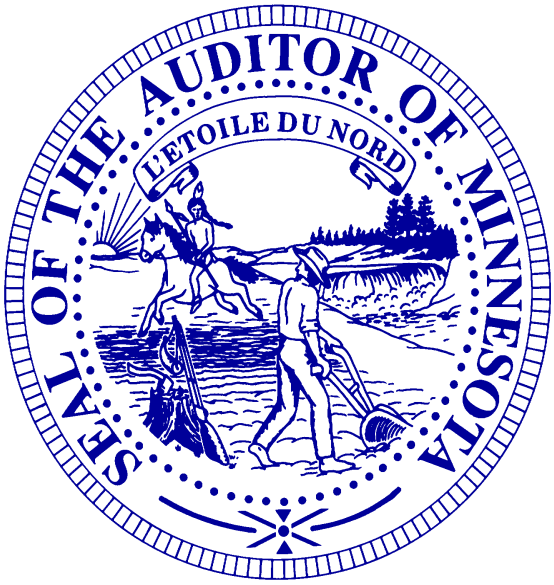
STATE OF MINNESOTA
Office of the State Auditor



Patricia Anderson Awada
State Auditor

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.[1]

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

[1] 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.

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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 than 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

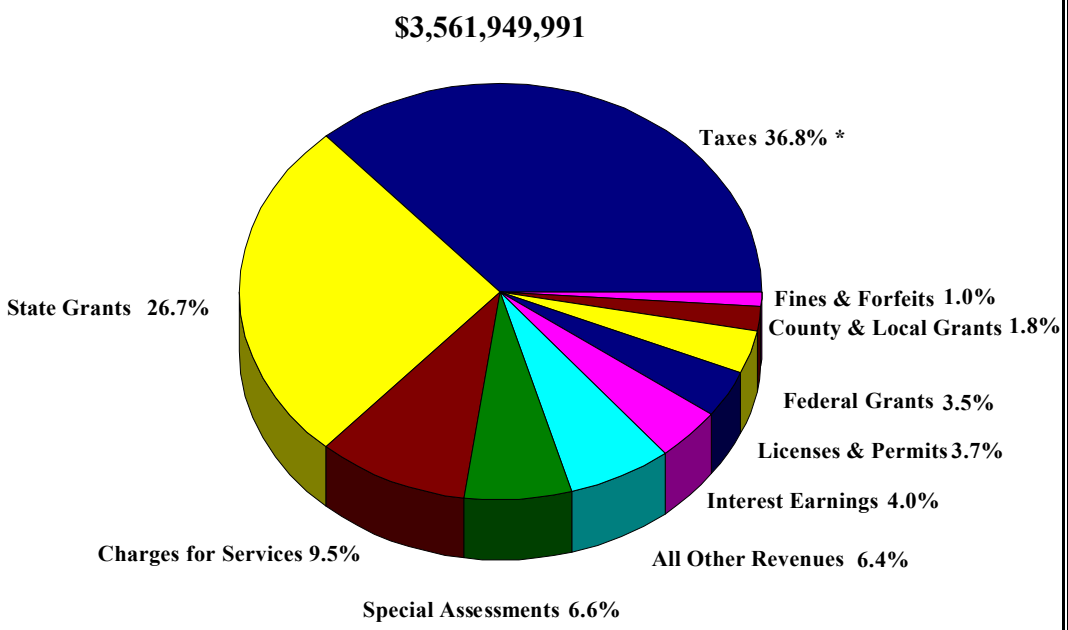
In 2002, cities over 2,500 in population raised total governmental revenues of $3.56 billion to finance city services. This represents an increase of 3.7 percent over the amount raised in 2001. The primary funding sources for cities were taxes and state aid. These two sources accounted for 63.5 percent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

Figure 1: Total Governmental Revenues



*** This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes as well as tax increments.**

Total Governmental Expenditures

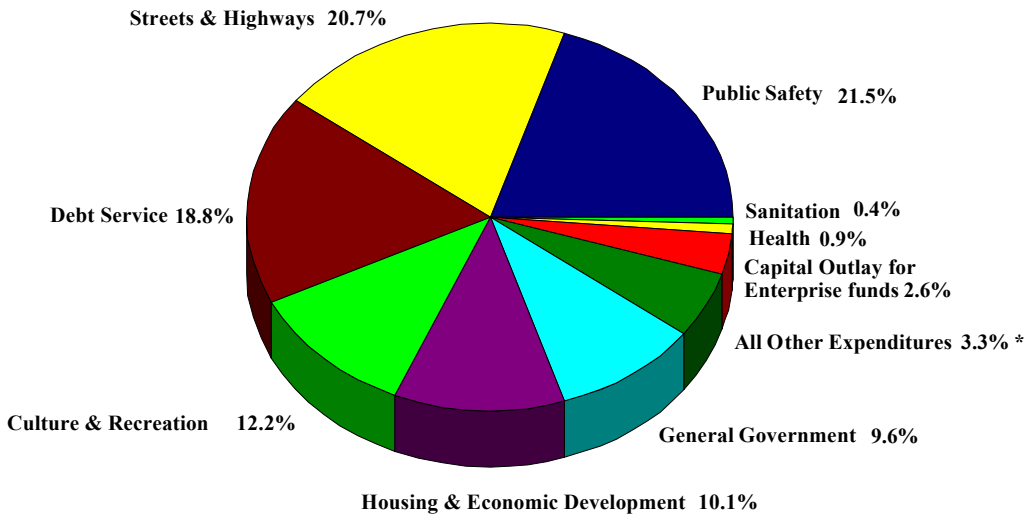
Cities provide a variety of services to their citizens. Most expenditures for those services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, and Debt Service funds. In 2002, cities over 2,500 in population expended $4.13 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.

Figure 2: Total Governmental Expenditures

$4,130,700,639



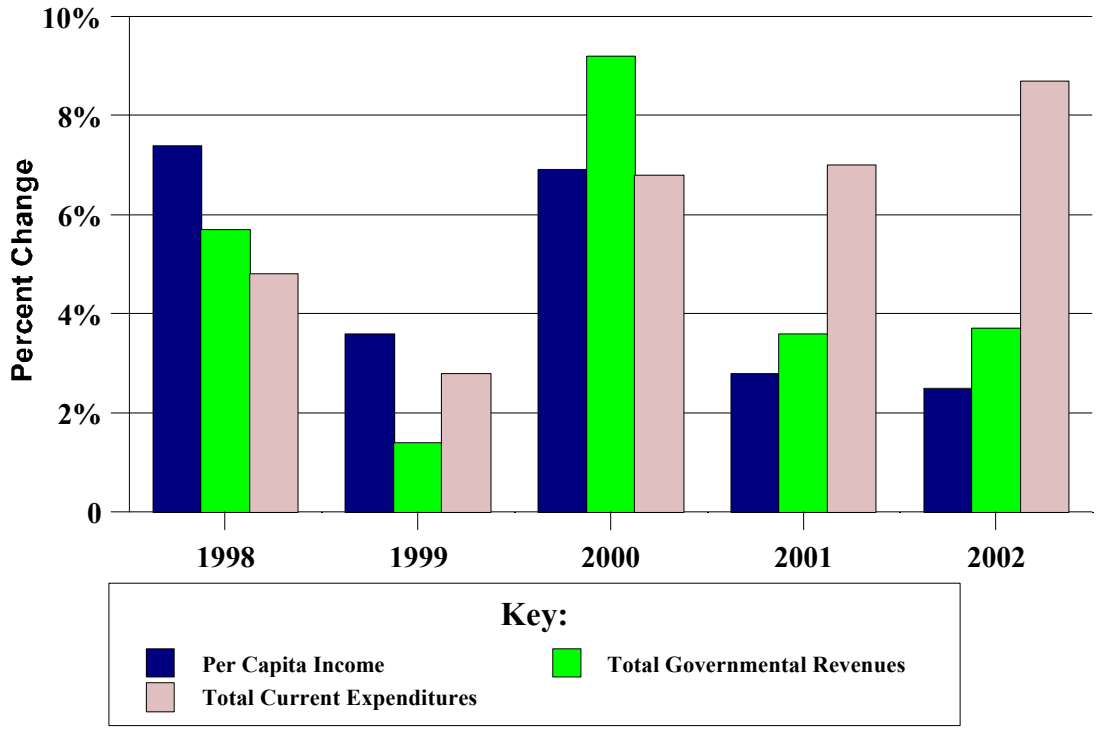
*** Includes conservation of natural resources, airport, transit, unallocated insurance, and all other unallocated expenditures.**

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.[1] The rate at which they grew varied from 1.4 percent to 9.2 percent. To place this growth in perspective, Figure 3 below shows the yearly increases in revenues and expenditures set against the increases in per capita personal income for Minnesotans.[2] Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

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.

Figure 3: Percentage Change - Total Governmental Revenues, Total Current Expenditures, and Per Capita Income - 1998 to 2002



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

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

Capital Outlay Expenditures

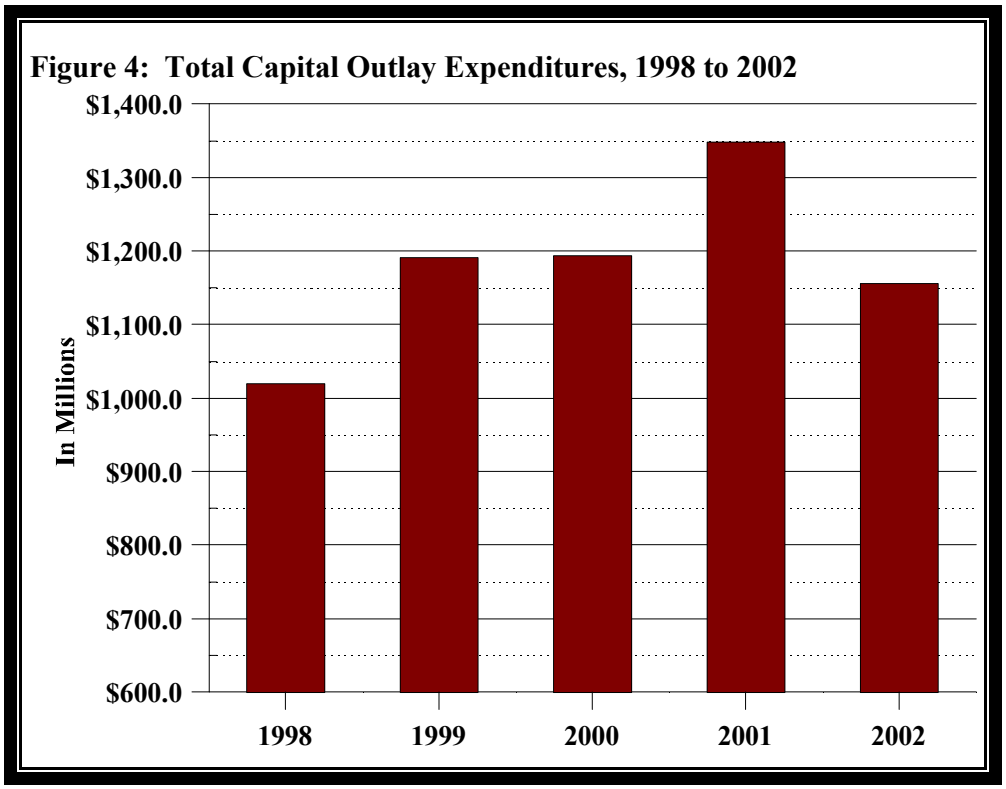
Cities over 2,500 in population expended $1.15 billion on capital investments in 2002. This represents a decrease of 14.2 percent from the level expended in 2001. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital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



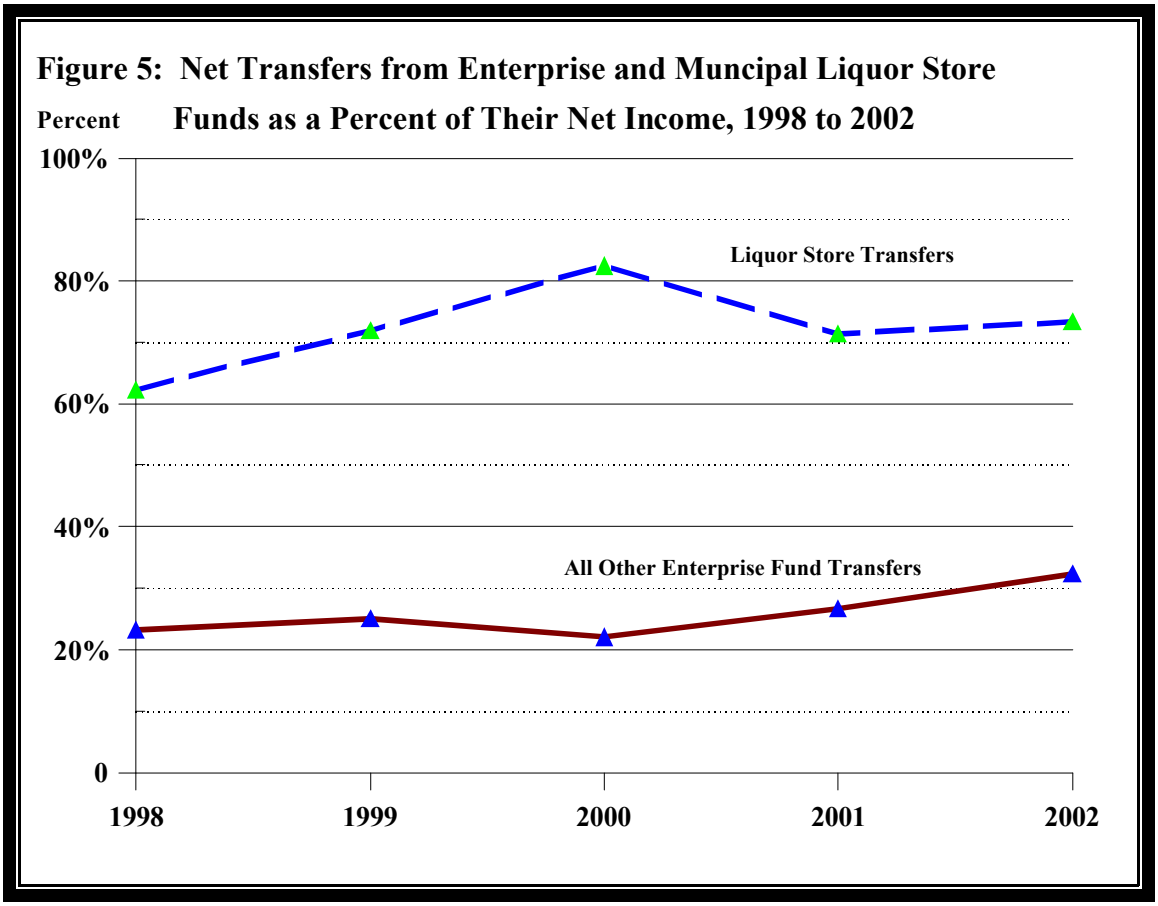
Municipal Enterprises

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

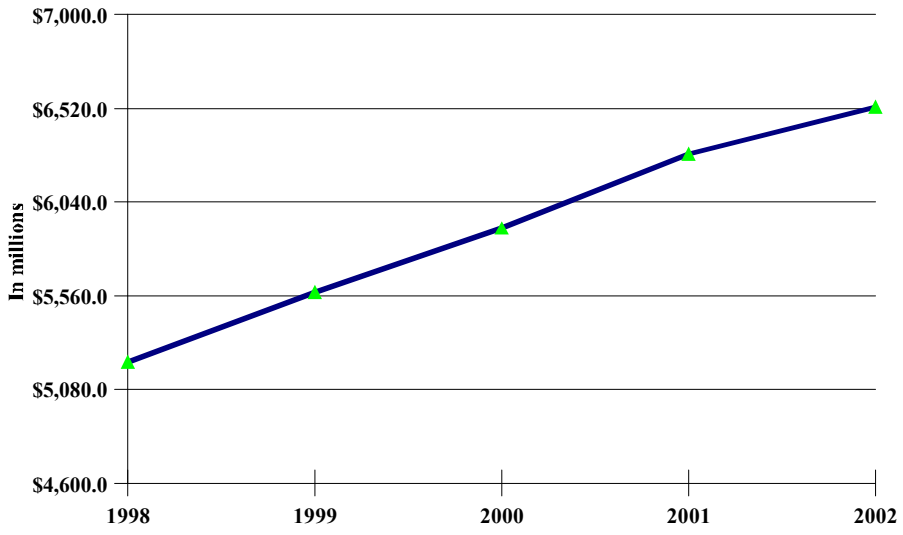
Cities over 2,500 carried long-term debt of $6.53 billion at the end of 2002. This represented an increase of 3.9 percent over the 2001 level. Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements 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

	2002 Amount	2001 Amount
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
Total Bonded Indebtedness	**$ 5,745,348,934**	**$ 5,591,171,895**

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.[3] 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 unforseen 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.

