,366                 | 20,362,189          | -4.4%                          | 57,603,318                            | 35.3%                                                          |
| NEVIS                   | 10,582                   | 30,315                     | 40,897              | 10,966                   | 82,604                     | 93,570              | 128.8%                         | 263,652                               | 35.5%                                                          |
| RICHFIELD               | 5,634,914                | 370,907                    | 6,005,821           | 7,004,846                | 425,329                    | 7,430,175           | 23.7%                          | 20,584,693                            | 36.1%                                                          |
| SAVAGE                  | 599,424                  | 3,293,311                  | 3,892,735           | 839,828                  | 2,561,438                  | 3,401,266           | -12.6%                         | 9,247,991                             | 36.8%                                                          |
| GILBERT                 | ---                      | 521,592                    | 521,592             | 100,423                  | 611,333                    | 711,756             | 36.5%                          | 1,934,502                             | 36.8%                                                          |
| PLYMOUTH                | 9,875,793                | ---                        | 9,875,793           | 10,114,418               | (1,168)                    | 10,113,250          | 2.4%                           | 27,274,003                            | 37.1%                                                          |
| BURNSVILLE              | 10,164,108               | (68,284)                   | 10,095,824          | 8,441,317                | ---                        | 8,441,317           | -16.4%                         | 22,640,211                            | 37.3%                                                          |
| LA CRESCENT             | 407,097                  | 106,260                    | 513,357             | 544,342                  | 87,357                     | 631,699             | 23.1%                          | 1,668,941                             | 37.9%                                                          |
| HOUSTON                 | ---                      | 183,759                    | 183,759             | ---                      | 233,838                    | 233,838             | 27.3%                          | 615,856                               | 38.0%                                                          |
| COLUMBIA HEIGHTS        | 4,625,954                | 2,455,229                  | 7,081,183           | 3,650,254                | 351,044                    | 4,001,298           | -43.5%                         | 10,446,760                            | 38.3%                                                          |
| TRACY                   | 517,943                  | ---                        | 517,943             | 553,769                  | ---                        | 553,769             | 6.9%                           | 1,440,817                             | 38.4%                                                          |
| MINNETONKA              | 1,000,000                | 6,740,208                  | 7,740,208           | ---                      | 7,501,551                  | 7,501,551           | -3.1%                          | 19,357,022                            | 38.8%                                                          |



**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| BY PERCENTAGE                |                          |                            |                     |                          |                            |                     | 2002                           |                                       |                                                                |
|------------------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|----------------------------------------------------------------|
| Name of City                 | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|                              | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                |
| WORTHINGTON                  | 1,711,838                | ---                        | 1,711,838           | 2,195,767                | ---                        | 2,195,767           | 28.3%                          | 5,661,270                             | 38.8%                                                          |
| LANESBORO                    | 393,823                  | (167,525)                  | 226,298             | 362,460                  | (128,760)                  | 233,700             | 3.3%                           | 592,841                               | 39.4%                                                          |
| MAPLE GROVE                  | 274,827                  | 8,300,067                  | 8,574,894           | 408,079                  | 8,942,440                  | 9,350,519           | 9.0%                           | 23,625,796                            | 39.6%                                                          |
| WHITE BEAR LAKE              | 2,310,000                | 869,416                    | 3,179,416           | 2,435,000                | 517,909                    | 2,952,909           | -7.1%                          | 7,340,406                             | 40.2%                                                          |
| ELY                          | 332,941                  | 1,182,944                  | 1,515,885           | 331,241                  | 1,172,321                  | 1,503,562           | -0.8%                          | 3,641,156                             | 41.3%                                                          |
| HUTCHINSON                   | 964,924                  | 2,275,553                  | 3,240,477           | 1,006,583                | 2,558,690                  | 3,565,273           | 10.0%                          | 8,572,806                             | 41.6%                                                          |
| NEW ULM                      | 2,027,146                | 1,172,434                  | 3,199,580           | 2,307,478                | 1,047,919                  | 3,355,397           | 4.9%                           | 7,985,602                             | 42.0%                                                          |
| PILLAGER                     | ---                      | 55,582                     | 55,582              | ---                      | 80,162                     | 80,162              | 44.2%                          | 190,176                               | 42.2%                                                          |
| SARTELL                      | 1,294,270                | ---                        | 1,294,270           | 1,376,917                | ---                        | 1,376,917           | 6.4%                           | 3,261,256                             | 42.2%                                                          |
| ALEXANDRIA                   | 2,444,924                | 276,565                    | 2,721,489           | 2,145,620                | 221,157                    | 2,366,777           | -13.0%                         | 5,596,120                             | 42.3%                                                          |
| NORTH MANKATO                | 1,615,978                | 8,150                      | 1,624,128           | 1,849,436                | 19,044                     | 1,868,480           | 15.0%                          | 4,403,452                             | 42.4%                                                          |
| SHOREVIEW                    | 3,610,100                | ---                        | 3,610,100           | 3,944,329                | (17,148)                   | 3,927,181           | 8.8%                           | 9,253,391                             | 42.4%                                                          |
| BACKUS                       | ---                      | 27,909                     | 27,909              | ---                      | 79,301                     | 79,301              | 184.1%                         | 186,326                               | 42.6%                                                          |
| PROCTOR                      | ---                      | 595,560                    | 595,560             | ---                      | 683,273                    | 683,273             | 14.7%                          | 1,591,049                             | 42.9%                                                          |
| MAPLEWOOD                    | 6,532,710                | 151,511                    | 6,684,221           | 6,668,303                | 40,170                     | 6,708,473           | 0.4%                           | 15,610,340                            | 43.0%                                                          |
| EAGLE LAKE                   | 355,815                  | ---                        | 355,815             | ---                      | 336,304                    | 336,304             | -5.5%                          | 769,467                               | 43.7%                                                          |
| PARKERS PRAIRIE              | 371,224                  | 248,546                    | 619,770             | 410,796                  | (65,083)                   | 345,713             | -44.2%                         | 782,559                               | 44.2%                                                          |
| STILLWATER                   | 3,938,289                | ---                        | 3,938,289           | 4,412,529                | (874)                      | 4,411,655           | 12.0%                          | 9,918,395                             | 44.5%                                                          |
| ORTONVILLE                   | 166,650                  | 237,005                    | 403,655             | 350,251                  | 262,741                    | 612,992             | 51.9%                          | 1,372,676                             | 44.7%                                                          |
| VICTORIA                     | ---                      | 3,622,218                  | 3,622,218           | ---                      | 912,405                    | 912,405             | -74.8%                         | 2,040,423                             | 44.7%                                                          |
| KASOTA                       | ---                      | 135,034                    | 135,034             | ---                      | 137,173                    | 137,173             | 1.6%                           | 306,069                               | 44.8%                                                          |
| DEER RIVER                   | ---                      | ---                        | ---                 | 125,317                  | 144,503                    | 269,820             |                                | 599,533                               | 45.0%                                                          |
| EDEN VALLEY                  | 234,787                  | (16,203)                   | 218,584             | 243,265                  | 26,977                     | 270,242             | 23.6%                          | 598,956                               | 45.1%                                                          |
| HIBBING                      | 2,713,545                | 1,896,260                  | 4,609,805           | 3,839,095                | 1,760,021                  | 5,599,116           | 21.5%                          | 12,389,619                            | 45.2%                                                          |
| HAYFIELD                     | 404,309                  | 97,735                     | 502,044             | 310,156                  | 65,300                     | 375,456             | -25.2%                         | 814,066                               | 46.1%                                                          |
| HANOVER                      | 213,772                  | 58,020                     | 271,792             | 263,949                  | 100,058                    | 364,007             | 33.9%                          | 788,671                               | 46.2%                                                          |
| MOORHEAD                     | 5,754,024                | 1,045,889                  | 6,799,913           | 6,495,730                | 2,139,697                  | 8,635,427           | 27.0%                          | 18,636,467                            | 46.3%                                                          |
| NORTH BRANCH                 | 1,233,206                | (360,458)                  | 872,748             | 1,427,966                | (345,782)                  | 1,082,184           | 24.0%                          | 2,331,680                             | 46.4%                                                          |
| REDWOOD FALLS                | 544                      | 1,856,491                  | 1,857,035           | 544                      | 1,692,060                  | 1,692,604           | -8.9%                          | 3,621,310                             | 46.7%                                                          |
| DAYTON                       | 770,167                  | ---                        | 770,167             | 779,989                  | ---                        | 779,989             | 1.3%                           | 1,666,389                             | 46.8%                                                          |
| CROOKSTON                    | ---                      | 2,602,908                  | 2,602,908           | ---                      | 2,630,153                  | 2,630,153           | 1.0%                           | 5,569,473                             | 47.2%                                                          |
| AUSTIN                       | 3,200,000                | 2,217,155                  | 5,417,155           | 4,100,000                | 1,885,436                  | 5,985,436           | 10.5%                          | 12,637,675                            | 47.4%                                                          |
| FARMINGTON                   | 1,913,914                | 197,854                    | 2,111,768           | 2,372,401                | 658,692                    | 3,031,093           | 43.5%                          | 6,390,875                             | 47.4%                                                          |
| BIWABIK                      | 396,813                  | 81,483                     | 478,296             | 499,659                  | 56,554                     | 556,213             | 16.3%                          | 1,154,158                             | 48.2%                                                          |
| MONTEVIDEO                   | 857,109                  | 396,638                    | 1,253,747           | 906,481                  | 477,556                    | 1,384,037           | 10.4%                          | 2,858,364                             | 48.4%                                                          |
| BENSON                       | 593,832                  | 680,055                    | 1,273,887           | 801,985                  | 432,769                    | 1,234,754           | -3.1%                          | 2,526,441                             | 48.9%                                                          |
| MORRIS                       | 1,335,945                | 474,375                    | 1,810,320           | 1,467,571                | (21,120)                   | 1,446,451           | -20.1%                         | 2,954,992                             | 48.9%                                                          |
| MOUNTAIN IRON                | 1,104,747                | 7,088                      | 1,111,835           | 1,145,065                | 6,095                      | 1,151,160           | 3.5%                           | 2,339,214                             | 49.2%                                                          |
| KERKHOVEN                    | ---                      | 166,489                    | 166,489             | ---                      | 153,167                    | 153,167             | -8.0%                          | 310,007                               | 49.4%                                                          |
| LUVERNE                      | 1,017,340                | 43,216                     | 1,060,556           | 1,121,743                | 18,884                     | 1,140,627           | 7.5%                           | 2,287,083                             | 49.9%                                                          |
| Moderately High Fund Balance |                          |                            |                     |                          |                            |                     |                                |                                       |                                                                |
| ARDEN HILLS                  | 674,497                  | 655,267                    | 1,329,764           | 666,104                  | 746,462                    | 1,412,566           | 6.2%                           | 2,813,372                             | 50.2%                                                          |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City     | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ANDOVER          | 3,338,329                | 1,791,510                  | 5,129,839           | 3,826,611                | (1,804)                    | 3,824,807           | -25.4%                         | 7,564,856                             | 50.6%                                                                  |