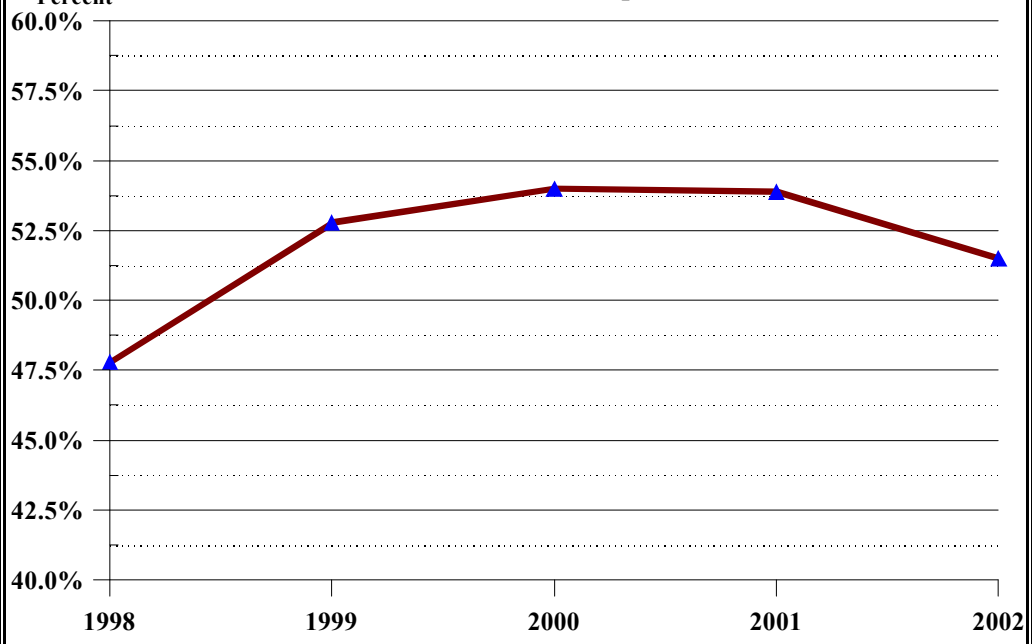
Table 25 shows the following levels of city unreserved fund balances. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total current expenditures for the General Fund and Special Revenue Funds.

Levels of Fund Balance	Range of Unreserved Fund Balance 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

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

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

Figure 7: Unreserved Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures, 1998 to 2002



Overview of Cities Under 2,500 in Population

Total Governmental Revenues

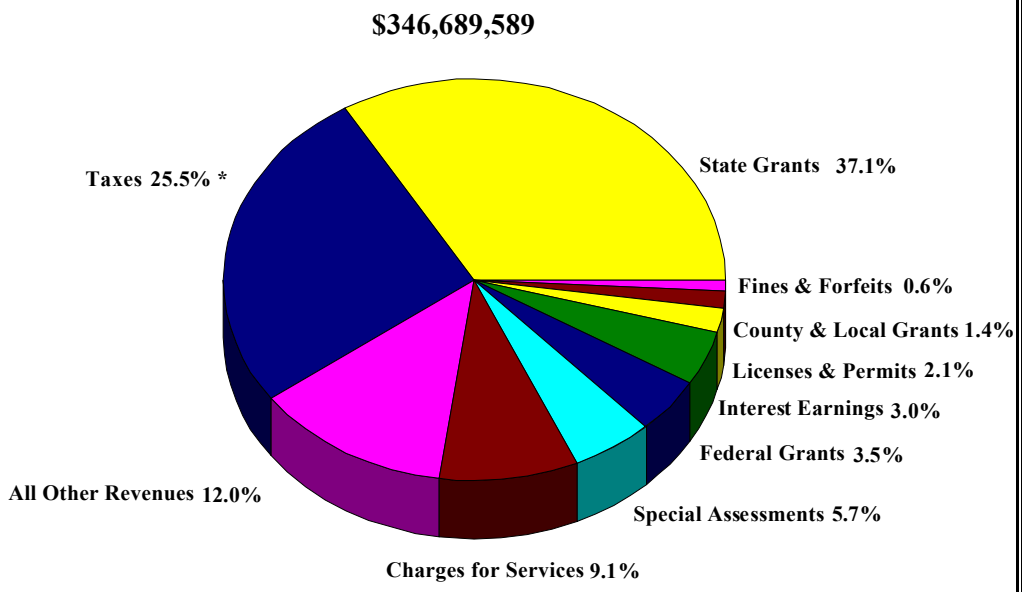
In 2002, cities under 2,500 in population raised total governmental revenues of $346.7 million to finance city services. This represents an increase of 4.7 percent over the amount raised in 2001.

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.

Figure 8: Total Governmental Revenues



*** This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes as well as tax increments.**

Total Governmental Expenditures

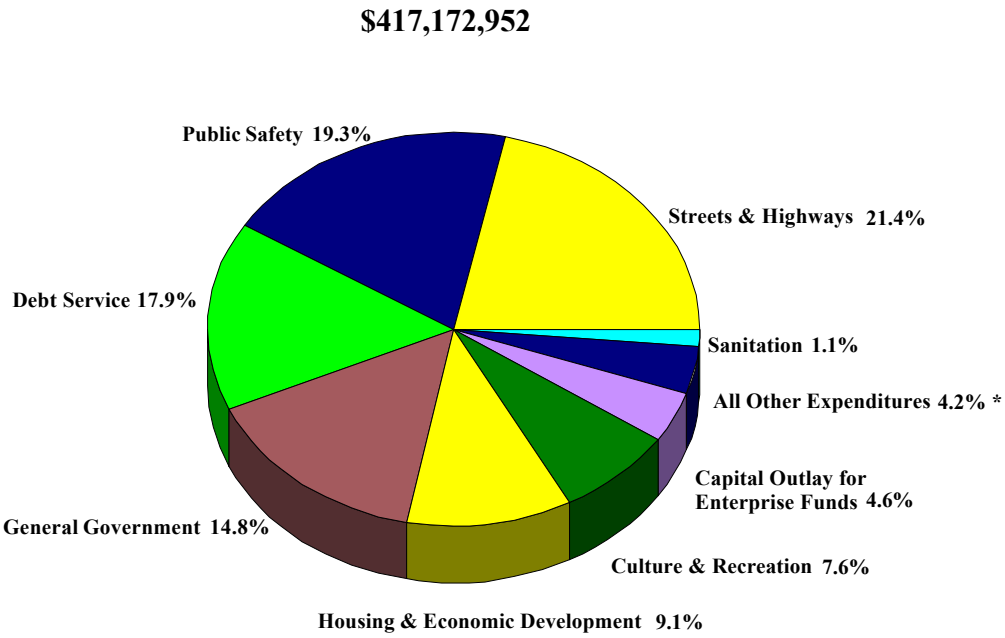
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, and Debt Service funds. In 2002, cities under 2,500 in population expended $417.2 million from Governmental Funds to provide city services. This represents 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%)[4], 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.

Figure 9: Total Governmental Expenditures **



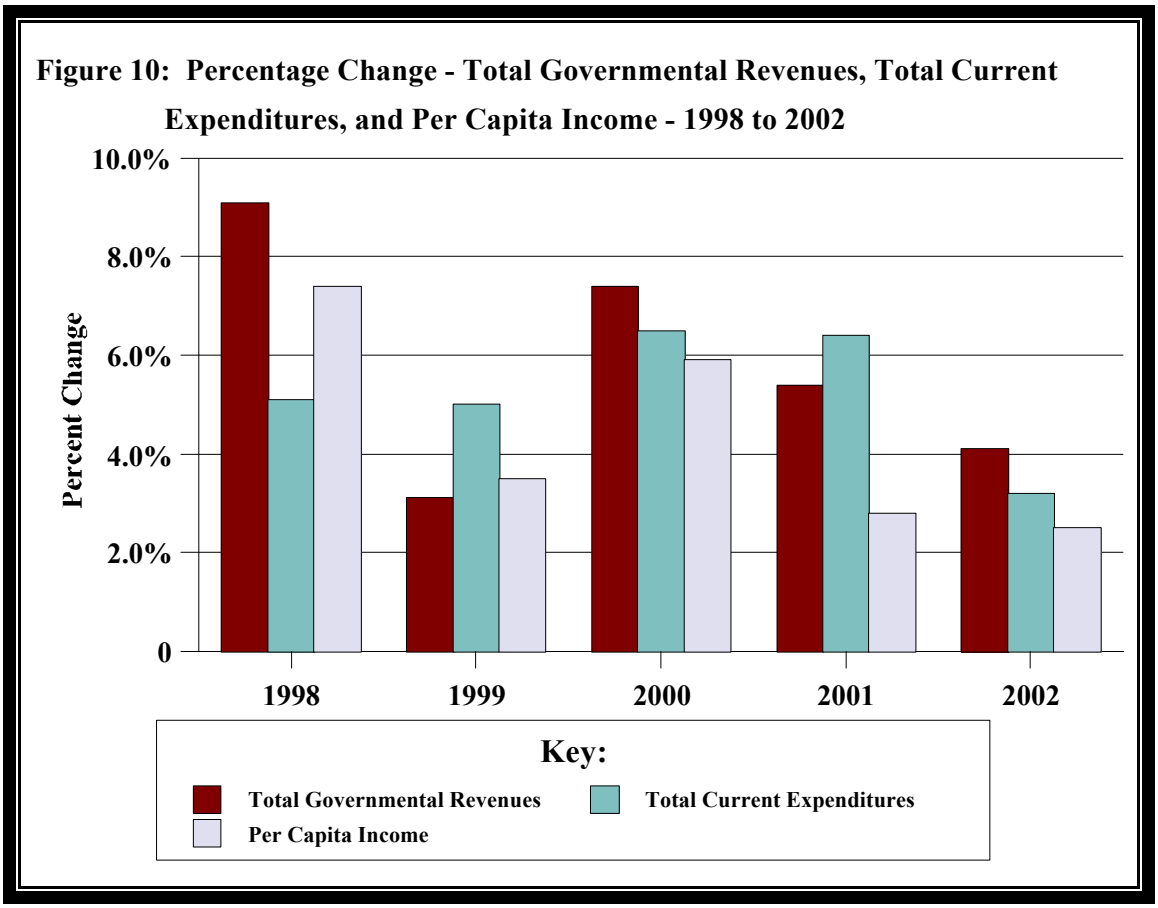
* Includes airport, health, unallocated insurance, and all other unallocated expenditures.
** Includes current expenditures, capital outlays, and debt service, but excludes transfers to Enterprise Funds.

[4] 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.[5] 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.[6] 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



[5] 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.

[6] 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.

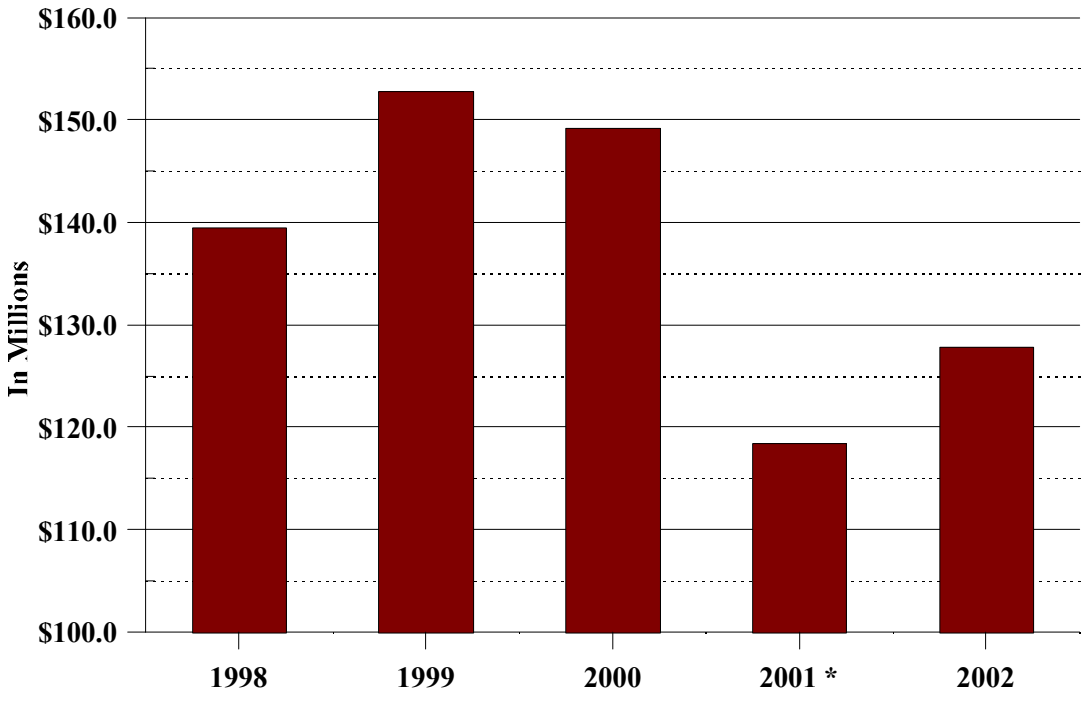
Capital Outlay Expenditures

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.

Figure 11: Total Capital Outlay Expenditures, 1998 to 2002



* The large decrease in 2001 reflects the smaller number of cities under 2,500 in population in 2001

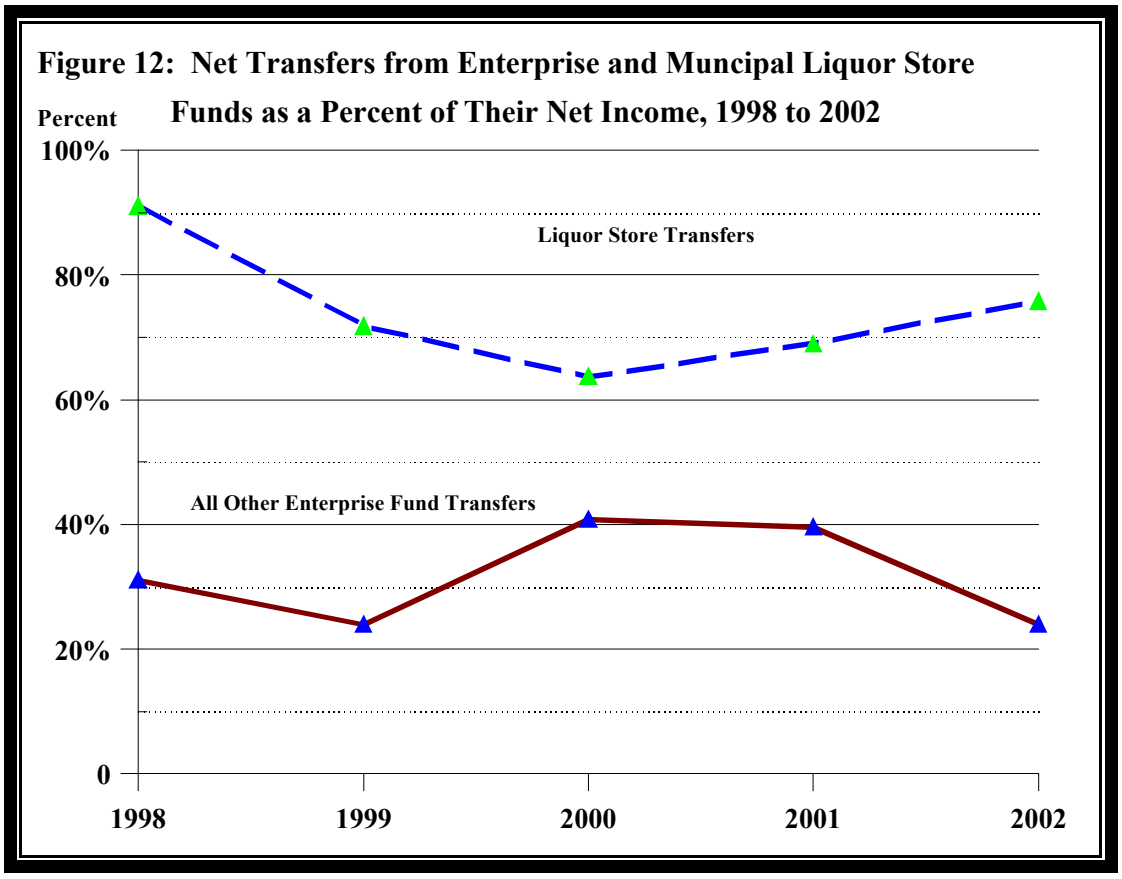
Municipal Enterprises

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

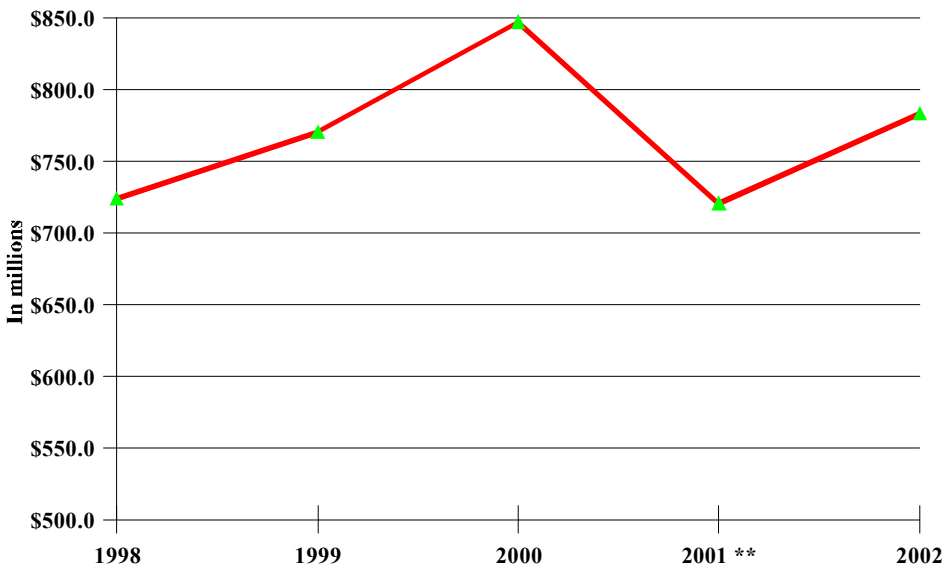
Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. Cities are restricted by law from borrowing 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

	2002 Amount	2001 Amount
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
Total Bonded Indebtedness	**$598,616,010**	**$541,129,919**

Figure 13: Outstanding Long-Term Indebtedness as of December 31, 2002



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

** The large decrease reflects the smaller number of cities under 2,500 in population in 2001.

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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
GOVERNMENTAL FUND REVENUES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	CHANGE
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%
Intergovernmental Revenues											
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%
Total Intergovernmental Revenues	**946,025,394**	**31.6%**	**927,295,193**	**30.6%**	**973,491,763**	**29.4%**	**1,016,903,929**	**29.6%**	**1,139,925,062**	**32.0%**	20.5%
Departmental Fees and Service Charges											
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%
Total Fees and Service Charges	**231,357,900**	**7.7%**	**249,316,659**	**8.2%**	**265,718,295**	**8.0%**	**305,485,816**	**8.9%**	**336,997,419**	**9.5%**	45.7%
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%
Total Revenues	**2,992,318,578**	**100.0%**	**3,034,781,689**	**100.0%**	**3,314,102,294**	**100.0%**	**3,433,265,890**	**100.0%**	**3,561,949,991**	**100.0%**	19.0%
Other Financing Sources											
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		---		---		---		
Total Borrowing	**531,982,296**		**714,125,867**		**613,679,469**		**633,330,892**		**864,414,203**		
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		
Total Revenues & Other Financing Sources	**4,117,510,965**		**4,493,325,760**		**4,698,614,247**		**4,883,114,703**		**5,217,865,572**		

*** 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

	1998		1999		2000		2001		2002		5-YEAR
GOVERNMENTAL FUND EXPENDITURES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	CHANGE
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%
Total Current Expenditures	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%
Total Capital Outlay	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%
Total Debt Service	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%
Total Expenditures	**3,401,409,417**	**100.0%**	**3,566,588,793**	**100.0%**	**3,667,822,805**	**100.0%**	**4,080,953,060**	**100.0%**	**4,130,700,639**	**100.0%**	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		
Total Expenditures & Other Financing Uses	**4,045,503,762**		**4,318,802,287**		**4,399,227,039**		**4,934,167,639**		**5,051,426,704**		

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

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION 2002		TOTAL CITIES OVER 2,500 POPULATION 2001		PERCENT INCREASE (DECREASE)
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)	---	---	---	---	---	---	---	---	---	---	177,487,096	5.3%	---
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

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION 2002		2001		PERCENT INCREASE
EXPENDITURES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	(DECREASE)
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%
Total Current Expenditures	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%
Total Capital Outlay	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%
Total Debt Service	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%
Total Expenditures	**1,313,425,372**	**100.0%**	**1,549,425,957**	**100.0%**	**556,155,571**	**100.0%**	**711,693,739**	**100.0%**	**4,130,700,639**	**100.0%**	**4,080,953,060**	**100.0%**	**1.2%**
PERCENT OF TOTAL EXPENDITURES	31.8%		37.5%		13.5%		17.4%		100.0%		100.0%		
Other Financing Uses													
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		
Total Expenditures & Other Financing Uses	**1,733,467,946**		**1,850,965,746**		**647,751,612**		**819,241,400**		**5,051,426,704**		**4,934,167,639**		
Unreserved Fund Balance													
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		
Total	**261,702,460**		**420,343,225**		**197,175,913**		**251,973,486**		**1,131,195,084**		**1,087,532,494**		
As a percent of total current expenditures	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 Amount	1998 %	1999 Amount	1999 %	2000 Amount	2000 %	2001 Amount	2001 %	2002 Amount	2002 %	5-Year Change
REVENUES											
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%
Total Intergovernmental Revenues	**137,651,605**	**39.9%**	**144,651,796**	**40.7%**	**144,426,178**	**37.8%**	**133,063,780**	**39.9%**	**145,692,762**	**42.0%**	**5.8%**
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%
Total Revenues	**344,680,305**	**100.0%**	**355,257,389**	**100.0%**	**381,581,485**	**100.0%**	**333,139,618**	**100.0%**	**346,689,589**	**100.0%**	**0.6%**
OTHER FINANCING SOURCES:											
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		
Total Revenues and Other Sources	**459,701,019**		**470,483,064**		**489,856,604**		**425,067,952**		**454,429,967**		
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
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%
Total Expenditures	**425,009,374**	**100.0%**	**446,965,204**	**100.0%**	**450,024,484**	**100.0%**	**386,365,847**	**100.0%**	**417,172,952**	**100.0%**	**-1.8%**
OTHER FINANCING USES:											
Transfers to Enterprise Funds	4,384,429		6,969,450		5,703,913		5,995,869		8,136,968		
Total Expenditures and Other Uses	**429,393,803**		**453,934,654**		**455,728,397**		**392,361,716**		**425,309,920**		

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

	Population 2, 000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase
	Type 1		**Type 2**		**Type 3**		**Type 4**		**Type 5**		**2002**		**2001**		(Decrease)
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%
Total Revenues	**55,281,572**	**100.0%**	**68,630,550**	**100.0%**	**67,470,163**	**100.0%**	**92,930,325**	**100.0%**	**62,376,979**	**100.0%**	**346,689,589**	**100.0%**	**333,139,618**	**100.0%**	4.1%
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		
Total Revenues and Other Financing Sources	**89,379,423**		**96,736,169**		**103,420,819**		**126,257,854**		**81,175,101**		**496,969,366**		**459,472,667**		

*** Market Value Credit program replaced HACA/MHHC 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 2,000 - 2,500 Type 1 Amount	%	Population 1,500 - 2,000 Type 2 Amount	%	Population 1,000 - 1,500 Type 3 Amount	%	Population 500 - 1,000 Type 4 Amount	%	Population Under 500 Type 5 Amount	%	Total Cities 2002 Amount	%	Total Cities 2001 Amount	%	Percent Increase (Decrease)
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				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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	---	3,537	---	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	3,955,096
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	---	350,798	91,422	4,893	12,854	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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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	792	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	8,039,432	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	25,344	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	280,839	---	---	---	---	280,839

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

	Revenues												Other Financing Sources				Total
														Other	Transfers		Revenues
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Financing Sources	Enterprise Funds	Governmental Funds	and Other Sources
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
														Other	Transfers		Revenues
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Financing Sources	Enterprise Funds	Governmental Funds	and Other Sources
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	---	3,632	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	---	---	600	---	469,717
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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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
FOSSTON	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	2,633	---	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				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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	---	3,618	---	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	331,926	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				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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	29,025	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	929,336
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	1,015,376
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	1,680	---	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				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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	913,498	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	3,291,293	3,009,088	---	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	16,021,048	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	114,000	---	20,000	---	321,941

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Revenues and Other Sources
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	1,055,865	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	---	5,997	---	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	1,865,635	157,070	218,615	---	1,528,882	59,387	1,588,269	588,462	84,709	119,437	130,421	4,752,618	6,015,574	493,424	906,300	1,819,468	13,987,384

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers 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	---	---	---	6,346	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	664,992

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Revenues and Other Sources
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	---	---	12,888	---	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	19,808,085	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	469,143	---	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	24,455	---	---	---	---	24,455
SOUTH HAVEN	51,450	1,279	683	39,062	57,037	1,500	97,599	88,228	---	2,032	8,654	249,925	---	---	10,000	---	259,925