| SPRING LAKE PARK | 907,728                  | 472,808                    | 1,380,536           | 1,001,310                | 501,391                    | 1,502,701           | 8.8%                           | 2,945,954                             | 51.0%                                                                  |
| HINCKLEY         | ---                      | 359,516                    | 359,516             | ---                      | 420,590                    | 420,590             | 17.0%                          | 821,742                               | 51.2%                                                                  |
| CHASKA           | 3,536,047                | 58,298                     | 3,594,345           | 3,889,446                | 478,409                    | 4,367,855           | 21.5%                          | 8,531,572                             | 51.2%                                                                  |
| HERON LAKE       | 272,873                  | (45,357)                   | 227,516             | 298,003                  | (47,914)                   | 250,089             | 9.9%                           | 486,328                               | 51.4%                                                                  |
| NEW HOPE         | 3,867,077                | 968,878                    | 4,835,955           | 3,570,769                | 1,268,922                  | 4,839,691           | 0.1%                           | 9,347,700                             | 51.8%                                                                  |
| CHANHASSEN       | 3,363,885                | 2,082,302                  | 5,446,187           | 3,831,773                | 1,750,864                  | 5,582,637           | 2.5%                           | 10,781,518                            | 51.8%                                                                  |
| GOODVIEW         | ---                      | 347,424                    | 347,424             | ---                      | 410,748                    | 410,748             | 18.2%                          | 785,287                               | 52.3%                                                                  |
| HANCOCK          | ---                      | 124,515                    | 124,515             | ---                      | 152,403                    | 152,403             | 22.4%                          | 289,705                               | 52.6%                                                                  |
| PEQUOT LAKES     | ---                      | 306,660                    | 306,660             | ---                      | 473,224                    | 473,224             | 54.3%                          | 884,327                               | 53.5%                                                                  |
| PERHAM           | 112,872                  | 459,914                    | 572,786             | 112,872                  | 650,324                    | 763,196             | 33.2%                          | 1,420,944                             | 53.7%                                                                  |
| WELLS            | 515,555                  | 290,144                    | 805,699             | 554,120                  | 321,800                    | 875,920             | 8.7%                           | 1,630,152                             | 53.7%                                                                  |
| WYOMING          | 298,043                  | 329,291                    | 627,334             | 301,279                  | 302,885                    | 604,164             | -3.7%                          | 1,104,935                             | 54.7%                                                                  |
| ST. FRANCIS      | 959,916                  | ---                        | 959,916             | 1,240,028                | ---                        | 1,240,028           | 29.2%                          | 2,257,604                             | 54.9%                                                                  |
| RAYMOND          | ---                      | 74,378                     | 74,378              | ---                      | 129,183                    | 129,183             | 73.7%                          | 233,840                               | 55.2%                                                                  |
| EVELETH          | 236,418                  | 1,816,940                  | 2,053,358           | 177,139                  | 1,688,817                  | 1,865,956           | -9.1%                          | 3,354,594                             | 55.6%                                                                  |
| LINO LAKES       | 3,859,895                | ---                        | 3,859,895           | 4,257,491                | ---                        | 4,257,491           | 10.3%                          | 7,630,698                             | 55.8%                                                                  |
| MANKATO          | 8,739,191                | 523,900                    | 9,263,091           | 9,611,494                | 489,711                    | 10,101,205          | 9.0%                           | 18,031,556                            | 56.0%                                                                  |
| GRANT            | 10,279                   | 522,778                    | 533,057             | 8,810                    | 458,721                    | 467,531             | -12.3%                         | 834,408                               | 56.0%                                                                  |
| ANOKA            | 3,450,000                | 1,079,487                  | 4,529,487           | 3,500,000                | 1,120,375                  | 4,620,375           | 2.0%                           | 8,244,658                             | 56.0%                                                                  |
| FRIDLEY          | 8,927,958                | (31,221)                   | 8,896,737           | 7,735,984                | ---                        | 7,735,984           | -13.0%                         | 13,763,242                            | 56.2%                                                                  |
| MOUND            | 354,769                  | 1,596,537                  | 1,951,306           | 330,025                  | 2,111,700                  | 2,441,725           | 25.1%                          | 4,317,988                             | 56.5%                                                                  |
| LONG PRAIRIE     | 509,000                  | 211,331                    | 720,331             | 509,000                  | 269,053                    | 778,053             | 8.0%                           | 1,374,743                             | 56.6%                                                                  |
| MONTGOMERY       | 793,491                  | 31,651                     | 825,142             | 770,584                  | 25,410                     | 795,994             | -3.5%                          | 1,405,648                             | 56.6%                                                                  |
| DARWIN           | 8,976                    | 35,014                     | 43,990              | 9,082                    | 19,904                     | 28,986              | -34.1%                         | 50,936                                | 56.9%                                                                  |
| JORDAN           | 1,001,175                | 97,432                     | 1,098,607           | 1,025,817                | 82,404                     | 1,108,221           | 0.9%                           | 1,937,602                             | 57.2%                                                                  |
| LAKEVILLE        | 7,425,022                | ---                        | 7,425,022           | 8,401,505                | ---                        | 8,401,505           | 13.2%                          | 14,574,283                            | 57.6%                                                                  |
| DILWORTH         | 354,112                  | 25,281                     | 379,393             | 410,510                  | 189,799                    | 600,309             | 58.2%                          | 1,033,489                             | 58.1%                                                                  |
| ALBERT LEA       | 5,880,321                | 2,467,426                  | 8,347,747           | 4,189,583                | 2,593,963                  | 6,783,546           | -18.7%                         | 11,629,385                            | 58.3%                                                                  |
| BLOOMINGTON      | 38,903,104               | ---                        | 38,903,104          | 28,919,470               | ---                        | 28,919,470          | -25.7%                         | 49,231,742                            | 58.7%                                                                  |
| SAUK CENTRE      | 621,640                  | 342,828                    | 964,468             | 1,038,995                | 283,906                    | 1,322,901           | 37.2%                          | 2,243,462                             | 59.0%                                                                  |
| WAYZATA          | 1,748,979                | ---                        | 1,748,979           | 1,745,694                | ---                        | 1,745,694           | -0.2%                          | 2,950,773                             | 59.2%                                                                  |
| CHISHOLM         | ---                      | 1,526,729                  | 1,526,729           | ---                      | 2,088,298                  | 2,088,298           | 36.8%                          | 3,520,329                             | 59.3%                                                                  |
| COKATO           | ---                      | 383,716                    | 383,716             | ---                      | 661,476                    | 661,476             | 72.4%                          | 1,112,245                             | 59.5%                                                                  |
| DULUTH           | 1,937,782                | 39,836,457                 | 41,774,239          | 2,345,863                | 45,175,883                 | 47,521,746          | 13.8%                          | 79,341,013                            | 59.9%                                                                  |
| MAHTOMEDI        | 1,246,110                | ---                        | 1,246,110           | 1,447,703                | ---                        | 1,447,703           | 16.2%                          | 2,414,430                             | 60.0%                                                                  |
| EAST BETHEL      | 963,522                  | (5,629)                    | 957,893             | 1,153,580                | (6,846)                    | 1,146,734           | 19.7%                          | 1,910,417                             | 60.0%                                                                  |
| ST. CHARLES      | 237,766                  | 895,686                    | 1,133,452           | 186,485                  | 712,401                    | 898,886             | -20.7%                         | 1,496,084                             | 60.1%                                                                  |
| BUHL             | 17,082                   | 427,211                    | 444,293             | 15,605                   | 513,450                    | 529,055             | 19.1%                          | 868,490                               | 60.9%                                                                  |
| IVANHOE          | ---                      | 184,825                    | 184,825             | ---                      | 222,736                    | 222,736             | 20.5%                          | 365,478                               | 60.9%                                                                  |
| ELK RIVER        | 4,487,602                | 7,345,651                  | 11,833,253          | 3,852,642                | 1,555,836                  | 5,408,478           | -54.3%                         | 8,835,579                             | 61.2%                                                                  |
| LAKE CITY        | 928,221                  | 1,014,116                  | 1,942,337           | 864,909                  | 866,351                    | 1,731,260           | -10.9%                         | 2,823,542                             | 61.3%                                                                  |
| WADENA           | 917,408                  | 291,055                    | 1,208,463           | 804,305                  | 419,620                    | 1,223,925           | 1.3%                           | 1,995,978                             | 61.3%                                                                  |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City             | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|--------------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                          | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
|                          |                          |                            |                     |                          |                            |                     |                                |                                       |                                                                        |
| MEDFORD                  | 343,884                  | (258,960)                  | 84,924              | 339,276                  | (151,197)                  | 188,079             | 121.5%                         | 306,456                               | 61.4%                                                                  |
| EDEN PRAIRIE             | 4,212,860                | 8,743,014                  | 12,955,874          | 15,099,670               | 753,437                    | 15,853,107          | 22.4%                          | 25,750,135                            | 61.6%                                                                  |
| BLUE EARTH               | 1,267,705                | (191,283)                  | 1,076,422           | 1,414,770                | (70,885)                   | 1,343,885           | 24.8%                          | 2,180,970                             | 61.6%                                                                  |
| MAYNARD                  | 30,000                   | 32,563                     | 62,563              | 30,000                   | 96,639                     | 126,639             | 102.4%                         | 205,140                               | 61.7%                                                                  |
| WASECA                   | 2,778,509                | (46,830)                   | 2,731,679           | 2,887,589                | 899                        | 2,888,488           | 5.7%                           | 4,672,238                             | 61.8%                                                                  |
| SPRING VALLEY            | 411,069                  | 1,165,624                  | 1,576,693           | 414,044                  | 975,579                    | 1,389,623           | -11.9%                         | 2,230,541                             | 62.3%                                                                  |
| AVON                     | 372,431                  | 164,866                    | 537,297             | 381,691                  | 148,872                    | 530,563             | -1.3%                          | 849,820                               | 62.4%                                                                  |
| MOOSE LAKE               | 380,000                  | 70,780                     | 450,780             | 380,000                  | 175,372                    | 555,372             | 23.2%                          | 888,438                               | 62.5%                                                                  |
| ST. MICHAEL              | 1,959,234                | 1,903,813                  | 3,863,047           | 2,131,936                | 66,086                     | 2,198,022           | -43.1%                         | 3,511,853                             | 62.6%                                                                  |
| FAIRFAX                  | 266,000                  | 272,018                    | 538,018             | 265,000                  | 237,778                    | 502,778             | -6.5%                          | 802,554                               | 62.6%                                                                  |
| NORTHFIELD               | 3,550,000                | 2,492,266                  | 6,042,266           | 3,550,000                | 2,017,198                  | 5,567,198           | -7.9%                          | 8,723,411                             | 63.8%                                                                  |
| FOREST LAKE              | 2,956,244                | 2,740,331                  | 5,696,575           | 3,452,384                | 2,020,413                  | 5,472,797           | -3.9%                          | 8,561,839                             | 63.9%                                                                  |
| CENTERVILLE              | 712,807                  | 5,926                      | 718,733             | 937,932                  | 11,139                     | 949,071             | 32.0%                          | 1,484,374                             | 63.9%                                                                  |