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In: Enterprise Funds	Transfers In: Governmental Funds	Total Revenues and Other Sources
SOUTH ST. PAUL	6,283,753	1,229,735	488,538	241,026	6,837,459	457,140	7,535,625	2,014,858	102,156	782,750	261,744	18,699,159	600,342	---	---	3,341,053	22,640,554
SPICER	633,521	461,581	32,417	---	189,055	32,208	221,263	123,276	4,020	76,733	729,929	2,282,740	---	---	550,000	303,824	3,136,564
SPRING GROVE	212,630	11,798	1,793	---	510,132	---	510,132	37,859	2,681	18,611	219,464	1,014,968	105,000	---	71,107	171,870	1,362,945
SPRING HILL	7,894	---	1,430	---	7,746	---	7,746	6,048	---	---	3,951	27,069	---	---	---	---	27,069
SPRING LAKE PARK	2,208,466	542,966	131,844	15,000	831,850	24,846	871,696	383,530	105,745	309,157	149,556	4,702,960	5,869,196	---	150,000	93,740	10,815,896
SPRING PARK	751,976	4,627	59,671	---	30,505	11,064	41,569	23,593	20,622	114,176	19,793	1,036,027	764,685	---	---	230,206	2,030,918
SPRING VALLEY	640,044	266,336	23,586	515,536	920,043	28,107	1,463,686	308,884	9,670	95,918	863,053	3,671,177	1,140,000	---	131,188	327,469	5,269,834
SPRINGFIELD	538,635	133,609	5,705	176,544	896,386	12,850	1,085,780	177,864	14,962	88,940	439,619	2,485,114	1,545,376	---	---	246,352	4,276,842
SQUAW LAKE	5,128	---	1,450	---	15,805	61,638	77,443	10,881	---	51	161,795	256,748	---	---	---	272	257,020
STACY	115,355	---	4,939	---	158,216	1,668	159,884	41,666	5,940	4,218	29,119	361,121	---	---	---	30,925	392,046
STAPLES	505,437	145,632	10,425	---	1,134,392	---	1,134,392	180,366	26,583	211,464	37,509	2,251,808	---	---	---	31,548	2,283,356
STARBUCK	280,318	76,979	21,920	---	401,013	---	401,013	76,412	4,482	11,886	120,611	993,621	---	---	26,737	30,000	1,050,358
STEEN	11,189	---	---	---	23,283	690	23,973	11,370	---	4,356	600	51,488	---	---	---	---	51,488
STEPHEN	91,478	81,732	1,146	---	196,905	---	196,905	19,979	197	6,446	89,256	487,139	105,000	---	23,000	---	615,139
STEWART	162,397	---	2,612	---	268,501	---	268,501	61,336	4,533	6,198	85,815	591,392	---	---	---	59,702	651,094
STEWARTVILLE	942,060	206,469	16,492	---	1,159,692	30,234	1,189,926	276,830	2,396	169,970	500,989	3,305,132	---	---	62,180	318,062	3,685,374
STILLWATER	6,712,570	1,169,295	748,800	84,294	2,622,231	90,682	2,797,207	2,409,358	116,793	444,082	1,921,361	16,319,466	9,302,650	23,409	---	4,094,539	29,740,064
STOCKTON	87,992	33,719	17,487	---	88,880	---	88,880	4,722	---	12,871	46,173	291,844	---	---	395	15,276	307,515
STORDEN	98,857	14,783	561	---	106,299	---	106,299	36,810	---	8,958	16,320	282,588	---	125	---	19,893	302,606
STRANDQUIST	3,123	---	1,550	---	616,766	---	616,766	6,566	---	173	1,518	629,696	117,000	---	23,032	137,725	907,453
STRATHCONA	1,758	---	12	---	4,047	---	4,047	1,800	---	723	65	8,405	---	---	---	---	8,405
STURGEON LAKE	53,298	7,732	5,584	---	26,474	---	26,474	21,641	---	3,623	10,204	128,556	685,000	---	---	121,516	935,072
ST. ANTHONY	3,296,718	200,527	101,027	---	3,133,124	81,710	3,214,834	1,053,223	94,700	227,226	639,925	8,828,180	1,492,853	---	385,500	2,048,340	12,754,873
ST. ANTHONY [STEARNS]	2,325	---	852	1,654	4,755	782	7,191	8	---	1,522	---	11,898	---	---	---	---	11,898
ST. AUGUSTA	203,300	6,000	34,867	---	220,767	---	220,767	19,162	3,115	12,046	10,824	510,081	---	---	---	---	510,081
ST. BONIFACIUS	448,880	313,566	173,179	---	175,106	5,391	180,497	207,139	20,216	113,249	343,415	1,800,141	2,883,223	---	52,594	1,452,292	6,188,250
ST. CHARLES	447,459	10,549	57,804	---	725,063	29,208	754,271	389,723	19,735	100,966	129,330	1,909,837	---	---	110,320	---	2,020,157
ST. CLAIR	177,061	1,568	2,585	---	171,453	600	172,053	57,532	---	18,942	38,613	468,354	---	---	---	---	468,354
ST. CLOUD	19,067,231	10,169,569	2,056,970	4,168,218	19,676,483	857,058	24,701,759	2,770,352	1,111,439	2,030,614	4,357,368	66,265,302	15,298,217	4,414,856	251,726	9,681,567	95,911,668
ST. FRANCIS	1,273,823	26,235	286,187	16,250	523,164	236	539,650	1,811,012	38,443	165,403	95,186	4,235,939	---	967,500	11,500	747,604	5,962,543
ST. HILAIRE	33,249	1,757	1,943	---	50,985	---	50,985	36,040	---	2,517	23,812	150,303	---	---	6,000	---	156,303
ST. JAMES	522,377	84,776	26,345	105,512	1,394,815	2,338	1,502,665	289,857	34,359	66,335	237,579	2,764,293	945,585	55,223	1,039,646	75,828	4,880,575
ST. JOSEPH	541,610	1,174,113	142,198	398,895	925,563	7,044	1,331,502	347,933	56,299	234,394	169,296	3,997,345	5,644,643	165,592	---	87,531	9,895,111
ST. LEO	4,479	---	131	---	14,366	---	14,366	4,385	---	559	3,381	27,301	---	---	3,696	---	30,997
ST. LOUIS PARK	18,052,534	574,314	2,140,905	312,685	6,493,377	1,147,497	7,953,559	1,951,669	277,812	2,181,428	5,715,376	38,847,597	6,140,866	---	7,346,665	8,273,434	60,608,562
ST. MARTIN	55,836	---	3,000	---	40,346	---	40,346	26,532	---	4,140	150,023	279,877	---	---	21,387	23,316	324,580
ST. MARY'S POINT	106,092	---	174,120	2,856	1,044	1,685	5,585	45	1,057	3,025	1,961	291,885	---	---	---	22,364	314,249
ST. MICHAEL	2,486,746	1,528,652	1,198,698	61,281	1,135,014	297,478	1,493,773	1,267,234	---	738,153	176,842	8,890,098	4,351,812	---	818,416	2,719,475	16,779,801
ST. PAUL	105,399,498	17,547,027	9,022,978	19,421,683	108,090,404	5,046,808	132,558,895	36,218,180	3,557,404	15,159,819	19,379,985	338,843,786	54,340,345	---	12,248,480	74,209,243	479,641,854
ST. PAUL PARK	1,090,707	52,493	72,301	---	849,341	308,135	1,157,476	146,809	52,305	63,301	286,514	2,921,906	1,681,954	---	25,000	45,000	4,673,860
ST. PETER	1,223,464	350,656	168,892	871,698	2,495,159	---	3,366,857	323,461	82,211	105,229	1,091,913	6,712,683	3,243,120	29,500	733,993	559,721	11,279,017
ST. ROSA	4,779	---	2,079	---	4,177	---	4,177	20,521	---	1,154	1,479	34,189	---	---	---	---	34,189
ST. STEPHEN	124,495	4,924	5,940	---	115,033	---	115,033	67,961	1,634	3,091	31,612	354,690	---	---	---	54,635	409,325
ST. VINCENT	3,623	---	---	---	15,396	---	15,396	268	---	---	---	19,287	---	---	---	---	19,287
SUNBURG	23,975	---	10	---	29,030	---	29,030	74,791	219	10,306	7,837	146,168	---	---	---	378,128	524,296
SUNFISH LAKE	231,192	---	34,909	---	2,032	277	2,309	1,090	2,055	5,789	1,171	278,515	---	---	---	---	278,515
SWANVILLE	47,664	---	3,183	---	95,513	2,352	97,865	25,728	748	1,161	37,761	214,110	---	---	---	84	214,194
TACONITE	40,677	---	465	---	212,912	---	212,912	23,432	---	35,431	22,133	335,050	---	---	---	27,342	362,392
TAMARACK	7,722	---	1,980	496,341	196,518	1,898	694,757	35	---	1,124	7,046	712,664	55,400	---	---	---	768,064
TAOPI	2,301	---	700	---	5,508	---	5,508	1,139	---	1,064	---	10,712	---	---	---	---	10,712
TAUNTON	21,206	---	2,555	---	28,000	---	28,000	2,344	---	4,737	14,299	73,141	---	---	---	500	73,641
TAYLORS FALLS	365,873	46,705	15,679	14,749	187,847	---	202,596	48,641	1,043	7,302	75,245	763,084	1,196,080	---	6,147	15,000	1,980,311
TENNEY	1,504	---	---	---	1,734	---	1,734	---	---	29	---	3,267	---	---	---	---	3,267
TENSTRIKE	13,840	---	2,824	---	13,774	---	13,774	150	---	---	107	30,695	---	---	---	---	30,695
THIEF RIVER FALLS	1,468,445	650,669	71,896	451,347	3,646,625	203,245	4,301,217	757,786	72,358	104,007	440,422	7,866,800	---	---	642,355	---	8,509,155
THOMSON	72,034	3,458	515	---	19,337	---	19,337	---	309	1,745	3,670	101,068	---	---	1,840	---	102,908
TINTAH	8,294	---	300	---	16,275	---	16,275	10,267	---	27	17,177	52,340	---	---	---	11,000	63,340
TONKA BAY	453,652	17,151	111,093	---	16,293	4,198	20,491	4,743	16,568	52,622	6,581	682,901	---	---	107,362	16,346	806,609
TOWER	160,476	---	8,955	---	199,260	18,721	217,981	238,381	3,407	15,722	431,748	1,076,670	33,010	---	---	38,667	1,148,347
TRACY	492,755	66,408	9,237	---	1,039,626	---	1,039,626	66,860	6,271	153,521	216,833	2,051,511	445,706	---	336,433	458,591	3,292,241
TRAIL	7,765	---	1,500	---	3,810	---	3,810	2	---	31	4,796	17,904	---	---	---	---	17,904
TRIMONT	87,676	23,797	379	---	254,152	2,455	256,607	29,671	7,486	17,998	25,625	449,239	71,719	---	---	---	520,958
TROMMALD	14,879	---	640	---	17,506	---	17,506	---	---	840	567	34,432	---	9,014	2,200	---	45,646
TROSKY	8,112	---	2,395	---	9,631	---	9,631	251	66	504	9,428	30,387	---	---	---	1,204	31,591

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
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

	Revenues												Other Financing Sources				
							Total							Other	Transfers		Total
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Financing Sources	Enterprise Funds	Governmental Funds	Revenues and Other Sources
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-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
ADA	1,668	276,232	581,088	229,768	115,216	281,847	79,294	---	1,563,445	775,078	38,000	21,201	2,397,724	---	---	196,588	2,594,312
ADAMS	791	96,510	112,695	43,474	40,520	13,888	108	44,488	351,683	790,089	25,000	29,886	1,196,658	---	5,226	168,400	1,370,284
ADRIAN	1,214	108,660	144,233	132,607	---	128,766	116,483	123,199	753,948	511,287	116,000	76,745	1,457,980	178,580	82,763	512,892	2,232,215
AFTON	2,890	396,886	323,769	358,468	14,738	8,231	2,296	2,541	1,106,929	258,252	40,000	3,485	1,408,666	---	---	36,102	1,444,768
AITKIN	2,074	176,679	525,037	263,834	---	35,391	30,958	41,507	1,073,406	401,041	144,778	157,846	1,777,071	---	---	106,869	1,883,940
AKELEY	395	86,868	94,380	40,590	---	22,473	---	11,803	256,114	49,443	11,944	1,123	318,624	---	19,818	13,067	351,509
ALBANY	1,859	176,883	340,981	120,407	---	47,609	---	---	685,880	351,831	205,595	317,021	1,560,327	---	---	---	1,560,327
ALBERT LEA	18,079	1,262,350	4,445,069	2,121,746	---	2,701,791	725,240	373,189	11,629,385	3,403,908	748,307	417,897	16,199,497	---	225,000	3,737,651	20,162,148
ALBERTA	138	17,891	2,454	7,255	10,154	---	---	3,125	40,879	1,453	7,389	2,541	52,262	---	1,683	5,627	59,572
ALBERTVILLE	4,517	526,050	328,142	202,812	42,393	60,246	102,957	---	1,262,600	3,160,623	838,122	248,245	5,509,590	---	---	15,000	5,524,590
ALDEN	665	127,812	65,240	36,644	---	22,898	---	4,214	256,808	194,574	50,000	9,733	511,115	---	---	8,000	519,115
ALDRICH	49	5,514	1,616	3,671	45	539	---	1,316	12,701	---	---	---	12,701	---	---	---	12,701
ALEXANDRIA	9,855	994,116	2,033,827	869,587	186,252	876,500	475,879	159,959	5,596,120	3,377,146	1,455,000	378,460	10,806,726	---	---	3,520,971	14,327,697
ALPHA	121	25,584	30,023	7,985	7,941	5,941	---	---	77,474	43,411	---	---	120,885	---	---	24,566	145,451
ALTURA	424	52,904	111,929	34,232	352	13,050	---	8,833	221,300	30,225	---	---	251,525	---	41,859	4,161	297,545
ALVARADO	365	51,334	6,007	72,562	1,771	4,725	34,554	24,328	195,281	---	80,247	24,720	300,248	---	---	---	300,248
AMBOY	570	57,021	69,766	59,982	---	780	---	7,619	195,168	58,060	---	---	253,228	---	19,784	77,941	350,953
ANDOVER	28,664	1,535,144	2,443,584	1,951,400	160,204	722,948	720,962	30,614	7,564,856	5,956,939	7,070,000	1,796,774	22,388,569	---	---	4,449,206	26,837,775
ANNANDALE	2,713	293,627	440,067	222,598	---	48,535	3,500	36,286	1,044,613	1,122,952	350,000	230,622	2,748,187	---	44,268	449,194	3,241,649
ANOKA	18,121	1,145,707	3,663,070	1,395,520	---	1,304,519	623,806	112,036	8,244,658	5,451,230	1,850,000	335,571	15,881,459	---	---	2,556,000	18,437,459
APPLE VALLEY	47,761	3,411,830	6,961,297	2,763,238	---	3,391,172	503,446	428,134	17,459,117	13,262,382	8,045,000	2,388,228	41,154,727	---	---	6,749,689	47,904,416
APPLETON	2,586	266,909	448,805	346,425	17,575	208,058	3,437	309,370	1,600,579	604,271	486,707	45,754	2,737,311	---	---	---	2,737,311
ARCO	96	15,060	4,502	10,276	---	100	---	3,307	33,245	---	---	---	33,245	---	3,000	---	36,245
ARDEN HILLS	9,660	772,612	1,007,117	338,627	---	452,255	82,817	159,944	2,813,372	482,286	155,000	131,318	3,581,976	---	---	584,660	4,166,636
ARGYLE	657	67,155	52,587	121,296	---	24,803	57,737	44,213	367,791	70,269	57,476	13,303	508,839	---	13,908	163,518	686,265
ARLINGTON	2,085	258,119	438,195	252,336	8,233	138,974	142,365	14,945	1,253,167	465,099	456,251	467,335	2,641,852	---	---	---	2,641,852
ASHBY	477	62,648	80,305	35,060	611	14,404	4,919	1,743	199,690	---	10,000	5,868	215,558	---	---	---	215,558
ASKOV	372	60,677	19,779	15,000	---	24,708	---	10,862	131,026	2,371	---	---	133,397	---	---	---	133,397
ATWATER	1,074	160,472	184,299	120,456	1,660	38,153	---	30	505,070	114,191	105,000	120,666	844,927	---	---	440,102	1,285,029
AUDUBON	458	112,128	80,297	28,724	8,118	8,905	76,581	8,845	323,598	444,204	418,000	43,102	1,228,904	---	102,463	9,800	1,341,167
AURORA	1,819	243,597	437,637	424,120	---	178,347	46,217	43,464	1,373,382	207,893	130,000	116,755	1,828,030	---	---	336,358	2,164,388
AUSTIN	23,670	1,529,535	4,046,825	3,021,294	---	3,158,333	659,891	221,797	12,637,675	9,160,805	975,000	739,775	23,513,255	---	19,000	417,013	23,949,268
AVOCA	138	13,731	4,482	7,152	3,222	3,652	7,095	4,054	43,388	33,083	10,000	1,900	88,371	---	10,000	2,049	100,420
AVON	1,270	367,567	218,402	85,308	---	24,670	131,373	22,500	849,820	67,662	594,264	117,466	1,629,212	---	---	11,631	1,640,843
BABBITT	1,663	329,505	424,726	211,509	---	247,248	95,286	72,344	1,380,618	111,647	43,472	125,781	1,661,518	---	---	323,991	1,985,509
BACKUS	314	54,501	63,583	15,556	4,377	5,153	2,725	40,431	186,326	69,387	---	---	255,713	---	5,000	4,509	265,222
BADGER	466	139,809	32,419	21,263	---	600	17,732	12,627	224,450	160,543	29,851	24,171	439,015	---	---	---	439,015
BAGLEY	1,221	454,951	372,325	207,965	---	40,959	24,473	20,911	1,121,584	126,703	---	1,539	1,249,826	---	31,215	---	1,281,041
BALATON	621	69,524	95,518	60,306	---	46,144	63,807	11,175	346,474	272,737	28,568	42,529	690,308	---	---	79,431	769,739
BARNESVILLE	2,260	488,375	376,588	150,111	---	162,505	227,521	1,400	1,406,500	1,142,781	144,473	109,092	2,802,846	---	16,055	661,673	3,480,574
BARNUM	547	134,555	14,026	98,639	---	16,894	---	1,409	265,523	8,124	17,500	7,814	298,961	---	6,000	3,500	308,461
BARRETT	356	69,620	36,000	27,431	50,129	25,426	---	---	208,606	37,037	109,532	46,170	401,345	---	---	---	401,345
BARRY	21	3,201	751	1,596	---	---	---	---	5,548	---	---	---	5,548	---	---	---	5,548
BATTLE LAKE	768	158,449	187,883	51,207	1,582	37,783	38,857	36,697	512,458	169,299	30,000	18,065	729,822	---	---	12,796	742,618
BAUDETTE	1,072	136,065	229,759	132,057	---	91,651	27,652	28,524	645,708	453,651	---	---	1,099,359	---	---	---	1,099,359
BAXTER	6,124	1,041,916	1,059,450	303,828	---	336,289	379,454	4,376	3,125,313	3,405,657	3,511,024	377,176	10,419,170	---	54,700	354,989	10,828,859
BAYPORT	3,146	550,869	788,912	196,893	4,706	332,652	---	2,974	1,877,006	193,493	190,000	88,848	2,349,347	---	---	758,300	3,107,647
BEARDSLEY	254	63,140	30,502	20,533	1,324	1,132	---	8,135	124,766	12,416	7,634	5,041	149,857	---	3,325	24,197	177,379
BEAVER BAY	184	62,740	7,945	35,563	---	32,281	---	18,535	157,064	6,672	5,000	4,762	173,498	---	---	---	173,498
BEAVER CREEK	248	47,894	28,179	64,097	---	1,602	---	---	141,772	90,942	---	---	232,714	---	---	23,021	255,735
BECKER	3,220	625,016	691,946	486,666	10,140	884,144	137,713	5,000	2,840,625	1,770,804	2,280,000	2,134,359	9,025,788	---	---	2,721,932	11,747,720
BEJOU	93	19,071	919	3,817	1,600	5,590	28,866	1,200	61,063	387,808	---	---	448,871	---	---	---	448,871
BELGRADE	730	74,694	112,141	77,188	58,981	10,690	22,984	40,035	396,713	32,182	75,000	182,780	686,675	---	9,000	---	695,675
BELLE PLAINE	4,550	658,909	554,407	310,336	16	203,126	50,642	345	1,777,781	1,994,687	1,486,000	557,999	5,816,467	755,000	346,116	1,523,276	8,440,859
BELLECHESTER	171	7,854	7,739	6,809	17,142	2,700	---	311	42,555	1,051	---	---	43,606	---	---	13,063	56,669
BELLINGHAM	197	26,821	22,642	28,599	14,896	5,770	---	---	98,728	20,905	---	---	119,633	---	17,131	---	136,764
BELTRAMI	96	20,100	7,264	5,274	4,229	1,700	---	---	38,567	6,400	5,000	2,600	52,567	---	---	---	52,567
BELVIEW	396	72,182	51,385	114,171	---	5,450	79	---	243,267	8,211	57,811	33,001	342,290	---	---	---	342,290
BEMIDJI	12,408	1,189,739	2,938,455	1,297,415	---	678,427	223,370	682,143	7,009,549	2,911,995	915,316	907,958	11,744,818	---	157,522	416,373	12,318,713
BENA	111	9,250	1,320	7,980	2,000	3,000	---	2,000	25,550	9,250	---	---	34,800	---	---	---	34,800
BENSON	3,391	442,845	674,267	408,396	---	307,953	239,034	453,946	2,526,441	635,561	325,000	55,941	3,542,943	72,398	---	987,837	4,603,178
BERTHA	465	88,070	66,245	22,488	---	9,065	1,955	---	187,823	198,463	---	---	386,286	---	---	---	386,286