| APPLETON                 | 691,919                  | 88,729                     | 780,648             | 698,303                  | 326,118                    | 1,024,421           | 31.2%                          | 1,600,579                             | 64.0%                                                                  |
| COTTONWOOD               | 188,494                  | 130,699                    | 319,193             | ---                      | 437,388                    | 437,388             | 37.0%                          | 683,172                               | 64.0%                                                                  |
| BABBITT                  | 234,804                  | 553,993                    | 788,797             | 222,201                  | 670,520                    | 892,721             | 13.2%                          | 1,380,618                             | 64.7%                                                                  |
| COON RAPIDS              | 9,267,062                | 4,459,711                  | 13,726,773          | 9,549,855                | 4,239,387                  | 13,789,242          | 0.5%                           | 21,280,932                            | 64.8%                                                                  |
| GREENBUSH                | ---                      | 354,354                    | 354,354             | ---                      | 255,704                    | 255,704             | -27.8%                         | 394,381                               | 64.8%                                                                  |
| <b>High Fund Balance</b> |                          |                            |                     |                          |                            |                     |                                |                                       |                                                                        |
| CLEVELAND                | ---                      | ---                        | ---                 | 143,114                  | ---                        | 143,114             |                                | 219,535                               | 65.2%                                                                  |
| FARIBAULT                | 5,367,817                | 1,433,495                  | 6,801,312           | 5,317,202                | 2,981,251                  | 8,298,453           | 22.0%                          | 12,710,504                            | 65.3%                                                                  |
| LAUDERDALE               | ---                      | 406,068                    | 406,068             | ---                      | 415,662                    | 415,662             | 2.4%                           | 635,466                               | 65.4%                                                                  |
| RED LAKE FALLS           | ---                      | 632,148                    | 632,148             | ---                      | 708,983                    | 708,983             | 12.2%                          | 1,082,598                             | 65.5%                                                                  |
| HENDRICKS                | ---                      | 259,190                    | 259,190             | ---                      | 281,064                    | 281,064             | 8.4%                           | 428,815                               | 65.5%                                                                  |
| ALPHA                    | ---                      | 62,526                     | 62,526              | ---                      | 50,810                     | 50,810              | -18.7%                         | 77,474                                | 65.6%                                                                  |
| ST. CLOUD                | 14,616,746               | 5,925,943                  | 20,542,689          | 14,669,609               | 9,219,559                  | 23,889,168          | 16.3%                          | 36,195,931                            | 66.0%                                                                  |
| OAK PARK HEIGHTS         | 1,238,969                | ---                        | 1,238,969           | 1,408,571                | ---                        | 1,408,571           | 13.7%                          | 2,130,380                             | 66.1%                                                                  |
| GLENCOE                  | 1,278,936                | 647,443                    | 1,926,379           | 1,486,425                | 272,381                    | 1,758,806           | -8.7%                          | 2,624,665                             | 67.0%                                                                  |
| MENAHGA                  | 134,629                  | 158,388                    | 293,017             | 36,327                   | 329,054                    | 365,381             | 24.7%                          | 543,525                               | 67.2%                                                                  |
| HOPKINS                  | 3,198,180                | 1,968,679                  | 5,166,859           | 2,902,971                | 2,989,415                  | 5,892,386           | 14.0%                          | 8,683,182                             | 67.9%                                                                  |
| HASTINGS                 | 4,779,440                | 1,347,445                  | 6,126,885           | 3,649,919                | 2,324,100                  | 5,974,019           | -2.5%                          | 8,790,729                             | 68.0%                                                                  |
| ROCKFORD                 | 717,617                  | (34,184)                   | 683,433             | 713,469                  | 143,533                    | 857,002             | 25.4%                          | 1,259,590                             | 68.0%                                                                  |
| RENVILLE                 | 280,228                  | 262,420                    | 542,648             | 289,467                  | 284,483                    | 573,950             | 5.8%                           | 842,022                               | 68.2%                                                                  |
| SLAYTON                  | 695,099                  | ---                        | 695,099             | 756,898                  | ---                        | 756,898             | 8.9%                           | 1,104,634                             | 68.5%                                                                  |
| HOWARD LAKE              | 407,095                  | 844,357                    | 1,251,452           | 347,398                  | 491,990                    | 839,388             | -32.9%                         | 1,221,487                             | 68.7%                                                                  |
| WELCOME                  | 390,605                  | 128,687                    | 519,292             | 386,321                  | 186,996                    | 573,317             | 10.4%                          | 833,287                               | 68.8%                                                                  |
| BRECKENRIDGE             | 1,271,898                | 465,666                    | 1,737,564           | 1,306,916                | 361,180                    | 1,668,096           | -4.0%                          | 2,415,352                             | 69.1%                                                                  |
| TONKA BAY                | ---                      | 532,460                    | 532,460             | 17,521                   | 500,712                    | 518,233             | -2.7%                          | 749,648                               | 69.1%                                                                  |
| ULEN                     | 15,298                   | 512,539                    | 527,837             | 17,097                   | 152,871                    | 169,968             | -67.8%                         | 245,786                               | 69.2%                                                                  |
| OWATONNA                 | 9,075,568                | 519,540                    | 9,595,108           | 9,578,076                | 493,702                    | 10,071,778          | 5.0%                           | 14,531,410                            | 69.3%                                                                  |
| EXCELSIOR                | 678,144                  | 310,073                    | 988,217             | 698,507                  | 295,501                    | 994,008             | 0.6%                           | 1,433,316                             | 69.4%                                                                  |
| PARK RAPIDS              | 655,217                  | 791,403                    | 1,446,620           | 798,262                  | 819,322                    | 1,617,584           | 11.8%                          | 2,324,067                             | 69.6%                                                                  |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City     | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| RUSHMORE         | 132,465                  | (2,116)                    | 130,349             | 110,356                  | 5,586                      | 115,942             | -11.1%                         | 166,025                               | 69.8%                                                                  |
| CHAMPLIN         | 4,058,700                | 3,139,947                  | 7,198,647           | 2,804,943                | 1,876,019                  | 4,680,962           | -35.0%                         | 6,678,367                             | 70.1%                                                                  |
| HOYT LAKES       | 730,600                  | 1,480,609                  | 2,211,209           | 756,940                  | 1,164,391                  | 1,921,331           | -13.1%                         | 2,735,948                             | 70.2%                                                                  |
| WILLOW RIVER     | 48,217                   | 31,186                     | 79,403              | ---                      | 77,755                     | 77,755              | -2.1%                          | 110,490                               | 70.4%                                                                  |
| HECTOR           | 483,808                  | ---                        | 483,808             | 489,538                  | ---                        | 489,538             | 1.2%                           | 695,384                               | 70.4%                                                                  |
| PINE ISLAND      | 1,215,916                | 166,845                    | 1,382,761           | 713,795                  | 177,805                    | 891,600             | -35.5%                         | 1,263,743                             | 70.6%                                                                  |
| VERMILLION       | ---                      | ---                        | ---                 | ---                      | 84,152                     | 84,152              |                                | 118,483                               | 71.0%                                                                  |
| MINNETRISTA      | 1,155,311                | 638,428                    | 1,793,739           | 1,196,314                | 662,778                    | 1,859,092           | 3.6%                           | 2,614,659                             | 71.1%                                                                  |
| TRUMAN           | 364,049                  | 59,247                     | 423,296             | 373,960                  | 41,142                     | 415,102             | -1.9%                          | 581,096                               | 71.4%                                                                  |
| BECKER           | ---                      | 1,923,236                  | 1,923,236           | ---                      | 2,034,057                  | 2,034,057           | 5.8%                           | 2,840,625                             | 71.6%                                                                  |
| ARLINGTON        | 342,720                  | 501,257                    | 843,977             | 368,734                  | 528,951                    | 897,685             | 6.4%                           | 1,253,167                             | 71.6%                                                                  |
| HARMONY          | 328,469                  | 123,239                    | 451,708             | 334,312                  | 239,032                    | 573,344             | 26.9%                          | 800,069                               | 71.7%                                                                  |
| EDINA            | 14,359,821               | 1,435,949                  | 15,795,770          | 14,325,972               | 1,589,518                  | 15,915,490          | 0.8%                           | 22,181,498                            | 71.8%                                                                  |
| FERGUS FALLS     | 2,861,581                | 2,136,786                  | 4,998,367           | 3,371,942                | 2,365,491                  | 5,737,433           | 14.8%                          | 7,959,769                             | 72.1%                                                                  |
| TOWER            | 199,441                  | 410,391                    | 609,832             | 144,542                  | 495,900                    | 640,442             | 5.0%                           | 888,072                               | 72.1%                                                                  |
| BAGLEY           | 935,392                  | (3,048)                    | 932,344             | 865,085                  | (54,707)                   | 810,378             | -13.1%                         | 1,121,584                             | 72.3%                                                                  |
| VADNAIS HEIGHTS  | 3,125,956                | ---                        | 3,125,956           | 2,719,594                | ---                        | 2,719,594           | -13.0%                         | 3,755,143                             | 72.4%                                                                  |
| SPRINGFIELD      | 702,821                  | 201,556                    | 904,377             | 781,324                  | 210,950                    | 992,274             | 9.7%                           | 1,363,925                             | 72.8%                                                                  |
| WOODBURY         | 9,379,613                | 1,518,071                  | 10,897,684          | 9,733,705                | 2,016,700                  | 11,750,405          | 7.8%                           | 16,075,015                            | 73.1%                                                                  |
| PINE RIVER       | ---                      | 826,256                    | 826,256             | ---                      | 578,912                    | 578,912             | -29.9%                         | 787,333                               | 73.5%                                                                  |
| KENYON           | 396,657                  | 733,602                    | 1,130,259           | 265,611                  | 563,655                    | 829,266             | -26.6%                         | 1,126,619                             | 73.6%                                                                  |
| OAKDALE          | 5,898,690                | 1,251,528                  | 7,150,218           | 5,967,594                | 1,791,330                  | 7,758,924           | 8.5%                           | 10,475,747                            | 74.1%                                                                  |
| SLEEPY EYE       | ---                      | 991,133                    | 991,133             | ---                      | 1,414,607                  | 1,414,607           | 42.7%                          | 1,908,640                             | 74.1%                                                                  |
| EAGAN            | 3,074,748                | 9,680,794                  | 12,755,542          | 5,598,055                | 9,328,995                  | 14,927,050          | 17.0%                          | 20,133,150                            | 74.1%                                                                  |
| BLOOMING PRAIRIE | 11,250                   | 567,856                    | 579,106             | 11,250                   | 664,199                    | 675,449             | 16.6%                          | 909,844                               | 74.2%                                                                  |
| COLOGNE          | ---                      | 248,860                    | 248,860             | 323,212                  | ---                        | 323,212             | 29.9%                          | 435,024                               | 74.3%                                                                  |
| DETROIT LAKES    | 750,378                  | 2,177,812                  | 2,928,190           | 679,376                  | 2,412,263                  | 3,091,639           | 5.6%                           | 4,144,466                             | 74.6%                                                                  |
| ST. PETER        | ---                      | 3,867,515                  | 3,867,515           | ---                      | 4,116,317                  | 4,116,317           | 6.4%                           | 5,483,112                             | 75.1%                                                                  |
| LAKE CRYSTAL     | 671,160                  | ---                        | 671,160             | 872,380                  | ---                        | 872,380             | 30.0%                          | 1,156,977                             | 75.4%                                                                  |
| MADISON          | 351,534                  | 333,966                    | 685,500             | 396,567                  | 515,813                    | 912,380             | 33.1%                          | 1,208,813                             | 75.5%                                                                  |
| NEW LONDON       | 242,291                  | 82,185                     | 324,476             | 284,194                  | 89,461                     | 373,655             | 15.2%                          | 491,533                               | 76.0%                                                                  |
| ADA              | ---                      | 1,348,310                  | 1,348,310           | ---                      | 1,188,677                  | 1,188,677           | -11.8%                         | 1,563,445                             | 76.0%                                                                  |
| PLAINVIEW        | 1,168,145                | 131,547                    | 1,299,692           | 1,089,787                | 105,042                    | 1,194,829           | -8.1%                          | 1,563,706                             | 76.4%                                                                  |
| ZIMMERMAN        | 497,853                  | 256,363                    | 754,216             | 749,118                  | 206,542                    | 955,660             | 26.7%                          | 1,225,738                             | 78.0%                                                                  |
| RED WING         | 10,227,411               | (2,676,226)                | 7,551,185           | 13,926,295               | (2,115,219)                | 11,811,076          | 56.4%                          | 15,092,289                            | 78.3%                                                                  |
| BAXTER           | 700,469                  | 990,624                    | 1,691,093           | 1,599,195                | 852,394                    | 2,451,589           | 45.0%                          | 3,125,313                             | 78.4%                                                                  |
| HUGO             | 1,869,239                | ---                        | 1,869,239           | 1,565,070                | ---                        | 1,565,070           | -16.3%                         | 1,974,846                             | 79.3%                                                                  |
| OSTRANDER        | ---                      | 85,403                     | 85,403              | ---                      | 93,068                     | 93,068              | 9.0%                           | 117,381                               | 79.3%                                                                  |
| BEMIDJI          | 3,422,428                | 561,761                    | 3,984,189           | 4,320,369                | 1,265,692                  | 5,586,061           | 40.2%                          | 7,009,549                             | 79.7%                                                                  |
| HANLEY FALLS     | 79,069                   | 59,947                     | 139,016             | 90,605                   | 28,470                     | 119,075             | -14.3%                         | 149,365                               | 79.7%                                                                  |
| SAUK RAPIDS      | 2,997,416                | (99,602)                   | 2,897,814           | 3,324,314                | 4,207                      | 3,328,521           | 14.9%                          | 4,141,349                             | 80.4%                                                                  |
| ST. LOUIS PARK   | 20,020,502               | ---                        | 20,020,502          | 20,906,274               | ---                        | 20,906,274          | 4.4%                           | 25,872,459                            | 80.8%                                                                  |
| SHOREWOOD        | 1,905,309                | (8,342)                    | 1,896,967           | 2,112,985                | ---                        | 2,112,985           | 11.4%                          | 2,599,358                             | 81.3%                                                                  |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City    | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                 | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ZUMBROTA        | 889,825                  | 239,891                    | 1,129,716           | 855,252                  | 279,953                    | 1,135,205           | 0.5%                           | 1,393,809                             | 81.4%                                                                  |
| ORONO           | 1,863,468                | 1,399,933                  | 3,263,401           | 2,389,697                | 1,464,000                  | 3,853,697           | 18.1%                          | 4,728,685                             | 81.5%                                                                  |
| GOLDEN VALLEY   | 8,452,917                | 293,077                    | 8,745,994           | 8,600,751                | 289,482                    | 8,890,233           | 1.6%                           | 10,828,840                            | 82.1%                                                                  |
| BROOKLYN CENTER | 6,437,653                | 4,755,492                  | 11,193,145          | 6,527,973                | 5,682,327                  | 12,210,300          | 9.1%                           | 14,864,532                            | 82.1%                                                                  |
| NORTH OAKS      | 446,418                  | 1,114,732                  | 1,561,150           | 397,996                  | 895,028                    | 1,293,024           | -17.2%                         | 1,571,048                             | 82.3%                                                                  |
| MENDOTA HEIGHTS | 2,223,811                | 1,400,865                  | 3,624,676           | 2,223,351                | 1,485,852                  | 3,709,203           | 2.3%                           | 4,494,871                             | 82.5%                                                                  |
| MINNEOTA        | 456,698                  | ---                        | 456,698             | 454,576                  | ---                        | 454,576             | -0.5%                          | 547,692                               | 83.0%                                                                  |
| CAMBRIDGE       | 1,482,637                | 679,922                    | 2,162,559           | 2,734,230                | (21,354)                   | 2,712,876           | 25.4%                          | 3,232,851                             | 83.9%                                                                  |
| ISLE            | 232,465                  | 116,097                    | 348,562             | 292,115                  | 96,154                     | 388,269             | 11.4%                          | 462,444                               | 84.0%                                                                  |
| BARNESVILLE     | ---                      | 539,877                    | 539,877             | ---                      | 1,184,339                  | 1,184,339           | 119.4%                         | 1,406,500                             | 84.2%                                                                  |
| LITTLE CANADA   | 1,740,492                | ---                        | 1,740,492           | 1,876,629                | ---                        | 1,876,629           | 7.8%                           | 2,210,388                             | 84.9%                                                                  |
| BIG LAKE        | 672,502                  | 1,271,633                  | 1,944,135           | 687,262                  | 1,412,772                  | 2,100,034           | 8.0%                           | 2,472,396                             | 84.9%                                                                  |
| ELLENDALE       | ---                      | 99,567                     | 99,567              | ---                      | 157,666                    | 157,666             | 58.4%                          | 184,175                               | 85.6%                                                                  |
| MOUNDS VIEW     | 2,277,814                | 263,602                    | 2,541,416           | 2,482,266                | 1,330,750                  | 3,813,016           | 50.0%                          | 4,437,555                             | 85.9%                                                                  |
| LE CENTER       | 400,000                  | 45,386                     | 445,386             | 400,000                  | 897,325                    | 1,297,325           | 191.3%                         | 1,509,706                             | 85.9%                                                                  |
| PRINCETON       | 1,009,000                | 739,595                    | 1,748,595           | 1,007,000                | 759,882                    | 1,766,882           | 1.0%                           | 2,055,442                             | 86.0%                                                                  |
| BELLE PLAINE    | ---                      | 1,774,923                  | 1,774,923           | ---                      | 1,528,639                  | 1,528,639           | -13.9%                         | 1,777,781                             | 86.0%                                                                  |
| APPLE VALLEY    | 2,700,000                | 11,727,864                 | 14,427,864          | 2,700,000                | 12,319,799                 | 15,019,799          | 4.1%                           | 17,459,117                            | 86.0%                                                                  |
| CANBY           | 847,797                  | 396,045                    | 1,243,842           | 847,797                  | 18,341                     | 866,138             | -30.4%                         | 998,483                               | 86.7%                                                                  |
| CIRCLE PINES    | 1,765,563                | 261,491                    | 2,027,054           | 1,828,093                | 335,934                    | 2,164,027           | 6.8%                           | 2,491,289                             | 86.9%                                                                  |
| FALCON HEIGHTS  | 658,365                  | 417,820                    | 1,076,185           | 659,653                  | 579,613                    | 1,239,266           | 15.2%                          | 1,422,946                             | 87.1%                                                                  |
| MORA            | 78,499                   | 1,146,423                  | 1,224,922           | 82,594                   | 1,367,726                  | 1,450,320           | 18.4%                          | 1,659,320                             | 87.4%                                                                  |
| NEWPORT         | 1,089,538                | 448,103                    | 1,537,641           | 1,376,379                | 238,738                    | 1,615,117           | 5.0%                           | 1,847,758                             | 87.4%                                                                  |
| BROOTEN         | 444,951                  | 86,158                     | 531,109             | 336,572                  | 72,224                     | 408,796             | -23.0%                         | 466,936                               | 87.5%                                                                  |
| CROSSLAKE       | ---                      | 452,209                    | 452,209             | ---                      | 1,781,124                  | 1,781,124           | 293.9%                         | 2,030,681                             | 87.7%                                                                  |
| ST. JOSEPH      | 972,398                  | 751,799                    | 1,724,197           | 677,727                  | 827,934                    | 1,505,661           | -12.7%                         | 1,716,110                             | 87.7%                                                                  |
| HALLOCK         | ---                      | 470,615                    | 470,615             | ---                      | 502,479                    | 502,479             | 6.8%                           | 572,421                               | 87.8%                                                                  |
| ROBBINSDALE     | 6,549,307                | (652,438)                  | 5,896,869           | 3,783,677                | 2,841,770                  | 6,625,447           | 12.4%                          | 7,532,720                             | 88.0%                                                                  |
| LISMORE         | 107,519                  | ---                        | 107,519             | 108,856                  | ---                        | 108,856             | 1.2%                           | 123,367                               | 88.2%                                                                  |
| CHISAGO CITY    | ---                      | 1,427,486                  | 1,427,486           | ---                      | 952,185                    | 952,185             | -33.3%                         | 1,076,947                             | 88.4%                                                                  |
| OLIVIA          | 104,878                  | 795,471                    | 900,349             | 1,010,086                | 174,640                    | 1,184,726           | 31.6%                          | 1,337,551                             | 88.6%                                                                  |
| FAIRMONT        | 4,228,642                | 783,131                    | 5,011,773           | 4,287,738                | 947,233                    | 5,234,971           | 4.5%                           | 5,893,065                             | 88.8%                                                                  |
| LAKE PARK       | ---                      | 159,600                    | 159,600             | ---                      | 236,220                    | 236,220             | 48.0%                          | 265,738                               | 88.9%                                                                  |
| CLOQUET         | 5,004,224                | 1,292,015                  | 6,296,239           | 4,989,040                | 1,747,800                  | 6,736,840           | 7.0%                           | 7,570,759                             | 89.0%                                                                  |
| GRAND RAPIDS    | 6,285,238                | (94,970)                   | 6,190,268           | 5,836,323                | (15,491)                   | 5,820,832           | -6.0%                          | 6,496,671                             | 89.6%                                                                  |
| LEWISTON        | 210,000                  | 297,448                    | 507,448             | 400,604                  | 115,832                    | 516,436             | 1.8%                           | 574,032                               | 90.0%                                                                  |
| RANIER          | ---                      | ---                        | ---                 | ---                      | 93,289                     | 93,289              | ---                            | 103,492                               | 90.1%                                                                  |
| NEW PRAGUE      | 2,020,343                | 484,147                    | 2,504,490           | 2,194,104                | 191,806                    | 2,385,910           | -4.7%                          | 2,643,108                             | 90.3%                                                                  |
| MINNESOTA LAKE  | 165,000                  | 392,616                    | 557,616             | 348,686                  | ---                        | 348,686             | -37.5%                         | 380,791                               | 91.6%                                                                  |
| NEW RICHLAND    | 551,848                  | 174,341                    | 726,189             | 485,761                  | 2,292                      | 488,053             | -32.8%                         | 532,434                               | 91.7%                                                                  |
| WANAMINGO       | 34,500                   | 317,702                    | 352,202             | 34,500                   | 380,817                    | 415,317             | 17.9%                          | 452,958                               | 91.7%                                                                  |