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
BETHEL	449	93,363	62,293	45,736	8,788	2,693	---	---	212,873	---	23,940	22,864	259,677	---	---	---	259,677
BIG FALLS	263	94,380	20,712	41,519	---	31,591	66,211	30,082	284,495	10,226	---	---	294,721	---	8,200	28,862	331,783
BIG LAKE	7,273	488,877	957,698	322,179	36,601	248,868	371,424	46,749	2,472,396	3,845,067	592,629	304,860	7,214,952	943,056	---	591,160	8,749,168
BIGELOW	224	23,455	27,411	6,906	15,726	345	---	10,316	84,159	76,945	---	---	161,104	---	---	95,000	256,104
BIGFORK	469	98,518	89,913	21,801	---	10,416	---	14,157	234,805	122,687	11,000	9,072	377,564	---	13,037	30,568	421,169
BINGHAM LAKE	161	26,956	1,517	29,098	637	1,381	---	6,038	65,627	3,337	---	---	68,964	---	26,354	---	95,318
BIRCHWOOD	971	110,019	95,867	24,032	131,103	4,207	---	6,246	371,474	7,980	---	---	379,454	---	2,438	17,493	399,385
BIRD ISLAND	1,193	105,009	156,808	110,829	6,040	56,909	58,012	5,951	499,558	388,866	127,000	33,182	1,048,606	---	---	192,936	1,241,542
BISCAY	114	18,798	664	4,462	---	3,655	---	---	27,579	---	---	---	27,579	---	197,167	---	224,746
BIWABIK	928	200,903	341,994	202,767	---	47,560	203,392	157,542	1,154,158	197,264	84,343	91,947	1,527,712	195,000	---	124,400	1,847,112
BLACKDUCK	727	138,415	137,684	132,657	---	32,764	94,500	5,776	541,796	39,501	78,698	46,762	706,757	---	76,000	16,813	799,570
BLAINE	48,000	6,027,519	6,629,124	2,032,722	2,385,047	2,198,620	961,305	1,284,237	21,518,574	6,240,824	3,549,698	1,425,631	32,734,727	1,230,000	---	6,301,613	40,266,340
BLOMKEST	185	15,408	24,275	8,396	9,333	7,694	---	2,242	67,348	8,251	5,000	6,161	86,760	---	1,000	24,500	112,260
BLOOMING PRAIRIE	1,946	295,235	269,350	151,681	---	163,767	2,357	27,454	909,844	854,770	102,921	65,890	1,933,425	---	20,500	44,973	1,998,898
BLOOMINGTON	85,400	6,553,126	17,273,827	4,974,962	---	7,789,207	7,476,046	5,164,574	49,231,742	30,253,835	5,580,000	3,253,877	88,319,454	---	10,721,579	23,863,408	122,904,441
BLUE EARTH	3,573	328,795	598,363	467,110	68,585	281,424	383,603	53,090	2,180,970	609,750	1,168,800	845,713	4,805,233	---	---	468,102	5,273,335
BLUFFTON	212	15,797	15,255	5,099	360	9,826	---	5,070	51,407	5,271	---	---	56,678	---	---	2,500	59,178
BOCK	103	16,241	---	3,879	---	481	---	---	20,601	100,940	255,000	---	376,541	---	---	---	376,541
BORUP	90	8,062	2,185	4,771	660	---	---	3,328	19,006	---	---	---	19,006	---	---	---	19,006
BOVEY	668	76,095	143,160	122,727	---	42,195	---	169,434	553,611	155,246	25,618	19,750	754,225	---	---	34,280	788,505
BOWLUS	256	6,578	21,040	15,411	---	2,370	---	15,995	61,394	20,000	20,000	2,651	104,045	---	---	---	104,045
BOY RIVER	38	1,271	313	2,024	66	136	---	760	4,570	3,275	---	---	7,845	---	---	---	7,845
BOYD	198	53,268	34,345	37,647	16,472	725	---	38,574	181,031	151,431	2,232	880	335,574	---	---	8,016	343,590
BRAHAM	1,301	225,052	224,978	211,576	---	3,761	30,673	---	696,040	73,739	47,617	33,588	850,984	---	---	---	850,984
BRAINERD	13,646	992,415	3,672,133	1,367,758	276,222	1,250,842	608,762	1,640,529	9,808,661	4,835,559	830,836	222,820	15,697,876	---	---	4,398,656	20,096,532
BRANDON	443	55,734	43,111	48,790	2,041	17,661	29,003	18,190	214,530	102,148	7,433	567	324,678	---	96,220	81,856	502,754
BRECKENRIDGE	3,539	342,147	926,054	385,461	28,758	388,082	293,403	51,447	2,415,352	610,573	317,197	152,565	3,495,687	---	79,180	217,413	3,792,280
BREEZY POINT	1,151	213,704	348,747	311,514	6,508	14,610	15,465	15,868	926,416	188,755	140,547	57,926	1,313,644	---	---	---	1,313,644
BREWSTER	490	35,369	34,565	27,322	36,215	1,812	---	13,731	149,014	96,382	30,000	9,205	284,601	---	1,342	26,376	312,319
BRICELYN	369	61,068	36,628	66,896	5,953	1,748	425	---	172,718	33,486	26,791	8,293	241,288	---	---	35,084	276,372
BROOK PARK	159	38,221	20,585	3,169	---	5,723	---	---	67,698	---	---	---	67,698	---	---	4,500	72,198
BROOKLYN CENTER	29,185	2,426,658	6,230,222	1,986,692	---	2,125,415	2,095,545	---	14,864,532	9,633,419	3,000,000	1,062,851	28,560,802	---	---	4,063,453	32,624,255
BROOKLYN PARK	68,600	5,022,289	12,503,635	5,000,771	---	5,975,000	5,262,910	97,959	33,862,564	28,283,387	3,888,000	2,946,313	68,980,264	---	50,000	14,222,959	83,253,223
BROOKS	141	23,658	483	4,854	6,320	1,238	5,000	7,200	48,753	23,300	---	2,065	74,118	---	---	---	74,118
BROOKSTON	96	6,784	2,750	7,360	1,149	2,101	---	200	20,344	---	---	---	20,344	---	---	---	20,344
BROOTEN	645	75,624	88,437	96,931	---	39,632	124,427	41,885	466,936	33,794	---	---	500,730	---	---	---	500,730
BROWERVILLE	729	123,186	81,930	141,416	---	9,783	---	4,391	360,706	33,436	60,000	41,299	495,441	---	---	25,000	520,441
BROWNS VALLEY	656	109,668	214,198	50,412	---	103,059	49,463	24,016	550,816	321,568	19,000	22,066	913,450	---	---	298,227	1,211,677
BROWNSDALE	717	67,205	49,612	106,968	---	18,377	---	9,720	251,882	9,396	20,000	35,759	317,037	---	---	---	317,037
BROWNSVILLE	519	35,121	37,873	37,585	---	30,009	15,173	1,698	157,459	32,321	47,675	30,311	267,766	---	---	---	267,766
BROWNTON	817	73,163	237,939	78,107	52,682	20,717	5,000	490	468,098	62,760	52,000	114,714	697,572	---	---	---	697,572
BRUNO	101	11,461	24,412	4,537	103	3,520	---	3,932	47,965	45,000	---	---	92,965	---	---	60	93,025
BUCKMAN	217	7,305	1,136	5,570	11,969	6,036	---	1,158	33,174	11,915	15,000	4,825	64,914	---	7,200	---	72,114
BUFFALO	11,422	740,782	1,859,426	708,206	450,464	1,138,060	98,419	50,116	5,045,473	3,909,090	2,566,158	1,247,848	12,768,569	---	---	606,744	13,375,313
BUFFALO LAKE	768	97,984	141,125	65,788	1,198	29,056	51,973	25,430	412,554	1,210	98,692	21,325	533,781	---	195	---	533,976
BUHL	1,003	159,538	272,247	197,772	---	126,168	77,398	35,367	868,490	412,925	63,949	38,220	1,383,584	---	7,198	353,976	1,744,758
BURNSVILLE	60,900	3,134,727	11,863,524	2,262,211	151,205	3,563,583	448,936	1,216,025	22,640,211	15,266,153	11,184,694	2,449,278	51,540,336	---	112,000	4,035,882	55,688,218
BURTRUM	137	9,536	4,400	4,573	49	2,176	---	1,694	22,428	4,728	---	---	27,156	---	---	---	27,156
BUTTERFIELD	551	63,987	32,800	58,531	12,372	2,847	---	---	170,537	---	---	---	170,537	---	37,333	3,534	211,404
BYRON	4,024	152,288	241,357	270,528	---	146,722	610,668	---	1,421,563	3,844,141	188,602	125,259	5,579,565	---	---	241,704	5,821,269
CALEDONIA	2,962	365,981	493,518	321,062	---	162,789	109,988	97,306	1,550,644	422,602	91,131	88,551	2,152,928	---	---	405,227	2,558,155
CALLAWAY	204	27,081	35,695	17,525	12,316	17,328	51,325	9,915	171,185	11,431	15,000	5,379	202,995	---	---	47,477	250,472
CALUMET	375	62,048	69,045	133,758	---	34,921	207,590	18,449	525,811	14,315	---	---	540,126	---	---	64,258	604,384
CAMBRIDGE	5,846	600,618	835,422	803,654	---	89,540	782,787	120,830	3,232,851	3,739,034	1,182,454	982,340	9,136,679	110,263	---	3,152,852	12,399,794
CAMPBELL	229	11,283	13,571	9,578	2,599	17,570	---	8,956	63,557	23,635	---	---	87,192	---	2,141	---	89,333
CANBY	1,878	286,798	230,342	208,858	---	204,038	---	68,447	998,483	756,506	138,000	115,803	2,008,792	---	---	---	2,008,792
CANNON FALLS	3,874	418,217	745,273	630,512	49,644	509,514	166,687	370,919	2,890,766	2,441,620	758,888	731,733	6,823,007	---	---	303,950	7,126,957
CANTON	337	49,591	21,795	39,916	---	9,263	---	16,246	136,811	66,688	14,451	2,040	219,990	---	---	3,815	223,805
CARLOS	349	40,300	65,980	31,033	---	10,783	---	15,853	163,949	238,968	---	101,718	504,635	---	---	120,567	625,202
CARLTON	828	112,251	77,244	80,206	5,900	26,133	---	44,577	346,311	809,765	1,380,000	39,609	2,575,685	---	---	---	2,575,685
CARVER	1,600	497,291	294,458	149,818	6,941	75,662	---	38,876	1,063,046	474,072	40,000	50,448	1,627,566	---	330,158	151,461	2,109,185
CASS LAKE	850	332,191	570,881	158,980	3,928	13,574	28,657	14,512	1,122,723	21,760	187,620	25,296	1,357,399	---	---	8,924	1,366,323

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
CEDAR MILLS	50	4,638	589	3,042	---	934	---	1,331	10,534	11,552	---	---	22,086	---	---	393	22,479
CENTER CITY	597	59,054	76,400	53,851	2,117	4,064	---	1,366	196,852	94,874	26,466	21,893	340,085	---	---	151,573	491,658
CENTERVILLE	3,430	457,375	725,303	204,817	6,236	74,679	6,293	9,671	1,484,374	1,051,509	505,494	117,818	3,159,195	---	2,132	679,306	3,840,633
CEYLON	396	62,546	81,319	69,014	2,134	6,664	---	7,795	229,472	49,345	---	---	278,817	---	---	---	278,817
CHAMPLIN	22,620	1,204,861	2,688,169	1,676,463	---	806,737	195,126	107,011	6,678,367	4,423,955	1,557,602	954,544	13,614,468	---	40,967	820,693	14,476,128
CHANDLER	264	49,790	26,763	16,962	---	3,640	5,757	4,624	107,536	514,479	204,000	10,786	836,801	---	4,071	---	840,872
CHANHASSEN	21,345	2,123,625	2,347,487	2,736,566	---	1,635,434	1,918,585	19,821	10,781,518	5,046,382	8,199,750	1,702,325	25,729,975	---	---	669,410	26,399,385
CHASKA	18,961	2,743,055	2,823,552	1,191,110	---	819,554	943,996	10,305	8,531,572	9,506,144	6,720,000	3,267,019	28,024,735	5,000,000	62,917	11,299,106	44,386,758
CHATFIELD	2,426	302,049	472,355	166,911	---	223,686	114,561	2,285	1,281,847	1,973,010	636,895	248,489	4,140,241	---	13,382	993,862	5,147,485
CHICKAMAW BEACH	148	2,370	2,187	3,309	---	---	---	5,303	13,169	---	19,000	706	32,875	---	---	6,647	39,522
CHISAGO CITY	2,856	240,305	453,191	196,309	5,211	134,128	25,950	21,853	1,076,947	389,941	441,863	124,681	2,033,432	---	10,000	176,153	2,219,585
CHISHOLM	4,872	684,715	1,072,172	618,218	---	652,223	187,408	305,593	3,520,329	717,154	---	19,510	4,256,993	---	---	30,000	4,286,993
CHOKIO	433	92,123	25,817	10,827	---	3,425	193	2,760	135,145	372,853	45,947	40,568	594,513	8,733	7,154	40,923	651,323
CIRCLE PINES	4,670	361,152	928,161	121,385	---	311,082	742,918	26,591	2,491,289	11,060,442	220,000	171,923	13,943,654	3,942,910	---	65,000	17,951,564
CLARA CITY	1,380	205,018	140,133	166,152	---	71,194	82,191	1,294	665,982	253,606	---	---	919,588	---	---	68,305	987,893
CLAREMONT	614	70,029	83,906	98,521	---	6,291	90,151	5,941	354,839	78,491	27,566	77,247	538,143	---	---	---	538,143
CLARISSA	630	70,855	70,700	42,233	---	7,374	10,673	20,014	221,849	44,660	17,885	19,630	304,024	---	---	13,852	317,876
CLARKFIELD	919	159,973	123,877	121,560	---	50,251	20,172	467	476,300	72,875	55,426	14,350	618,951	---	---	---	618,951
CLARKS GROVE	725	79,303	19,344	47,525	---	14,162	---	3,000	163,334	37,330	---	---	200,664	---	---	9,000	209,664
CLEAR LAKE	306	61,909	124,597	21,878	10,757	32,273	---	1,250	252,664	313,645	25,000	8,800	600,109	---	---	---	600,109
CLEARBROOK	559	88,766	134,501	71,564	---	110,091	8,240	---	413,162	153,808	74,686	80,938	722,594	---	---	---	722,594
CLEARWATER	883	129,049	200,034	125,149	---	45,695	---	---	499,927	171,431	293,118	44,869	1,009,345	---	---	14,000	1,023,345
CLEMENTS	191	25,007	22,729	23,145	3,968	4,260	---	27,930	107,039	34,578	---	---	141,617	---	---	---	141,617
CLEVELAND	683	66,082	98,201	49,080	---	2,600	3,572	---	219,535	76,195	---	---	295,730	---	---	---	295,730
CLIMAX	242	30,548	14,063	15,215	1,059	6,800	---	4,412	72,097	21,463	5,203	2,645	101,408	---	7,599	---	109,007
CLINTON	443	70,146	35,115	74,550	---	274	---	20,348	200,433	781,345	15,669	20,348	1,017,795	---	---	---	1,017,795
CLITHERALL	123	6,808	275	2,876	---	945	---	658	11,562	---	---	---	11,562	---	---	---	11,562
CLONTARF	166	11,912	3,597	10,437	---	---	---	9,826	35,772	---	---	---	35,772	20,000	6,000	---	61,772
CLOQUET	11,378	805,866	3,229,452	1,020,380	13,107	1,104,039	1,289,920	107,995	7,570,759	2,274,060	723,608	332,065	10,900,492	---	---	640,345	11,540,837
COATES	167	19,738	12,059	4,217	809	3,250	---	---	40,073	1,788	---	---	41,861	---	---	---	41,861
COBDEN	52	2,166	370	2,766	---	875	---	1,429	7,606	---	8,700	---	16,306	---	---	---	16,306
COHASSET	2,482	383,127	202,924	147,859	---	100,873	418	31,955	867,156	846,598	1,916,979	275,982	3,906,715	---	205,152	2,725,541	6,837,408
COKATO	2,745	210,702	339,796	229,247	101,108	214,752	2,060	14,580	1,112,245	462,377	24,000	5,197	1,603,819	---	3,428	260,388	1,867,635
COLD SPRING	3,354	200,785	682,150	356,728	2,168	106,284	---	---	1,348,115	1,882,548	385,000	420,502	4,036,165	11,683	---	32,040	4,079,888
COLERAINE	1,098	152,178	225,193	251,236	---	135,892	42,123	270,693	1,077,315	903,058	252,362	134,180	2,366,915	---	---	450,142	2,817,057
COLOGNE	1,103	104,032	178,286	124,017	---	20,168	8,521	---	435,024	455,365	51,500	2,723	944,612	---	---	193,922	1,138,534
COLUMBIA HEIGHTS	18,698	1,876,996	4,022,887	1,041,074	121,922	1,897,690	1,284,811	201,380	10,446,760	5,725,662	716,515	530,985	17,419,922	---	100,000	5,651,430	23,171,352
COMFREY	371	87,927	86,397	46,914	13,386	43,522	119,901	15,234	413,281	142,584	31,106	31,399	618,370	---	---	54,695	673,065
COMSTOCK	126	12,341	2,800	2,971	---	1,467	---	1,415	20,994	---	---	---	20,994	---	---	---	20,994
CONGER	154	18,411	15,466	10,055	13,180	6,424	---	8,465	72,001	113,050	---	---	185,051	---	---	---	185,051
COOK	617	91,785	268,250	70,387	---	43,980	5,932	1,866	482,200	175,113	31,974	5,676	694,963	---	---	22,295	717,258
COON RAPIDS	62,177	2,755,544	9,092,593	4,548,172	158,010	2,680,661	1,415,131	630,821	21,280,932	15,023,651	3,818,851	1,054,451	41,177,885	---	---	3,453,843	44,631,728
CORCORAN	5,800	408,959	586,591	698,594	51,493	52,443	---	---	1,798,080	716,283	161,102	34,074	2,709,539	---	---	255,805	2,965,344
CORRELL	45	4,596	2,966	4,523	---	388	2,278	2,901	17,652	2,169	---	---	19,821	---	---	---	19,821
COSMOS	581	75,722	78,447	55,966	30,800	26,964	---	---	267,899	84,208	20,000	8,422	380,529	---	---	6,249	386,778
COTTAGE GROVE	30,984	1,639,096	4,767,881	1,615,246	52,903	1,372,190	697,193	170,790	10,315,299	13,476,104	1,955,000	967,341	26,713,744	---	119,672	3,639,033	30,472,449
COTTONWOOD	1,149	128,729	149,569	176,949	21,222	28,100	124,655	53,948	683,172	507,494	80,000	64,964	1,335,630	---	---	82,781	1,418,411
COURTLAND	553	55,680	32,389	30,730	312	3,550	658	5,186	128,505	506,006	61,506	30,789	726,806	---	---	46,447	773,253
CROMWELL	190	94,904	75,050	11,670	---	11,315	---	14,684	207,623	45,445	11,474	774	265,316	---	---	---	265,316
CROOKSTON	8,128	930,597	1,921,511	538,556	294,995	1,220,548	526,701	136,565	5,569,473	2,096,431	864,936	620,546	9,151,386	---	---	1,585,168	10,736,554
CROSBY	2,312	224,810	725,863	411,710	---	806,165	22,341	178,590	2,369,479	746,706	213,018	110,464	3,439,667	---	---	68,395	3,508,062
CROSSLAKE	1,961	564,646	350,246	854,521	29,400	177,932	33,169	20,767	2,030,681	485,057	262,987	157,625	2,936,350	---	---	2,055,441	4,991,791
CRYSTAL	22,840	1,458,629	3,820,526	814,038	---	1,477,415	481,861	671,361	8,723,830	3,511,980	2,032,863	796,699	15,065,372	---	---	2,975,262	18,040,634
CURRIE	215	38,396	18,838	34,322	2,914	3,586	---	5,762	103,818	211,777	15,000	7,050	337,645	---	3,098	5,000	345,743
CUYUNA	250	16,448	54,017	16,815	---	---	---	1,274	88,554	378,285	13,977	3,910	484,726	---	---	---	484,726
CYRUS	289	46,469	17,189	36,319	---	1,917	---	2,914	104,808	21,236	14,054	2,584	142,682	---	16,783	---	159,465
DAKOTA	329	24,736	6,870	15,909	---	---	---	6,214	53,729	7,453	27,948	5,161	94,291	---	---	---	94,291
DALTON	260	22,861	11,476	14,461	225	18,789	2,716	6,105	76,633	16,873	---	---	93,506	---	---	4,174	97,680
DANUBE	519	83,035	99,926	51,632	1,847	850	---	10,918	248,208	179,129	132,143	22,894	582,374	---	---	56,557	638,931
DANVERS	105	36,126	33,700	6,725	---	6,425	---	---	82,976	5,828	---	---	88,804	---	---	---	88,804
DARFUR	131	19,673	12,662	6,293	---	4,905	---	12,571	56,104	15,818	---	---	71,922	---	52,611	---	124,533
DARWIN	283	21,294	3,825	2,456	13,502	7,080	---	2,779	50,936	24,033	---	---	74,969	---	---	---	74,969

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
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
DEEPHAVEN	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	50,000	---	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
EITZEN	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-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
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	175,343	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	1,808,747	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
FLENSBURG	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
FOSSTON	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
GHENT	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-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
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-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
HOLT	88	5,036	1,419	205	4,668	413	---	234	11,975	1,511	---	---	13,486	---	---	---	13,486
HOPKINS	17,559	1,139,015	4,067,999	876,261	---	1,729,449	550,904	319,554	8,683,182	4,480,058	3,991,502	1,345,811	18,500,553	---	---	2,328,241	20,828,794
HOUSTON	1,019	106,028	216,768	112,182	1,285	104,877	30,721	43,995	615,856	360,908	347,059	86,052	1,409,875	---	---	81,845	1,491,720
HOWARD LAKE	1,876	336,240	311,322	138,902	109,159	114,531	75,648	135,685	1,221,487	725,139	679,232	345,020	2,970,878	---	---	539,386	3,510,264
HOYT LAKES	2,052	738,578	511,533	625,909	---	827,593	25,000	7,335	2,735,948	952,319	69,057	35,668	3,792,992	---	230,190	305,124	4,328,306
HUGO	7,900	671,368	649,389	419,841	---	41,896	130,256	62,096	1,974,846	2,816,466	266,865	366,415	5,424,592	---	---	441,455	5,866,047
HUMBOLDT	60	2,970	---	2,067	2,393	59	---	50	7,539	27,902	---	---	35,441	---	---	---	35,441
HUTCHINSON	13,403	1,382,997	2,806,214	1,544,924	---	1,896,956	476,883	464,832	8,572,806	4,087,987	3,948,128	937,814	17,546,735	---	168,647	2,019,823	19,735,205
IHLEN	103	14,561	4,362	4,611	6,729	13,185	---	2,627	46,075	---	---	---	46,075	---	---	---	46,075
INDEPENDENCE	3,400	430,475	879,439	382,955	42,594	35,816	75,641	23,066	1,869,986	357,205	556,669	272,732	3,056,592	---	---	178,203	3,234,795
INTERNATIONAL FALLS	6,554	745,630	1,886,253	1,316,354	7,451	390,992	112,578	1,427,945	5,887,203	2,412,332	---	---	8,299,535	---	---	408,958	8,708,493
INVER GROVE HEIGHTS	30,708	1,745,562	4,768,424	2,143,257	102,259	976,108	206,736	35,698	9,978,044	3,617,412	5,229,554	1,985,836	20,810,846	---	1,727,001	5,482,082	28,019,929
IONA	164	15,713	8,259	19,390	---	58	---	3,099	46,519	28,201	---	---	74,720	---	17,000	---	91,720
IRON JUNCTION	88	6,447	---	1,500	---	---	---	---	7,947	---	---	---	7,947	---	---	---	7,947
IRONTON	519	78,974	88,587	131,340	12,917	5,666	14,337	8,654	340,475	136,094	39,916	9,086	525,571	---	---	77,072	602,643
ISANTI	3,793	309,753	574,586	172,450	4,763	38,878	52,720	6,477	1,159,627	349,884	118,000	113,550	1,741,061	---	429	700,213	2,441,703
ISLE	740	64,904	217,564	76,345	11,991	11,839	15,644	64,157	462,444	57,643	144,721	53,517	718,325	---	---	29,025	747,350
IVANHOE	665	56,893	119,796	83,811	---	65,913	19,462	19,603	365,478	81,570	3,700	8,497	459,245	---	---	11,000	470,245
JACKSON	3,490	411,391	627,991	522,522	142,029	264,809	134,195	201,515	2,304,452	265,524	180,000	33,793	2,783,769	---	---	116,400	2,900,169
JANESVILLE	2,110	256,664	357,947	116,652	---	13,776	39,762	9,589	794,390	1,472,077	685,000	228,737	3,180,204	---	---	172,124	3,352,328
JASPER	598	119,003	60,885	21,220	7,083	11,768	2,749	91,944	314,652	192,841	---	---	507,493	382	---	7,628	515,503
JEFFERS	384	57,309	26,325	79,296	15,900	854	---	---	179,684	16,203	25,000	2,260	223,147	---	---	27,257	250,404
JENKINS	299	43,314	38,235	16,806	---	1,491	35,395	2,334	137,575	11,829	---	---	149,404	---	---	14,341	163,745
JOHNSON	31	4,330	347	1,588	---	---	---	1,436	7,701	---	---	---	7,701	---	---	---	7,701
JORDAN	4,240	570,073	827,366	216,254	---	83,259	106,192	134,458	1,937,602	1,420,459	600,144	553,797	4,512,002	650,000	---	162,520	5,324,522
KANDIYOHI	551	36,043	48,726	16,598	---	3,634	---	33,083	138,084	34,719	25,000	29,032	226,835	---	---	25,000	251,835
KARLSTAD	782	111,943	35,247	81,360	25	21,695	33,110	51,720	335,100	294,296	95,686	96,520	821,602	---	---	---	821,602
KASOTA	684	72,038	102,716	120,913	---	10,402	---	---	306,069	36,374	---	---	342,443	---	---	---	342,443
KASSON	4,788	303,192	666,854	285,897	331	402,143	138,811	26,461	1,823,689	675,525	74,750	100,852	2,674,816	---	---	---	2,674,816
KEEWATIN	1,160	104,518	307,803	337,758	527	86,425	28,258	17,110	882,399	222,744	---	---	1,105,143	---	173,829	58,771	1,337,743
KELLIHER	304	69,510	31,030	31,041	---	3,946	1,231	17,232	153,990	94,677	34,000	16,822	299,489	---	---	---	299,489
KELLOGG	444	58,507	86,542	24,076	---	13,609	1,650	2,422	186,806	78,005	45,752	20,358	330,921	---	---	19,763	350,684
KENNEDY	240	43,626	41,022	48,543	2,566	5,964	2,513	13,556	157,790	14,572	40,000	6,565	218,927	---	---	---	218,927
KENNETH	58	7,940	2,079	4,155	---	700	---	8,045	22,919	2,155	---	---	25,074	---	---	---	25,074
KENSINGTON	276	34,999	31,465	12,181	---	10,037	110,167	---	198,849	17,740	10,000	11,825	238,414	---	100,362	---	338,776
KENT	119	14,644	1,815	6,286	---	---	---	---	22,745	---	---	---	22,745	---	---	---	22,745
KENYON	1,687	423,636	222,228	251,018	29,811	147,122	52,804	---	1,126,619	67,669	185,000	123,014	1,502,302	---	---	249,269	1,751,571
KERKHOVEN	754	155,454	89,536	21,749	451	40,004	2,813	---	310,007	92,388	49,346	64,809	516,550	---	---	37,573	554,123
KERRICK	74	6,530	10,068	4,567	---	750	---	3,010	24,925	---	---	---	24,925	---	---	---	24,925
KETTLE RIVER	169	51,465	18,198	13,546	1,024	5,466	40,487	5,723	135,909	96,507	8,000	205	240,621	---	---	11,305	251,926
KIESTER	538	71,354	44,342	50,340	4,409	4,939	26,902	1,926	204,212	87,980	20,000	81,368	393,560	---	---	70,000	463,560
KILKENNY	154	26,052	33,886	7,826	---	---	---	6,598	74,362	51,291	---	---	125,653	---	15,296	24,266	165,215
KIMBALL	619	117,585	224,424	77,145	30,010	7,304	3,427	---	459,895	84,909	26,343	9,657	580,804	---	7,784	36,000	624,588
KINBRAE	21	1,885	---	2,410	593	100	---	872	5,860	15,654	---	---	21,514	---	---	---	21,514
KINGSTON	118	4,097	2,756	33,278	---	1,610	---	150	41,891	3,565	---	---	45,456	---	---	---	45,456
KINNEY	185	95,264	151,104	88,148	9,734	20,947	---	266	365,463	---	---	---	365,463	---	---	---	365,463
LA CRESCENT	5,027	355,360	636,677	303,832	---	288,861	---	84,211	1,668,941	867,439	1,779,712	236,973	4,553,065	---	---	329,610	4,882,675
LA PRAIRIE	611	65,673	27,489	16,851	2,239	2,186	20,062	83,325	217,825	84,812	385,000	28,700	716,337	---	---	---	716,337
LA SALLE	86	7,652	11,265	3,957	1,183	3,980	---	1,335	29,372	4,021	---	---	33,393	---	2,771	---	36,164
LAFAYETTE	531	59,890	76,117	46,287	7,302	22,552	342	---	212,490	14,035	35,358	10,673	272,556	---	---	6,113	278,669
LAKE BENTON	699	47,353	62,653	91,157	---	39,096	14,526	58,808	313,593	39,683	---	---	353,276	---	---	7,929	361,205
LAKE BRONSON	240	58,509	1,438	36,551	---	1,589	37	45,780	143,904	---	---	---	143,904	---	524	---	144,428
LAKE CITY	5,153	663,408	968,574	320,718	26,083	512,787	313,285	18,687	2,823,542	2,644,726	617,933	291,996	6,378,197	---	75,500	287,722	6,741,419
LAKE CRYSTAL	2,479	201,551	392,472	223,840	129,759	36,351	57,490	115,514	1,156,977	1,402,026	410,000	293,659	3,262,662	---	---	15,869	3,278,531
LAKE ELMO	7,387	748,782	759,615	248,526	1,963	107,887	---	---	1,866,773	1,943,632	585,276	61,321	4,457,002	---	---	414,300	4,871,302
LAKE HENRY	87	12,737	31,568	2,287	---	2,628	---	2,661	51,881	11,310	33,911	5,327	102,429	---	4,464	---	106,893
LAKE LILLIAN	253	37,637	45,005	20,416	---	14,720	15,747	---	133,525	23,306	---	---	156,831	---	8,500	---	165,331
LAKE PARK	799	78,465	107,316	41,070	8,810	22,406	7,446	225	265,738	249,187	20,000	2,400	537,325	---	11,200	20,000	568,525
LAKE SHORE	1,003	183,354	239,301	110,678	---	4,816	---	8,737	546,886	36,941	17,000	438	601,265	---	17,368	---	618,633
LAKE ST. CROIX BEACH	1,148	88,506	107,375	42,054	17,406	27,227	---	128,465	411,033	---	70,000	31,780	512,813	---	---	---	512,813
LAKE WILSON	264	21,035	22,158	37,760	1,970	3,227	22,813	3,732	112,695	155,301	22,610	28,514	319,120	---	---	43,351	362,471
LAKEFIELD	1,720	182,242	210,007	190,505	444	47,685	113,635	34,508	779,026	666,077	544,423	98,911	2,088,437	---	26,631	630,335	2,745,403