| CANNON FALLS    | 975,346                  | 1,145,216                  | 2,120,562           | 1,153,677                | 1,499,258                  | 2,652,935           | 25.1%                          | 2,890,766                             | 91.8%                                                                  |
| RUSHFORD        | 310,519                  | 324,315                    | 634,834             | 327,907                  | 387,430                    | 715,337             | 12.7%                          | 771,184                               | 92.8%                                                                  |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| BY PERCENTAGE          |                          |                            |                     |                          |                            |                     |                                | 2002                                  |                                                                |
|------------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|----------------------------------------------------------------|
| Name of City           | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|                        | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                |
| WEST ST. PAUL          | 4,484,387                | 270,565                    | 4,754,952           | 7,656,564                | 105,841                    | 7,762,405           | 63.2%                          | 8,318,852                             | 93.3%                                                          |
| COSMOS                 | 243,721                  | 42,828                     | 286,549             | 251,660                  | (1,148)                    | 250,512             | -12.6%                         | 267,899                               | 93.5%                                                          |
| COTTAGE GROVE          | 9,346,899                | (818,140)                  | 8,528,759           | 10,355,585               | (704,256)                  | 9,651,329           | 13.2%                          | 10,315,299                            | 93.6%                                                          |
| ORR                    | ---                      | 386,661                    | 386,661             | ---                      | 522,312                    | 522,312             | 35.1%                          | 558,177                               | 93.6%                                                          |
| MADISON LAKE           | 381,301                  | 17,749                     | 399,050             | 471,060                  | 9,718                      | 480,778             | 20.5%                          | 513,737                               | 93.6%                                                          |
| SOUTH HAVEN            | ---                      | 75,069                     | 75,069              | ---                      | 195,490                    | 195,490             | 160.4%                         | 206,936                               | 94.5%                                                          |
| GAYLORD                | 928,201                  | (66,908)                   | 861,293             | 1,073,417                | (82,087)                   | 991,330             | 15.1%                          | 1,049,284                             | 94.5%                                                          |
| ST. AUGUSTA            | ---                      | 545,068                    | 545,068             | ---                      | 488,327                    | 488,327             | -10.4%                         | 514,188                               | 95.0%                                                          |
| HARTLAND               | ---                      | 97,114                     | 97,114              | 38,508                   | 82,591                     | 121,099             | 24.7%                          | 127,388                               | 95.1%                                                          |
| HAM LAKE               | 2,154,260                | 208,025                    | 2,362,285           | 2,290,793                | 339,713                    | 2,630,506           | 11.4%                          | 2,765,827                             | 95.1%                                                          |
| BROWNSDALE             | ---                      | 290,948                    | 290,948             | ---                      | 240,011                    | 240,011             | -17.5%                         | 251,882                               | 95.3%                                                          |
| DAWSON                 | ---                      | 906,941                    | 906,941             | ---                      | 1,160,363                  | 1,160,363           | 27.9%                          | 1,217,449                             | 95.3%                                                          |
| WOOD LAKE              | ---                      | 197,860                    | 197,860             | ---                      | 212,161                    | 212,161             | 7.2%                           | 222,073                               | 95.5%                                                          |
| FULDA                  | 541,307                  | ---                        | 541,307             | 583,583                  | ---                        | 583,583             | 7.8%                           | 610,438                               | 95.6%                                                          |
| BOYD                   | 132,000                  | 20,069                     | 152,069             | ---                      | 174,938                    | 174,938             | 15.0%                          | 181,031                               | 96.6%                                                          |
| SILVER BAY             | 486,554                  | 1,211,295                  | 1,697,849           | 520,255                  | 1,179,090                  | 1,699,345           | 0.1%                           | 1,752,336                             | 97.0%                                                          |
| UNDERWOOD              | ---                      | 115,558                    | 115,558             | 85,629                   | 35,255                     | 120,884             | 4.6%                           | 124,345                               | 97.2%                                                          |
| MEDINA                 | 1,073,873                | 1,465,463                  | 2,539,336           | 1,072,702                | 1,309,052                  | 2,381,754           | -6.2%                          | 2,415,396                             | 98.6%                                                          |
| RICE                   | 61,956                   | 360,687                    | 422,643             | 82,617                   | 406,474                    | 489,091             | 15.7%                          | 493,547                               | 99.1%                                                          |
| OSAKIS                 | 653,357                  | ---                        | 653,357             | 886,157                  | ---                        | 886,157             | 35.6%                          | 890,919                               | 99.5%                                                          |
| Very High Fund Balance |                          |                            |                     |                          |                            |                     |                                |                                       |                                                                |
| PRESTON                | 350,000                  | 427,307                    | 777,307             | 419,881                  | 424,358                    | 844,239             | 8.6%                           | 841,566                               | 100.3%                                                         |
| ELYSIAN                | 215,446                  | 117,522                    | 332,968             | 231,091                  | 143,469                    | 374,560             | 12.5%                          | 372,810                               | 100.5%                                                         |
| KIMBALL                | ---                      | 394,430                    | 394,430             | ---                      | 464,578                    | 464,578             | 17.8%                          | 459,895                               | 101.0%                                                         |
| PRIOR LAKE             | 6,327,838                | ---                        | 6,327,838           | 6,856,820                | ---                        | 6,856,820           | 8.4%                           | 6,759,126                             | 101.4%                                                         |
| BLUFFTON               | ---                      | 67,273                     | 67,273              | ---                      | 52,256                     | 52,256              | -22.3%                         | 51,407                                | 101.7%                                                         |
| DUNDEE                 | 43,852                   | ---                        | 43,852              | 40,197                   | ---                        | 40,197              | -8.3%                          | 39,541                                | 101.7%                                                         |
| BELGRADE               | 327,543                  | 50,754                     | 378,297             | 350,715                  | 53,426                     | 404,141             | 6.8%                           | 396,713                               | 101.9%                                                         |
| STEWARTVILLE           | 1,059,240                | 682,364                    | 1,741,604           | 1,215,588                | 507,008                    | 1,722,596           | -1.1%                          | 1,682,298                             | 102.4%                                                         |
| WYKOFF                 | 181,925                  | 13,578                     | 195,503             | 183,417                  | 3,922                      | 187,339             | -4.2%                          | 181,922                               | 103.0%                                                         |
| MARSHALL               | 5,476,555                | 2,293,902                  | 7,770,457           | 5,812,431                | 2,664,677                  | 8,477,108           | 9.1%                           | 8,215,322                             | 103.2%                                                         |
| BELVIEW                | 205,000                  | 77,949                     | 282,949             | 205,000                  | 47,692                     | 252,692             | -10.7%                         | 243,267                               | 103.9%                                                         |
| FIFTY LAKES            | ---                      | 246,655                    | 246,655             | ---                      | 219,197                    | 219,197             | -11.1%                         | 211,011                               | 103.9%                                                         |
| JENKINS                | ---                      | 145,529                    | 145,529             | ---                      | 143,096                    | 143,096             | -1.7%                          | 137,575                               | 104.0%                                                         |
| WATERVILLE             | 441,922                  | 385,868                    | 827,790             | 540,796                  | 373,614                    | 914,410             | 10.5%                          | 877,902                               | 104.2%                                                         |
| KASSON                 | 1,000,000                | 811,159                    | 1,811,159           | 1,000,000                | 908,251                    | 1,908,251           | 5.4%                           | 1,823,689                             | 104.6%                                                         |
| FOLEY                  | 637,788                  | 761,614                    | 1,399,402           | 693,357                  | 616,686                    | 1,310,043           | -6.4%                          | 1,245,562                             | 105.2%                                                         |
| DASSEL                 | 171,121                  | 380,555                    | 551,676             | 239,697                  | 379,546                    | 619,243             | 12.2%                          | 585,976                               | 105.7%                                                         |
| SPRING PARK            | 379,300                  | 502,462                    | 881,762             | 381,200                  | 456,720                    | 837,920             | -5.0%                          | 791,647                               | 105.8%                                                         |
| EYOTA                  | 305,179                  | 89,992                     | 395,171             | 427,934                  | 54,231                     | 482,165             | 22.0%                          | 454,130                               | 106.2%                                                         |
| LINDSTROM              | 600,340                  | 1,774,179                  | 2,374,519           | 754,082                  | 396,857                    | 1,150,939           | -51.5%                         | 1,074,037                             | 107.2%                                                         |
| WALNUT GROVE           | 238,000                  | 139,411                    | 377,411             | 238,000                  | 58,004                     | 296,004             | -21.6%                         | 275,446                               | 107.5%                                                         |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City   | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ADRIAN         | 59,089                   | 769,052                    | 828,141             | 23,650                   | 790,266                    | 813,916             | -1.7%                          | 753,948                               | 108.0%                                                                 |
| ST. JAMES      | 1,380,430                | 3,133                      | 1,383,563           | 2,154,217                | 91,556                     | 2,245,773           | 62.3%                          | 2,064,213                             | 108.8%                                                                 |
| JANESVILLE     | 400,000                  | 468,051                    | 868,051             | 400,000                  | 466,112                    | 866,112             | -0.2%                          | 794,390                               | 109.0%                                                                 |
| BLAINE         | 23,548,979               | 733,266                    | 24,282,245          | 23,473,328               | (2,058)                    | 23,471,270          | -3.3%                          | 21,518,574                            | 109.1%                                                                 |
| CLARA CITY     | 285,000                  | 412,295                    | 697,295             | 355,000                  | 374,794                    | 729,794             | 4.7%                           | 665,982                               | 109.6%                                                                 |
| PELICAN RAPIDS | 365,483                  | 803,438                    | 1,168,921           | 45,086                   | 1,167,426                  | 1,212,512           | 3.7%                           | 1,104,551                             | 109.8%                                                                 |
| SCANLON        | 611,120                  | 896                        | 612,016             | 544,003                  | (14,375)                   | 529,628             | -13.5%                         | 479,986                               | 110.3%                                                                 |
| COOK           | 174,170                  | 241,182                    | 415,352             | 182,856                  | 352,471                    | 535,327             | 28.9%                          | 482,200                               | 111.0%                                                                 |
| LONG LAKE      | 122,962                  | 1,025,634                  | 1,148,596           | 121,142                  | 1,206,349                  | 1,327,491           | 15.6%                          | 1,194,290                             | 111.2%                                                                 |
| ROSEMOUNT      | 3,608,285                | 1,097,096                  | 4,705,381           | 5,059,304                | 1,903,223                  | 6,962,527           | 48.0%                          | 6,244,188                             | 111.5%                                                                 |
| ELMORE         | 378,169                  | ---                        | 378,169             | 399,752                  | ---                        | 399,752             | 5.7%                           | 358,304                               | 111.6%                                                                 |
| CURRIE         | 82,791                   | ---                        | 82,791              | 115,957                  | ---                        | 115,957             | 40.1%                          | 103,818                               | 111.7%                                                                 |
| MADIELIA       | 1,500,200                | 260,542                    | 1,760,742           | 1,500,200                | 89,994                     | 1,590,194           | -9.7%                          | 1,416,903                             | 112.2%                                                                 |
| JASPER         | ---                      | 384,390                    | 384,390             | ---                      | 354,115                    | 354,115             | -7.9%                          | 314,652                               | 112.5%                                                                 |
| EMILY          | ---                      | 475,451                    | 475,451             | ---                      | 545,660                    | 545,660             | 14.8%                          | 484,090                               | 112.7%                                                                 |
| CLEAR LAKE     | 256,270                  | 141,646                    | 397,916             | 242,391                  | 42,498                     | 284,889             | -28.4%                         | 252,664                               | 112.8%                                                                 |
| IRONTON        | 153,460                  | 299,189                    | 452,649             | 154,388                  | 232,392                    | 386,780             | -14.6%                         | 340,475                               | 113.6%                                                                 |
| BRAHAM         | 544,338                  | 85,197                     | 629,535             | 536,431                  | 254,733                    | 791,164             | 25.7%                          | 696,040                               | 113.7%                                                                 |
| STORDEN        | 16,117                   | 286,559                    | 302,676             | ---                      | 240,418                    | 240,418             | -20.6%                         | 210,077                               | 114.4%                                                                 |
| ALBANY         | 26,570                   | 355,320                    | 381,890             | ---                      | 791,434                    | 791,434             | 107.2%                         | 685,880                               | 115.4%                                                                 |
| MILTONA        | ---                      | 59,789                     | 59,789              | ---                      | 91,958                     | 91,958              | 53.8%                          | 79,307                                | 116.0%                                                                 |
| BLACKDUCK      | ---                      | 617,474                    | 617,474             | ---                      | 628,308                    | 628,308             | 1.8%                           | 541,796                               | 116.0%                                                                 |
| COLD SPRING    | 673,888                  | 848,341                    | 1,522,229           | 743,305                  | 825,007                    | 1,568,312           | 3.0%                           | 1,348,115                             | 116.3%                                                                 |
| EASTON         | ---                      | 86,087                     | 86,087              | ---                      | 134,779                    | 134,779             | 56.6%                          | 115,821                               | 116.4%                                                                 |
| MILACA         | 412,489                  | 860,368                    | 1,272,857           | 493,712                  | 766,728                    | 1,260,440           | -1.0%                          | 1,079,264                             | 116.8%                                                                 |
| CROMWELL       | 25,111                   | 196,039                    | 221,150             | 25,255                   | 218,084                    | 243,339             | 10.0%                          | 207,623                               | 117.2%                                                                 |
| DEEPHAVEN      | 2,302,200                | ---                        | 2,302,200           | 2,203,476                | ---                        | 2,203,476           | -4.3%                          | 1,879,831                             | 117.2%                                                                 |
| LAKE ELMO      | 1,779,944                | ---                        | 1,779,944           | 1,779,944                | 421,139                    | 2,201,083           | 23.7%                          | 1,866,773                             | 117.9%                                                                 |
| BREEZY POINT   | ---                      | 830,690                    | 830,690             | ---                      | 1,094,603                  | 1,094,603           | 31.8%                          | 926,416                               | 118.2%                                                                 |
| JEFFERS        | 194,280                  | 7,686                      | 201,966             | 136,881                  | 75,787                     | 212,668             | 5.3%                           | 179,684                               | 118.4%                                                                 |
| WABASSO        | 210,000                  | 354,707                    | 564,707             | 210,000                  | 306,272                    | 516,272             | -8.6%                          | 435,786                               | 118.5%                                                                 |
| GRAND MEADOW   | 535,133                  | 163,004                    | 698,137             | 424,712                  | 131,918                    | 556,630             | -20.3%                         | 465,164                               | 119.7%                                                                 |
| KETTLE RIVER   | ---                      | 145,107                    | 145,107             | ---                      | 162,949                    | 162,949             | 12.3%                          | 135,909                               | 119.9%                                                                 |
| MAPLE PLAIN    | 1,353,463                | 45,410                     | 1,398,873           | 1,383,443                | 43,518                     | 1,426,961           | 2.0%                           | 1,183,094                             | 120.6%                                                                 |
| STEWART        | 67,461                   | 411,055                    | 478,516             | 445,778                  | ---                        | 445,778             | -6.8%                          | 369,117                               | 120.8%                                                                 |
| OTSEGO         | ---                      | 2,233,862                  | 2,233,862           | 1,900,217                | 473,384                    | 2,373,601           | 6.3%                           | 1,965,165                             | 120.8%                                                                 |
| BLOMKEST       | ---                      | 88,510                     | 88,510              | ---                      | 82,408                     | 82,408              | -6.9%                          | 67,348                                | 122.4%                                                                 |
| LAKE BENTON    | ---                      | 257,368                    | 257,368             | ---                      | 385,792                    | 385,792             | 49.9%                          | 313,593                               | 123.0%                                                                 |
| DELANO         | ---                      | 1,928,866                  | 1,928,866           | ---                      | 2,326,496                  | 2,326,496           | 20.6%                          | 1,883,920                             | 123.5%                                                                 |
| REVERE         | 20,000                   | 56,209                     | 76,209              | 20,000                   | 47,675                     | 67,675              | -11.2%                         | 54,599                                | 123.9%                                                                 |
| FROST          | ---                      | 218,724                    | 218,724             | 201,239                  | ---                        | 201,239             | -8.0%                          | 162,023                               | 124.2%                                                                 |
| MANTORVILLE    | 12,236                   | 560,553                    | 572,789             | 12,236                   | 459,876                    | 472,112             | -17.6%                         | 378,897                               | 124.6%                                                                 |
| RUTHTON        | ---                      | 214,709                    | 214,709             | ---                      | 212,022                    | 212,022             | -1.3%                          | 170,145                               | 124.6%                                                                 |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City          | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|-----------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                       | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| ADAMS                 | 145,727                  | 324,556                    | 470,283             | 180,098                  | 261,235                    | 441,333             | -6.2%                          | 351,683                               | 125.5%                                                                 |
| CLEARWATER            | 547,089                  | ---                        | 547,089             | 628,839                  | ---                        | 628,839             | 14.9%                          | 499,927                               | 125.8%                                                                 |
| WATERTOWN             | 665,108                  | 611,570                    | 1,276,678           | ---                      | 1,553,961                  | 1,553,961           | 21.7%                          | 1,234,113                             | 125.9%                                                                 |
| GRAND MARAIS          | 690,922                  | 1,154,993                  | 1,845,915           | 709,663                  | 1,379,936                  | 2,089,599           | 13.2%                          | 1,657,583                             | 126.1%                                                                 |
| INTERNATIONAL FALLS   | ---                      | 7,440,504                  | 7,440,504           | ---                      | 7,423,936                  | 7,423,936           | -0.2%                          | 5,887,203                             | 126.1%                                                                 |
| BARNUM                | 303,828                  | 49,682                     | 353,510             | 287,962                  | 48,772                     | 336,734             | -4.7%                          | 265,523                               | 126.8%                                                                 |
| ISANTI                | 984,975                  | 44,722                     | 1,029,697           | 1,142,483                | 334,537                    | 1,477,020           | 43.4%                          | 1,159,627                             | 127.4%                                                                 |
| VERNON CENTER         | 256,425                  | 858                        | 257,283             | 256,762                  | 2,529                      | 259,291             | 0.8%                           | 200,367                               | 129.4%                                                                 |
| ROCKVILLE             | ---                      | ---                        | ---                 | 347,768                  | 351,685                    | 699,453             |                                | 536,501                               | 130.4%                                                                 |
| JACKSON               | 1,430,531                | 1,388,010                  | 2,818,541           | 1,463,679                | 1,556,429                  | 3,020,108           | 7.2%                           | 2,304,452                             | 131.1%                                                                 |
| GREENFIELD            | 793,042                  | (26,813)                   | 766,229             | 989,380                  | 127,399                    | 1,116,779           | 45.8%                          | 845,204                               | 132.1%                                                                 |
| OSLO                  | ---                      | 336,285                    | 336,285             | ---                      | 342,411                    | 342,411             | 1.8%                           | 259,021                               | 132.2%                                                                 |
| HANSKA                | 157,110                  | 154,079                    | 311,189             | 169,110                  | 131,562                    | 300,672             | -3.4%                          | 227,008                               | 132.4%                                                                 |
| CHATFIELD             | ---                      | 1,425,723                  | 1,425,723           | ---                      | 1,714,201                  | 1,714,201           | 20.2%                          | 1,281,847                             | 133.7%                                                                 |
| MILROY                | 50,000                   | 130,426                    | 180,426             | 121,137                  | 100,505                    | 221,642             | 22.8%                          | 164,991                               | 134.3%                                                                 |
| GLENWOOD              | 2,015,587                | ---                        | 2,015,587           | 2,141,072                | ---                        | 2,141,072           | 6.2%                           | 1,590,467                             | 134.6%                                                                 |
| BROWNTON              | 21,626                   | 559,584                    | 581,210             | 28,587                   | 601,810                    | 630,397             | 8.5%                           | 468,098                               | 134.7%                                                                 |
| FOUNTAIN              | 86,500                   | 145,280                    | 231,780             | 45,000                   | 188,853                    | 233,853             | 0.9%                           | 173,370                               | 134.9%                                                                 |
| CLARKFIELD            | 289,921                  | 241,253                    | 531,174             | 287,283                  | 358,753                    | 646,036             | 21.6%                          | 476,300                               | 135.6%                                                                 |
| WALKER                | 436,786                  | 577,456                    | 1,014,242           | 637,734                  | 659,394                    | 1,297,128           | 27.9%                          | 949,871                               | 136.6%                                                                 |
| FINLAYSON             | ---                      | 52,728                     | 52,728              | ---                      | 152,405                    | 152,405             | 189.0%                         | 111,591                               | 136.6%                                                                 |
| WINNEBAGO             | 144,693                  | 853,281                    | 997,974             | 88,972                   | 1,069,253                  | 1,158,225           | 16.1%                          | 846,995                               | 136.7%                                                                 |
| AITKIN                | ---                      | 1,741,266                  | 1,741,266           | ---                      | 1,469,714                  | 1,469,714           | -15.6%                         | 1,073,406                             | 136.9%                                                                 |
| VESTA                 | 161,279                  | 13,920                     | 175,199             | 161,279                  | 33,218                     | 194,497             | 11.0%                          | 140,614                               | 138.3%                                                                 |
| DALTON                | ---                      | ---                        | ---                 | 1,490                    | 105,012                    | 106,502             |                                | 76,633                                | 139.0%                                                                 |