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
LAKELAND	1,923	155,674	134,470	191,469	23,467	34,779	---	12,789	552,648	---	860,000	55,315	1,467,963	---	---	119,567	1,587,530
LAKELAND SHORES	355	32,249	22,342	22,620	2,009	115	---	4,592	83,927	---	---	---	83,927	---	---	54,500	138,427
LAKEVILLE	46,285	2,181,300	6,738,049	2,684,079	43,159	1,973,844	554,412	399,440	14,574,283	16,389,702	5,725,000	2,586,163	39,275,148	---	33,376	4,298,775	43,607,299
LAMBERTON	834	71,579	148,760	95,469	1,936	100,175	2,939	22,530	443,388	141,656	68,854	32,116	686,014	---	5,000	25,580	716,594
LANCASTER	364	17,089	13,626	66,049	1,838	7,331	5,400	15,287	126,620	13,532	20,000	7,477	167,629	---	---	---	167,629
LANDFALL	745	84,520	115,132	103,075	2,650	60,680	195,805	5,528	567,390	77,442	8,030	14,906	667,768	---	---	---	667,768
LANESBORO	782	120,156	118,110	136,892	---	212,286	5,397	---	592,841	80,042	17,000	6,640	696,523	---	53,227	179,663	929,413
LAPORTE	139	29,051	1,727	1,968	---	---	---	---	32,746	---	---	---	32,746	---	---	9,135	41,881
LASTRUP	93	7,859	821	1,608	7,219	3,754	---	1,269	22,530	8,164	---	---	30,694	---	---	---	30,694
LAUDERDALE	2,364	212,071	250,070	55,738	39,211	78,376	---	---	635,466	2,063,996	125,000	70,973	2,895,435	---	---	1,128,123	4,023,558
LE CENTER	2,299	228,321	271,881	147,829	---	102,705	758,970	---	1,509,706	24,388	364,646	173,726	2,072,466	380,000	---	---	2,452,466
LE SUEUR	4,126	304,171	767,321	425,596	---	746,408	1,279,534	198,054	3,721,084	3,348,770	3,178,585	539,042	10,787,481	---	---	392,612	11,180,093
LENGBY	79	14,089	672	29,145	6,823	5,320	---	5,968	62,017	315	---	---	62,332	---	---	---	62,332
LEONARD	28	3,529	168	2,606	---	1,205	---	1,368	8,876	---	---	---	8,876	---	---	---	8,876
LEONIDAS	58	15,788	2,400	10,034	5,819	17,701	---	198	51,940	25,298	---	---	77,238	---	---	---	77,238
LEROY	921	62,913	80,348	64,201	---	102,953	15,075	17,921	343,411	228,894	1,752	6,107	580,164	---	---	7,580	587,744
LESTER PRAIRIE	1,397	169,508	228,896	99,945	69,265	82,062	1,857	1,571	653,104	167,019	55,000	36,890	912,013	---	---	67,060	979,073
LEWISTON	1,494	126,380	250,700	78,461	---	91,404	25,087	2,000	574,032	421,020	87,721	27,795	1,110,568	---	---	---	1,110,568
LEWISVILLE	264	35,731	22,635	11,235	---	1,402	---	7,439	78,442	127,572	---	---	206,014	---	---	2,082	208,096
LEXINGTON	2,220	269,760	613,696	122,462	12,895	66,881	1,286	---	1,086,980	275,527	87,000	69,852	1,519,359	---	---	98,800	1,618,159
LILYDALE	610	105,942	166,575	1,894	1,313	---	---	24,766	300,490	1,152,822	---	162,840	1,616,152	---	---	---	1,616,152
LINDSTROM	3,395	248,974	534,987	158,557	4,553	111,857	---	15,109	1,074,037	501,355	191,000	82,045	1,848,437	---	1,606,394	568,479	4,023,310
LINO LAKES	17,942	2,105,748	2,463,004	1,730,118	26,201	981,537	217,208	106,882	7,630,698	2,926,050	2,851,332	1,030,395	14,438,475	---	304,075	851,472	15,594,022
LISMORE	228	49,555	32,336	34,585	---	1,209	---	5,682	123,367	30,968	25,148	8,576	188,059	---	3,000	---	191,059
LITCHFIELD	6,643	739,608	1,054,703	661,050	28,576	675,918	105,020	61,683	3,326,558	1,989,767	512,520	330,363	6,159,208	---	100,000	1,125,975	7,385,183
LITTLE CANADA	9,825	428,270	1,167,835	234,357	10,482	369,444	---	---	2,210,388	3,026,286	520,000	429,048	6,185,722	---	---	814,681	7,000,403
LITTLE FALLS	7,955	560,517	1,357,273	548,077	---	458,003	563,873	466,152	3,953,895	4,811,480	1,291,089	827,027	10,883,491	---	80,613	1,707,619	12,671,723
LITTLEFORK	654	146,085	117,885	147,828	---	32,522	43,460	704	488,484	312,808	347,620	11,381	1,160,293	---	---	3,566	1,163,859
LONG BEACH	282	38,846	9,674	11,113	241	6,174	---	6,800	72,848	---	---	---	72,848	---	53,212	---	126,060
LONG LAKE	1,885	260,891	576,194	156,361	18,078	100,159	60,057	22,550	1,194,290	5,830,254	577,819	121,976	7,724,339	---	30,000	395,000	8,149,339
LONG PRAIRIE	3,027	236,026	485,597	378,511	---	36,974	192,423	45,212	1,374,743	5,196,817	240,000	130,297	6,941,857	---	252,560	148,909	7,343,326
LONGVILLE	182	99,817	175,178	32,168	---	10,685	---	56,197	374,045	92,144	21,646	2,718	490,553	---	---	---	490,553
LONSDALE	1,708	159,799	351,710	146,717	43,581	19,352	379,891	---	1,101,050	437,269	55,000	43,604	1,636,923	---	---	123,885	1,760,808
LORETTO	622	155,649	77,394	39,805	---	43,507	48,570	---	364,925	42,675	75,989	3,951	487,540	---	---	---	487,540
LOUISBURG	26	5,012	154	1,892	2,461	1,400	---	2,112	13,031	---	---	---	13,031	---	---	---	13,031
LOWRY	271	15,834	26,307	17,990	---	18,873	---	12,715	91,719	28,298	13,136	3,620	136,773	---	---	23,095	159,868
LUCAN	217	42,445	4,412	16,346	5,665	24,040	1,058	4,436	98,402	27,558	---	---	125,960	---	10,000	---	135,960
LUVERNE	4,631	356,680	765,329	541,603	---	481,968	---	141,503	2,287,083	1,001,995	418,600	256,729	3,964,407	513,000	387,225	140,496	5,005,128
LYLE	568	32,963	46,867	44,965	---	14,880	1,000	6,967	147,642	121,456	31,408	21,987	322,493	---	---	---	322,493
LYND	342	34,279	44,490	49,251	---	---	---	2,006	130,026	68,478	4,302	1,518	204,324	8,902	---	17,000	230,226
MABEL	764	78,184	136,095	102,468	43,496	48,161	31,072	131,367	570,843	208,013	110,086	30,770	919,712	---	---	7,500	927,212
MADELIA	2,330	225,259	466,240	172,814	60,177	127,392	280,909	84,112	1,416,903	341,135	66,784	24,723	1,849,545	---	20,500	188,838	2,058,883
MADISON	1,759	257,205	300,904	236,096	12,304	169,966	178,827	53,511	1,208,813	253,061	60,000	260,566	1,782,440	---	---	184,959	1,967,399
MADISON LAKE	878	143,949	168,603	123,548	43,646	7,985	16,127	9,879	513,737	40,539	117,489	91,904	763,669	---	---	55,717	819,386
MAGNOLIA	216	43,055	15,039	13,204	520	1,753	---	2,135	75,706	---	---	---	75,706	---	345	---	76,051
MAHNOMEN	1,214	237,759	164,488	106,042	---	40,818	32,267	103,941	685,315	90,508	176,885	82,619	1,035,327	---	26,920	61,366	1,123,613
MAHTOMEDI	8,030	838,257	780,730	474,319	60,150	234,123	26,851	---	2,414,430	689,517	1,670,000	324,339	5,098,286	---	---	1,179,122	6,277,408
MANCHESTER	79	8,541	1,015	2,720	497	1,308	---	4,234	18,315	---	---	---	18,315	---	---	---	18,315
MANHATTAN BEACH	51	12,928	5,771	460	---	---	12,032	6,777	37,968	---	---	---	37,968	---	---	---	37,968
MANKATO	33,362	808,598	8,746,474	4,087,977	---	2,826,471	1,562,036	---	18,031,556	16,529,269	4,803,643	2,050,397	41,414,865	---	274,402	1,281,881	42,971,148
MANTORVILLE	1,154	169,285	119,286	51,674	---	34,362	4,290	---	378,897	84,640	10,000	8,655	482,192	---	---	---	482,192
MAPLE GROVE	54,000	4,864,466	8,016,196	3,005,100	579,584	3,436,019	364,187	3,360,244	23,625,796	38,999,721	3,970,000	5,970,705	72,566,222	---	2,955,643	14,950,484	90,472,349
MAPLE LAKE	1,650	199,866	243,102	137,279	50,296	13,782	185,726	18,308	848,359	720,234	135,000	69,870	1,773,463	---	9,460	167,436	1,950,359
MAPLE PLAIN	2,088	183,881	686,475	231,643	15,819	48,627	16,649	---	1,183,094	26,468	100,000	21,712	1,331,274	---	---	---	1,331,274
MAPLETON	1,682	92,723	230,975	133,353	---	31,950	69,581	---	558,582	158,971	159,518	156,651	1,033,722	1,550,735	---	146,900	2,731,357
MAPLEVIEW	182	31,242	57,077	34,730	2,261	12,944	---	49,332	187,586	---	---	---	187,586	---	10,000	---	197,586
MAPLEWOOD	35,600	2,808,658	7,305,154	2,303,698	343,744	2,137,224	555,824	156,038	15,610,340	10,503,793	3,570,000	1,519,461	31,203,594	---	104,405	2,034,842	33,342,841
MARBLE	684	134,723	134,693	135,525	7,357	48,153	---	50,919	511,370	51,258	6,169	61,214	630,011	---	18,451	39,000	687,462
MARIETTA	170	40,247	24,321	14,452	2,954	4,743	---	50	86,767	51,002	8,000	6,750	152,519	---	---	---	152,519
MARINE ON ST. CROIX	644	224,773	76,048	60,028	50,557	12,900	---	7,195	431,501	237,438	17,773	18,954	705,666	---	---	216,196	921,862
MARSHALL	12,778	1,144,157	2,598,564	1,534,358	---	2,223,097	520,581	194,565	8,215,322	9,931,511	855,000	765,942	19,767,775	---	---	2,831,097	22,598,872
MAYER	600	137,540	197,152	31,089	27,021	38,926	---	1,666	433,394	60,552	36,191	17,509	547,646	---	---	163,400	711,046