| TYLER                 | ---                      | 1,082,670                  | 1,082,670           | ---                      | 705,725                    | 705,725             | -34.8%                         | 507,792                               | 139.0%                                                                 |
| ST. BONIFACIUS        | ---                      | 1,345,702                  | 1,345,702           | ---                      | 1,467,271                  | 1,467,271           | 9.0%                           | 1,052,489                             | 139.4%                                                                 |
| HERMANTOWN            | 3,084,091                | 147,425                    | 3,231,516           | 3,798,701                | 16,321                     | 3,815,022           | 18.1%                          | 2,703,731                             | 141.1%                                                                 |
| PIPESTONE             | 3,053,802                | 317,227                    | 3,371,029           | 2,851,472                | 380,643                    | 3,232,115           | -4.1%                          | 2,281,920                             | 141.6%                                                                 |
| CLARISSA              | 12,623                   | 188,370                    | 200,993             | 17,213                   | 298,647                    | 315,860             | 57.1%                          | 221,849                               | 142.4%                                                                 |
| MOUNTAIN LAKE         | 596,346                  | 903,293                    | 1,499,639           | 629,004                  | 1,040,585                  | 1,669,589           | 11.3%                          | 1,161,410                             | 143.8%                                                                 |
| NORWOOD YOUNG AMERICA | 1,259,656                | 367,797                    | 1,627,453           | 1,193,094                | 375,912                    | 1,569,006           | -3.6%                          | 1,086,397                             | 144.4%                                                                 |
| WAITE PARK            | 4,108,637                | 283,584                    | 4,392,221           | 2,796,099                | 1,644,537                  | 4,440,636           | 1.1%                           | 3,059,842                             | 145.1%                                                                 |
| HENNING               | 31,194                   | 770,775                    | 801,969             | 37,686                   | 711,757                    | 749,443             | -6.5%                          | 506,556                               | 147.9%                                                                 |
| VIRGINIA              | 6,793,830                | 10,009,681                 | 16,803,511          | 8,648,830                | 7,919,354                  | 16,568,184          | -1.4%                          | 11,130,562                            | 148.9%                                                                 |
| MILAN                 | ---                      | 343,225                    | 343,225             | ---                      | 219,760                    | 219,760             | -36.0%                         | 147,091                               | 149.4%                                                                 |
| ORONOCO               | 237,370                  | 141,829                    | 379,199             | 303,199                  | 77,748                     | 380,947             | 0.5%                           | 254,893                               | 149.5%                                                                 |
| CARLTON               | 548,095                  | 161,809                    | 709,904             | 312,974                  | 205,972                    | 518,946             | -26.9%                         | 346,311                               | 149.8%                                                                 |
| HOLDINGFORD           | 47,384                   | 313,369                    | 360,753             | 48,929                   | 367,500                    | 416,429             | 15.4%                          | 277,839                               | 149.9%                                                                 |
| MAPLE LAKE            | ---                      | 677,297                    | 677,297             | 204,625                  | 1,067,736                  | 1,272,361           | 87.9%                          | 848,359                               | 150.0%                                                                 |
|                       |                          |                            |                     |                          |                            |                     |                                | <b>Extremely High Fund Balance</b>    |                                                                        |
| MELROSE               | 3,322,150                | (254,065)                  | 3,068,085           | 3,085,182                | (971,412)                  | 2,113,770           | -31.1%                         | 1,399,614                             | 151.0%                                                                 |



**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City   | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|----------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|                | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| LA SALLE       | 33,265                   | ---                        | 33,265              | 44,834                   | ---                        | 44,834              | 34.8%                          | 29,372                                | 152.6%                                                                 |
| CRYSTAL        | 4,132,873                | 8,145,068                  | 12,277,941          | 5,274,056                | 8,055,331                  | 13,329,387          | 8.6%                           | 8,723,830                             | 152.8%                                                                 |
| TRIMONT        | 629,116                  | ---                        | 629,116             | 566,638                  | ---                        | 566,638             | -9.9%                          | 365,575                               | 155.0%                                                                 |
| GARVIN         | ---                      | 89,727                     | 89,727              | ---                      | 111,983                    | 111,983             | 24.8%                          | 71,836                                | 155.9%                                                                 |
| ROUND LAKE     | 282,683                  | ---                        | 282,683             | 311,803                  | ---                        | 311,803             | 10.3%                          | 199,471                               | 156.3%                                                                 |
| KENNEDY        | 12,277                   | 212,692                    | 224,969             | 16,531                   | 230,555                    | 247,086             | 9.8%                           | 157,790                               | 156.6%                                                                 |
| MORGAN         | 955,738                  | 326,885                    | 1,282,623           | 600,000                  | 344,191                    | 944,191             | -26.4%                         | 599,130                               | 157.6%                                                                 |
| DENNISON       | ---                      | 82,097                     | 82,097              | ---                      | 91,365                     | 91,365              | 11.3%                          | 57,707                                | 158.3%                                                                 |
| WILMONT        | 208,735                  | (4,486)                    | 204,249             | 214,639                  | ---                        | 214,639             | 5.1%                           | 135,356                               | 158.6%                                                                 |
| MAPLETON       | 424,246                  | 408,427                    | 832,673             | 421,052                  | 471,813                    | 892,865             | 7.2%                           | 558,582                               | 159.8%                                                                 |
| RUSSELL        | 30,741                   | 237,244                    | 267,985             | 54,400                   | 236,801                    | 291,201             | 8.7%                           | 181,779                               | 160.2%                                                                 |
| LEROY          | ---                      | 276,756                    | 276,756             | ---                      | 551,855                    | 551,855             | 99.4%                          | 343,411                               | 160.7%                                                                 |
| HILLTOP        | ---                      | 573,200                    | 573,200             | ---                      | 729,323                    | 729,323             | 27.2%                          | 452,958                               | 161.0%                                                                 |
| ARCO           | ---                      | 42,594                     | 42,594              | ---                      | 54,425                     | 54,425              | 27.8%                          | 33,245                                | 163.7%                                                                 |
| NISSWA         | ---                      | 1,466,458                  | 1,466,458           | ---                      | 2,021,717                  | 2,021,717           | 37.9%                          | 1,233,571                             | 163.9%                                                                 |
| LAKE SHORE     | ---                      | 824,397                    | 824,397             | ---                      | 898,646                    | 898,646             | 9.0%                           | 546,886                               | 164.3%                                                                 |
| VERNDALE       | 14,122                   | 354,340                    | 368,462             | 277,861                  | 128,755                    | 406,616             | 10.4%                          | 246,810                               | 164.7%                                                                 |
| MAZEPPA        | 234,474                  | 356,542                    | 591,016             | 176,914                  | 325,849                    | 502,763             | -14.9%                         | 303,935                               | 165.4%                                                                 |
| MORTON         | 380,000                  | 130,405                    | 510,405             | 380,000                  | 154,627                    | 534,627             | 4.7%                           | 320,203                               | 167.0%                                                                 |
| COURTLAND      | 163,362                  | 68,807                     | 232,169             | 123,370                  | 98,870                     | 222,240             | -4.3%                          | 128,505                               | 172.9%                                                                 |
| ANNANDALE      | 1,138,342                | (1,069)                    | 1,137,273           | 1,726,287                | 80,607                     | 1,806,894           | 58.9%                          | 1,044,613                             | 173.0%                                                                 |
| LAMBERTON      | 125,000                  | 330,169                    | 455,169             | 443,566                  | 330,829                    | 774,395             | 70.1%                          | 443,388                               | 174.7%                                                                 |
| ST. PAUL PARK  | 990,804                  | 1,123,323                  | 2,114,127           | 1,566,470                | 1,725,958                  | 3,292,428           | 55.7%                          | 1,880,407                             | 175.1%                                                                 |
| DODGE CENTER   | 1,600,000                | 308,963                    | 1,908,963           | 1,600,000                | 466,766                    | 2,066,766           | 8.3%                           | 1,143,220                             | 180.8%                                                                 |
| BETHEL         | 36,525                   | 291,922                    | 328,447             | 36,660                   | 351,135                    | 387,795             | 18.1%                          | 212,873                               | 182.2%                                                                 |
| EAST GULL LAKE | ---                      | 334,955                    | 334,955             | ---                      | 402,059                    | 402,059             | 20.0%                          | 218,417                               | 184.1%                                                                 |
| RUSH CITY      | ---                      | 1,398,203                  | 1,398,203           | ---                      | 1,529,179                  | 1,529,179           | 9.4%                           | 812,198                               | 188.3%                                                                 |
| RAMSEY         | 3,008,557                | 9,046,903                  | 12,055,460          | 4,212,077                | 9,233,193                  | 13,445,270          | 11.5%                          | 7,059,798                             | 190.4%                                                                 |
| SHAFER         | ---                      | ---                        | ---                 | 188,506                  | 120,993                    | 309,499             |                                | 162,044                               | 191.0%                                                                 |
| OSSEO          | 1,519,068                | 389,208                    | 1,908,276           | 1,639,266                | 463,641                    | 2,102,907           | 10.2%                          | 1,091,512                             | 192.7%                                                                 |
| DEERWOOD       | 620,493                  | 226,382                    | 846,875             | 554,943                  | 342,749                    | 897,692             | 6.0%                           | 465,379                               | 192.9%                                                                 |
| MC GREGOR      | ---                      | 710,149                    | 710,149             | ---                      | 795,477                    | 795,477             | 12.0%                          | 406,783                               | 195.6%                                                                 |
| DUMONT         | ---                      | ---                        | ---                 | 9,710                    | 125,895                    | 135,605             |                                | 69,325                                | 195.6%                                                                 |
| LAFAYETTE      | 200,000                  | 186,799                    | 386,799             | 200,000                  | 216,827                    | 416,827             | 7.8%                           | 212,490                               | 196.2%                                                                 |
| FREEPORT       | 448,953                  | (13,828)                   | 435,125             | 548,537                  | 19,673                     | 568,210             | 30.6%                          | 289,223                               | 196.5%                                                                 |
| SKYLINE        | ---                      | 82,700                     | 82,700              | ---                      | 83,171                     | 83,171              | 0.6%                           | 42,285                                | 196.7%                                                                 |
| ATWATER        | 215,000                  | 955,623                    | 1,170,623           | 215,000                  | 779,362                    | 994,362             | -15.1%                         | 505,070                               | 196.9%                                                                 |
| WACONIA        | 94,806                   | 5,864,427                  | 5,959,233           | 1,442,462                | 6,030,287                  | 7,472,749           | 25.4%                          | 3,760,244                             | 198.7%                                                                 |
| SACRED HEART   | ---                      | 604,035                    | 604,035             | ---                      | 635,042                    | 635,042             | 5.1%                           | 313,166                               | 202.8%                                                                 |
| DUNNELL        | 8,881                    | 127,695                    | 136,576             | 7,412                    | 178,706                    | 186,118             | 36.3%                          | 91,736                                | 202.9%                                                                 |
| SANDSTONE      | ---                      | 1,007,088                  | 1,007,088           | ---                      | 1,346,712                  | 1,346,712           | 33.7%                          | 661,277                               | 203.7%                                                                 |
| GOOD THUNDER   | 182,401                  | 438,340                    | 620,741             | 204,940                  | 454,053                    | 658,993             | 6.2%                           | 322,631                               | 204.3%                                                                 |
| ASKOV          | 23,912                   | 180,578                    | 204,490             | 24,928                   | 243,125                    | 268,053             | 31.1%                          | 131,026                               | 204.6%                                                                 |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City | December 31, 2001        |                            |                     | December 31, 2002        |                            |                     | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|--------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|              | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved |                                |                                       |                                                                        |
| BAYPORT      | 1,601,504                | 1,443,908                  | 3,045,412           | 1,301,333                | 2,544,533                  | 3,845,866           | 26.3%                          | 1,877,006                             | 204.9%                                                                 |
| PAYNESVILLE  | 874,198                  | 1,208,987                  | 2,083,185           | 1,019,411                | 1,286,538                  | 2,305,949           | 10.7%                          | 1,117,945                             | 206.3%                                                                 |
| COHASSET     | ---                      | 1,519,283                  | 1,519,283           | ---                      | 1,789,455                  | 1,789,455           | 17.8%                          | 867,156                               | 206.4%                                                                 |
| LEWISVILLE   | ---                      | 89,114                     | 89,114              | ---                      | 163,006                    | 163,006             | 82.9%                          | 78,442                                | 207.8%                                                                 |
| WABASHA      | ---                      | 3,543,162                  | 3,543,162           | 3,498,233                | 110,158                    | 3,608,391           | 1.8%                           | 1,734,956                             | 208.0%                                                                 |
| WILLERNIE    | 194,527                  | 191,925                    | 386,452             | 12,000                   | 407,713                    | 419,713             | 8.6%                           | 198,619                               | 211.3%                                                                 |
| STAPLES      | 625,000                  | 1,644,468                  | 2,269,468           | 625,000                  | 1,820,804                  | 2,445,804           | 7.8%                           | 1,152,368                             | 212.2%                                                                 |
| WINTHROP     | 1,241,576                | 687,762                    | 1,929,338           | 1,424,935                | 606,437                    | 2,031,372           | 5.3%                           | 941,354                               | 215.8%                                                                 |
| WILLMAR      | 18,098,503               | ---                        | 18,098,503          | 19,443,713               | ---                        | 19,443,713          | 7.4%                           | 8,967,291                             | 216.8%                                                                 |
| ECHO         | ---                      | 318,669                    | 318,669             | ---                      | 351,233                    | 351,233             | 10.2%                          | 161,013                               | 218.1%                                                                 |
| SHERBURN     | 449,013                  | 475,433                    | 924,446             | 459,513                  | 600,847                    | 1,060,360           | 14.7%                          | 481,798                               | 220.1%                                                                 |
| DANUBE       | 400,000                  | 187,726                    | 587,726             | 400,000                  | 148,003                    | 548,003             | -6.8%                          | 248,208                               | 220.8%                                                                 |
| BRICELYN     | 338,943                  | ---                        | 338,943             | 388,295                  | ---                        | 388,295             | 14.6%                          | 172,718                               | 224.8%                                                                 |
| MONTICELLO   | 2,487,282                | 7,755,360                  | 10,242,642          | 2,806,788                | 10,367,056                 | 13,173,844          | 28.6%                          | 5,778,075                             | 228.0%                                                                 |
| WESTBROOK    | 288,931                  | 705,352                    | 994,283             | 288,717                  | 698,265                    | 986,982             | -0.7%                          | 413,853                               | 238.5%                                                                 |
| FRANKLIN     | 290,000                  | 252,549                    | 542,549             | 320,000                  | 292,359                    | 612,359             | 12.9%                          | 253,574                               | 241.5%                                                                 |
| CHANDLER     | 192,103                  | ---                        | 192,103             | 261,890                  | ---                        | 261,890             | 36.3%                          | 107,536                               | 243.5%                                                                 |
| OAK GROVE    | 2,638,587                | 1,012,597                  | 3,651,184           | 2,857,905                | 1,169,188                  | 4,027,093           | 10.3%                          | 1,617,697                             | 248.9%                                                                 |
| EDGERTON     | ---                      | 798,092                    | 798,092             | ---                      | 901,996                    | 901,996             | 13.0%                          | 361,487                               | 249.5%                                                                 |
| EAGLE BEND   | 316,075                  | 285,706                    | 601,781             | 415,563                  | 217,612                    | 633,175             | 5.2%                           | 241,314                               | 262.4%                                                                 |
| LAKEFIELD    | 1,375,000                | 1,153,648                  | 2,528,648           | 1,400,000                | 645,345                    | 2,045,345           | -19.1%                         | 779,026                               | 262.6%                                                                 |
| ROLLINGSTONE | 224,718                  | 117,094                    | 341,812             | 292,952                  | 88,244                     | 381,196             | 11.5%                          | 144,776                               | 263.3%                                                                 |
| WRENSHALL    | 92,777                   | 141,787                    | 234,564             | 106,235                  | 158,161                    | 264,396             | 12.7%                          | 97,003                                | 272.6%                                                                 |
| HILLS        | 150,000                  | 270,877                    | 420,877             | 150,000                  | 319,272                    | 469,272             | 11.5%                          | 169,936                               | 276.1%                                                                 |
| UPSALA       | 35,285                   | 288,883                    | 324,168             | 223,849                  | 231,452                    | 455,301             | 40.5%                          | 163,995                               | 277.6%                                                                 |
| PALISADE     | 17,360                   | 92,782                     | 110,142             | 20,580                   | 175,550                    | 196,130             | 78.1%                          | 68,158                                | 287.8%                                                                 |
| PENNOCK      | ---                      | 211,573                    | 211,573             | ---                      | 377,555                    | 377,555             | 78.5%                          | 130,946                               | 288.3%                                                                 |
| BERTHA       | 21,517                   | 657,294                    | 678,811             | 21,517                   | 525,324                    | 546,841             | -19.4%                         | 187,823                               | 291.1%                                                                 |
| STOCKTON     | 186,487                  | 96,864                     | 283,351             | 206,345                  | 186,094                    | 392,439             | 38.5%                          | 130,491                               | 300.7%                                                                 |
| NORTHOME     | ---                      | 376,108                    | 376,108             | ---                      | 441,268                    | 441,268             | 17.3%                          | 144,014                               | 306.4%                                                                 |
| AMBOY        | 525,652                  | 50,596                     | 576,248             | 604,778                  | 4,960                      | 609,738             | 5.8%                           | 195,168                               | 312.4%                                                                 |
| DARFUR       | 60,073                   | 164,496                    | 224,569             | 60,073                   | 116,223                    | 176,296             | -21.5%                         | 56,104                                | 314.2%                                                                 |
| ORMSBY       | ---                      | 108,213                    | 108,213             | 14,554                   | 116,866                    | 131,420             | 21.4%                          | 40,827                                | 321.9%                                                                 |
| BUTTERFIELD  | 126,611                  | 340,653                    | 467,264             | 100,173                  | 454,116                    | 554,289             | 18.6%                          | 170,537                               | 325.0%                                                                 |
| BALATON      | 261,313                  | 664,653                    | 925,966             | 282,518                  | 860,790                    | 1,143,308           | 23.5%                          | 346,474                               | 330.0%                                                                 |
| HADLEY       | ---                      | 44,068                     | 44,068              | ---                      | 57,753                     | 57,753              | 31.1%                          | 16,164                                | 357.3%                                                                 |
| CLIMAX       | ---                      | 196,558                    | 196,558             | ---                      | 260,452                    | 260,452             | 32.5%                          | 72,097                                | 361.3%                                                                 |
| GRANADA      | 185,870                  | 139,055                    | 324,925             | 160,384                  | 137,353                    | 297,737             | -8.4%                          | 80,425                                | 370.2%                                                                 |
| UTICA        | ---                      | ---                        | ---                 | ---                      | 141,961                    | 141,961             | ---                            | 37,631                                | 377.2%                                                                 |
| KARLSTAD     | ---                      | 1,304,776                  | 1,304,776           | ---                      | 1,304,942                  | 1,304,942           | 0.0%                           | 335,100                               | 389.4%                                                                 |
| SANBORN      | 205,000                  | 362,658                    | 567,658             | 205,000                  | 337,117                    | 542,117             | -4.5%                          | 139,130                               | 389.6%                                                                 |
| LAKE WILSON  | 508,486                  | ---                        | 508,486             | 474,285                  | ---                        | 474,285             | -6.7%                          | 112,695                               | 420.9%                                                                 |
| WALTHAM      | ---                      | ---                        | ---                 | ---                      | 180,964                    | 180,964             | ---                            | 32,938                                | 549.4%                                                                 |

**TABLE 26**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 2001 TO 2002**  
**2002 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**  
**BY PERCENTAGE**

| Name of City | December 31, 2001        |                            |                      | December 31, 2002        |                            |                      | 2001/2002<br>Percent<br>Change | 2002<br>Total Current<br>Expenditures | 2002<br>Unreserved as<br>a Percent of<br>Total Current<br>Expenditures |
|--------------|--------------------------|----------------------------|----------------------|--------------------------|----------------------------|----------------------|--------------------------------|---------------------------------------|------------------------------------------------------------------------|
|              | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved  | Unreserved<br>Designated | Unreserved<br>Undesignated | Total<br>Unreserved  |                                |                                       |                                                                        |
| ALBERTVILLE  | 944,553                  | 3,981,560                  | 4,926,113            | 1,149,737                | 6,192,890                  | 7,342,627            | 49.1%                          | 1,262,600                             | 581.5%                                                                 |
| BUFFALO LAKE | 100,000                  | 1,995,384                  | 2,095,384            | 2,731,692                | ---                        | 2,731,692            | 30.4%                          | 412,554                               | 662.1%                                                                 |
|              | <u>677,186,001</u>       | <u>551,510,669</u>         | <u>1,228,696,670</u> | <u>674,052,115</u>       | <u>607,494,876</u>         | <u>1,281,546,991</u> | <u>4.3%</u>                    | <u>2,353,298,741</u>                  | <u>54.5%</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**



## **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.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the State Auditor has set a standard of between 35 and 50 percent of current expenditures as an acceptable level. The Auditor has concerns about the financial health of cities maintaining an unreserved fund balance lower than this standard. These cities may not have enough reserves to carry them through financial downturns or unexpected contingencies. Conversely, the Auditor has concerns about cities that maintain unreserved fund balances exceeding what is needed to carry them through financial downturns. Taxpayers in cities that maintain a fund balance higher or lower than this standard should press their city official to explain their fund balance policy.

## **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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- ***Ranking of 2001 Per Capita Expenditures of Cities Over 2,500 in Population***

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