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
MAYNARD	378	69,930	23,234	76,970	---	29,652	1,756	3,598	205,140	8,182	21,972	12,071	247,365	---	---	22,502	269,867
MAZEPPA	793	148,726	60,542	49,580	1,866	43,221	---	---	303,935	257,238	32,465	12,018	605,656	---	---	113,889	719,545
MC GRATH	68	10,762	8,795	1,888	456	21,718	---	2,198	45,817	529,512	---	---	575,329	---	8,536	---	583,865
MC GREGOR	403	61,625	194,418	95,139	---	19,373	25,804	10,424	406,783	321,391	20,000	54,794	802,968	---	---	31,574	834,542
MC INTOSH	628	123,991	66,234	85,857	---	28,946	168,322	---	473,350	26,652	49,989	12,127	562,118	---	36,954	26,861	625,933
MC KINLEY	83	41,408	10,557	12,550	4,574	6,537	---	3,713	79,339	54,827	---	13	134,179	---	1,500	32,776	168,455
MEADOWLANDS	109	23,888	4,500	2,260	---	7,879	---	29,705	68,232	63,798	5,112	20	137,162	---	---	5,000	142,162
MEDFORD	1,044	86,301	92,050	79,304	---	46,607	2,194	---	306,456	167,183	258,694	247,109	979,442	---	---	---	979,442
MEDICINE LAKE	368	43,088	28,297	12,110	55,424	12,813	---	19,205	170,937	11,048	---	---	181,985	---	---	---	181,985
MEDINA	4,107	630,000	1,198,590	437,055	35,133	61,560	34,110	18,948	2,415,396	1,085,384	200,000	42,244	3,743,024	---	---	571,614	4,314,638
MEIRE GROVE	149	10,791	1,487	32,892	1,852	---	11,327	---	58,349	156,058	---	---	214,407	11,280	---	---	225,687
MELROSE	3,141	379,145	482,797	296,889	4,098	86,268	150,417	---	1,399,614	2,276,219	246,563	63,508	3,985,904	---	---	1,784,825	5,770,729
MENAHGA	1,217	140,640	213,601	87,406	---	36,073	25,547	40,258	543,525	131,757	169,025	171,332	1,015,639	---	---	29,000	1,044,639
MENDOTA	198	73,758	46,888	36,249	---	9,861	---	5,543	172,299	25,000	---	---	197,299	---	---	---	197,299
MENDOTA HEIGHTS	11,600	854,604	2,155,725	422,813	17,678	477,943	383,352	182,756	4,494,871	2,957,242	1,265,000	512,041	9,229,154	---	---	170,000	9,399,154
MENTOR	126	55,480	44,929	17,395	---	2,546	22,024	4,932	147,306	42,123	3,013	1,138	193,580	---	---	---	193,580
MIDDLE RIVER	315	54,399	24,597	9,938	1,020	8,397	---	151	98,502	26,421	---	---	124,923	---	2,000	---	126,923
MIESVILLE	137	19,064	58,508	3,711	---	33,125	---	---	114,408	---	---	---	114,408	---	---	---	114,408
MILACA	2,606	311,594	375,236	147,731	---	106,591	91,709	46,403	1,079,264	1,104,419	180,000	103,068	2,466,751	---	---	82,472	2,549,223
MILAN	316	69,052	40,297	14,295	---	14,502	8,945	---	147,091	88,192	132,699	9,369	377,351	---	---	201,377	578,728
MILLERVILLE	116	16,530	27,686	3,434	---	4,057	---	---	51,707	1,047	---	---	52,754	---	1,000	250	54,004
MILLVILLE	188	10,263	2,325	6,405	---	20,888	---	---	39,881	---	---	---	39,881	---	---	---	39,881
MILROY	261	83,411	12,115	30,106	---	39,359	---	---	164,991	15,035	25,000	11,810	216,836	---	---	---	216,836
MILTONA	290	38,196	15,471	15,623	---	6,752	---	3,265	79,307	60,656	---	13,225	153,188	---	17,155	---	170,343
MINNEAPOLIS	382,700	62,899,000	160,825,000	41,393,000	---	93,977,000	108,679,000	24,042,000	491,815,000	94,848,000	161,831,000	48,246,000	796,740,000	183,849,000	34,789,000	108,417,000	1,123,795,000
MINNEISKA	109	5,748	3,717	5,724	799	3,246	---	2,329	21,563	---	---	---	21,563	---	---	---	21,563
MINNEOTA	1,402	141,103	173,673	98,440	5,285	70,472	47,041	11,678	547,692	454,214	135,000	29,387	1,166,293	---	41,591	161,122	1,369,006
MINNESOTA CITY	229	14,711	23,850	9,888	---	8,154	---	2,345	58,948	18,303	---	---	77,251	---	---	---	77,251
MINNESOTA LAKE	678	95,325	172,389	93,607	---	19,260	210	---	380,791	328,872	---	---	709,663	---	---	32,125	741,788
MINNETONKA	51,440	3,223,962	7,247,049	2,378,600	---	3,414,750	2,896,224	196,437	19,357,022	7,945,167	---	4,677	27,306,866	---	2,475,286	1,828,697	31,610,849
MINNETONKA BEACH	618	212,490	138,755	100,390	60,388	28,769	---	---	540,792	1,112,253	---	---	1,653,045	---	---	---	1,653,045
MINNETRISTA	4,610	604,287	1,391,786	482,212	51,425	61,755	---	23,194	2,614,659	599,575	325,000	135,796	3,675,030	---	---	242,997	3,918,027
MIZPAH	78	3,928	2,144	1,368	77	218	---	1,105	8,840	89,867	---	---	98,707	---	---	---	98,707
MONTEVIDEO	5,480	453,090	867,965	535,644	3,355	525,364	117,123	355,823	2,858,364	774,032	1,842,607	371,807	5,846,810	---	---	659,840	6,506,650
MONTGOMERY	2,866	245,793	567,056	273,618	138	93,668	170,125	55,250	1,405,648	970,951	1,125,250	484,628	3,986,477	---	29,520	244,862	4,260,859
MONTICELLO	8,839	1,243,992	1,120,889	1,205,549	386,641	1,517,683	298,838	4,483	5,778,075	4,392,195	3,890,246	1,532,285	15,592,801	---	---	1,765,267	17,358,068
MONTROSE	1,413	241,680	205,480	79,949	---	62,246	63,857	8,566	661,778	2,858,510	87,634	28,006	3,635,928	---	---	---	3,635,928
MOORHEAD	32,572	2,540,377	8,303,327	2,991,588	---	2,654,747	1,016,147	1,130,281	18,636,467	6,839,970	5,681,007	2,784,896	33,942,340	---	182,891	3,621,684	37,746,915
MOOSE LAKE	2,327	300,088	225,249	84,511	5,287	134,672	---	138,631	888,438	79,279	58,312	56,923	1,082,952	---	16,459	41,442	1,140,853
MORA	3,304	247,342	651,650	264,984	---	250,591	121,148	123,605	1,659,320	176,376	229,200	114,046	2,178,942	---	20,791	54,203	2,253,936
MORGAN	888	143,678	156,554	145,479	17,910	122,904	9,057	3,548	599,130	45,840	112,669	105,164	862,803	---	400,000	133,922	1,396,725
MORRIS	5,207	510,209	857,364	570,933	1,576	406,656	92,984	515,270	2,954,992	849,316	436,745	223,614	4,464,667	---	---	6,316	4,470,983
MORRISTOWN	1,010	68,411	110,408	62,851	351	1,729	---	30,301	274,051	1,021,399	---	---	1,295,450	---	---	156,641	1,452,091
MORTON	436	92,554	97,911	50,316	12,975	23,960	37,663	4,824	320,203	8,528	---	---	328,731	---	---	---	328,731
MOTLEY	635	109,354	190,943	109,485	---	2,249	32,003	5,689	449,723	31,063	139,540	65,604	685,930	---	---	90,254	776,184
MOUND	9,460	823,106	1,779,388	528,827	---	329,904	830,433	26,330	4,317,988	1,294,362	292,874	106,476	6,011,700	---	---	207,840	6,219,540
MOUNDS VIEW	12,800	800,737	1,908,270	295,005	24,312	923,971	446,396	38,864	4,437,555	1,539,190	1,295,125	252,041	7,523,911	13,449	27,000	1,772,827	9,337,187
MOUNTAIN IRON	2,946	615,923	496,859	546,453	---	334,546	29,554	315,879	2,339,214	637,219	175,000	217,538	3,368,971	---	100,000	913,831	4,382,802
MOUNTAIN LAKE	2,096	208,965	327,270	213,611	---	181,584	221,179	8,801	1,161,410	395,260	218,384	149,235	1,924,289	---	350,000	69,667	2,343,956
MURDOCK	307	63,758	39,978	15,399	20,152	---	570	7,528	147,385	23,859	172,734	5,952	349,930	---	---	71,000	420,930
MYRTLE	63	8,017	8,198	3,952	---	2,030	---	2,597	24,794	266	---	---	25,060	---	---	---	25,060
NASHUA	60	3,499	1,480	1,788	---	---	---	200	6,967	---	---	---	6,967	---	2,150	---	9,117
NASHWAUK	947	106,590	273,052	181,294	---	75,905	1,615	448,986	1,087,442	54,600	242,214	30,118	1,414,374	---	---	557,796	1,972,170
NASSAU	82	8,111	5,694	2,652	6,021	2,148	---	3,068	27,694	---	---	---	27,694	---	---	---	27,694
NELSON	166	14,148	3,868	17,982	---	443	---	---	36,441	17,635	---	---	54,076	---	---	4,596	58,672
NERSTRAND	234	42,512	12,158	13,270	15,770	3,795	10,522	---	98,027	104,002	---	---	202,029	---	120,390	154,005	476,424
NEVIS	360	92,110	125,359	29,495	---	16,461	---	227	263,652	---	20,436	6,506	290,594	---	---	---	290,594
NEW AUBURN	504	59,571	35,191	28,846	5,838	10,199	638	6,358	146,641	10,979	10,315	1,371	169,306	---	---	87,579	256,885
NEW BRIGHTON	22,260	1,935,074	3,288,502	1,151,804	174,978	1,912,968	529,235	143,527	9,136,088	13,412,754	2,642,806	2,298,045	27,489,693	---	335,689	3,561,221	31,386,603
NEW GERMANY	346	66,883	80,365	18,875	23,160	7,192	---	12,592	209,067	11,509	25,000	10,090	255,666	---	---	---	255,666
NEW HOPE	20,910	1,443,174	4,589,822	1,263,373	129,901	1,410,721	468,688	42,021	9,347,700	5,365,513	2,905,000	564,938	18,183,151	---	142,906	3,140,401	21,466,458
NEW LONDON	1,071	96,629	246,210	88,679	---	39,819	9,508	10,688	491,533	514,548	178,445	116,996	1,301,522	---	40,000	68,354	1,409,876

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
NEW MARKET	815	361,745	125,395	41,727	29,560	25,345	---	22,974	606,746	52,177	64,000	34,562	757,485	---	---	44,868	802,353
NEW MUNICH	347	25,568	15,756	9,310	309	---	---	11,394	62,337	19,118	10,000	1,000	92,455	---	---	---	92,455
NEW PRAGUE	5,016	580,754	1,236,818	435,455	---	177,440	123,684	88,957	2,643,108	2,240,436	579,778	430,703	5,894,025	---	---	731,955	6,625,980
NEW RICHLAND	1,174	108,924	236,491	130,547	817	32,439	23,216	---	532,434	416,424	19,939	7,110	975,907	---	---	10,000	985,907
NEW TRIER	116	11,940	584	2,692	---	918	---	2,183	18,317	---	---	---	18,317	---	---	---	18,317
NEW ULM	13,543	1,739,165	1,822,588	1,476,669	79,314	2,197,702	246,038	424,126	7,985,602	12,858,355	2,625,804	1,167,793	24,637,554	---	300	1,194,761	25,832,615
NEW YORK MILLS	1,175	314,546	240,611	115,685	---	144,307	40,141	16,083	871,373	461,899	134,000	167,940	1,635,212	---	230,000	87,383	1,952,595
NEWFOLDEN	359	185,600	47,874	1,264	22,834	1,619	30,477	---	289,668	30,510	30,000	24,888	375,066	---	---	46,200	421,266
NEWPORT	3,740	536,575	785,629	273,934	6,449	167,651	---	77,520	1,847,758	1,993,083	390,000	434,604	4,665,445	---	---	699,100	5,364,545
NICOLLET	922	72,641	27,037	108,623	2,766	270	4,427	1,691	217,455	1,757,834	61,231	93,138	2,129,658	---	7,812	67,220	2,204,690
NIELSVILLE	90	34,407	3,554	1,511	---	1,239	---	---	40,711	13,048	7,000	2,618	63,377	---	---	---	63,377
NIMROD	75	4,604	334	1,197	5,550	167	---	---	11,852	---	---	---	11,852	---	---	---	11,852
NISSWA	1,990	194,679	430,515	332,923	---	143,125	104,788	27,541	1,233,571	148,239	16,073	927	1,398,810	---	77,500	49,800	1,526,110
NORCROSS	61	14,750	2,128	5,091	---	---	---	---	21,969	---	---	---	21,969	---	2,000	---	23,969
NORTH BRANCH	8,978	558,628	991,332	406,029	---	111,831	142,206	121,654	2,331,680	5,374,546	989,816	761,084	9,457,126	---	---	662,281	10,119,407
NORTH MANKATO	12,208	791,755	1,419,390	1,091,717	---	803,613	120,609	176,368	4,403,452	5,629,788	2,588,000	1,223,172	13,844,412	---	---	191,706	14,036,118
NORTH OAKS	4,060	401,709	834,496	29,545	196,872	18,448	---	89,978	1,571,048	139,131	---	---	1,710,179	---	---	---	1,710,179
NORTH ST. PAUL	11,959	490,135	1,920,031	734,437	---	686,240	---	35,752	3,866,595	1,159,739	257,019	158,816	5,442,169	---	---	1,819,468	7,261,637
NORTHFIELD	17,846	1,961,149	2,956,621	1,336,201	---	1,796,736	89,290	583,414	8,723,411	8,661,704	2,189,122	799,195	20,373,432	---	---	2,551,438	22,924,870
NORTHOME	224	67,623	26,077	32,777	---	10,616	---	6,921	144,014	9,878	6,316	1,108	161,316	---	---	5,741	167,057
NORTHROP	251	23,000	18,186	7,738	2,484	873	---	---	52,281	350	---	---	52,631	5,214	---	---	57,845
NORWOOD YOUNG AMERIC	3,162	360,004	303,709	273,853	7,416	120,197	16,621	4,597	1,086,397	3,852,022	291,409	152,467	5,382,295	---	145,545	358,529	5,886,369
OAK GROVE	7,090	770,816	414,784	313,670	43,977	52,209	22,241	---	1,617,697	1,400,844	294,510	85,186	3,398,237	---	---	570,830	3,969,067
OAK PARK HEIGHTS	4,329	779,454	1,001,286	119,337	15,000	97,028	112,775	5,500	2,130,380	341,729	895,000	118,428	3,485,537	7,650	88,500	332,375	3,914,062
OAKDALE	27,500	2,519,111	3,866,957	1,373,861	---	1,137,933	1,522,385	55,500	10,475,747	5,947,934	3,270,000	856,860	20,550,541	23,110	---	2,347,322	22,920,973
ODESSA	110	17,665	6,036	7,705	10,289	2,795	---	3,446	47,936	19,794	---	---	67,730	---	---	---	67,730
ODIN	124	10,044	19,822	5,723	---	2,660	---	3,267	41,516	---	---	---	41,516	---	---	6,174	47,690
OGEMA	138	10,633	14,750	8,429	---	1,850	---	14,472	50,134	---	9,420	---	59,554	---	18,000	---	77,554
OGILVIE	481	79,512	51,016	28,996	---	3,865	4,218	32,369	199,976	194,847	100,000	51,724	546,547	---	7,000	18,350	571,897
OKABENA	181	25,484	22,912	37,312	---	570	---	14,093	100,371	238,204	20,000	8,030	366,605	---	9,500	---	376,105
OKLEE	408	122,902	47,640	48,598	---	7,515	9,451	---	236,106	33,867	37,214	3,006	310,193	---	6,450	3,600	320,243
OLIVIA	2,551	321,338	373,226	270,307	---	193,515	153,581	25,584	1,337,551	1,344,609	422,651	254,842	3,359,653	---	20,011	121,751	3,501,415
ONAMIA	859	85,134	142,098	14,613	---	3,042	7,903	18,052	270,842	157,369	381,386	42,441	852,038	---	---	---	852,038
ORMSBY	151	17,217	12,366	7,479	---	3,765	---	---	40,827	96,776	70,500	974	209,077	---	---	---	209,077
ORONO	7,625	917,145	2,685,105	520,680	84,633	94,310	75,400	351,412	4,728,685	1,390,986	620,000	336,345	7,076,016	---	---	660,000	7,736,016
ORONOCO	875	91,569	66,676	41,285	9,212	46,151	---	---	254,893	132,746	3,174	833	391,646	---	---	5,431	397,077
ORR	248	113,711	36,759	14,532	---	261,308	131,867	---	558,177	114,392	12,643	5,969	691,181	---	---	14,746	705,927
ORTONVILLE	2,081	180,328	442,533	282,683	12,436	281,271	110,279	63,146	1,372,676	239,671	335,000	189,340	2,136,687	---	---	36,547	2,173,234
OSAKIS	1,605	129,779	282,479	185,890	---	32,610	155,762	104,399	890,919	6,287,633	90,000	66,824	7,335,376	---	---	14,140	7,349,516
OSLO	330	42,762	29,355	73,891	30,144	9,345	---	73,524	259,021	85,095	205,000	4,080	553,196	---	---	---	553,196
OSSEO	2,402	377,563	491,820	125,134	---	64,991	31,295	709	1,091,512	1,892,054	467,301	635,005	4,085,872	---	---	848,834	4,934,706
OSTRANDER	211	54,347	34,410	9,462	---	7,683	258	11,221	117,381	---	---	---	117,381	---	---	---	117,381
OTSEGO	8,210	557,669	734,946	538,220	11,030	107,000	16,300	---	1,965,165	4,920,099	446,651	425,413	7,757,328	---	---	1,148,363	8,905,691
OTTERTAIL	467	38,159	43,423	16,294	11,307	4,481	3,583	16,490	133,737	25,290	---	---	159,027	---	---	---	159,027
OWATONNA	23,082	1,681,350	3,734,549	2,321,143	---	3,751,002	832,101	2,211,265	14,531,410	7,032,825	2,030,916	965,811	24,560,962	---	---	925,214	25,486,176
PALISADE	122	26,207	31,601	3,301	---	---	---	7,049	68,158	32,173	8,230	3,770	112,331	---	---	---	112,331
PARK RAPIDS	3,393	524,677	658,381	413,440	---	117,944	380,786	228,839	2,324,067	1,945,780	1,184,926	621,893	6,076,666	---	---	102,846	6,179,512
PARKERS PRAIRIE	1,018	99,580	151,085	417,208	---	110,243	---	4,443	782,559	401,649	30,000	33,201	1,247,409	7,045	---	217,980	1,472,434
PAYNESVILLE	2,305	303,026	394,173	148,864	465	131,068	123,279	17,070	1,117,945	990,750	1,087,200	347,887	3,543,782	---	---	502,466	4,046,248
PEASE	165	17,726	---	6,224	---	3,693	---	---	27,643	8,465	---	---	36,108	---	---	441	36,549
PELICAN RAPIDS	2,431	149,036	427,521	162,567	10,569	282,383	32,674	39,801	1,104,551	804,094	220,448	180,208	2,309,301	916,476	37,822	368,720	3,632,319
PEMBERTON	251	36,089	28,677	22,070	---	13,774	---	3,274	103,884	46,820	19,397	2,492	172,593	---	13,468	6,346	192,407
PENNOCK	510	55,873	42,291	16,889	---	15,893	---	---	130,946	108,204	50,000	39,195	328,345	1,185,000	---	44,500	1,557,845
PEQUOT LAKES	1,826	163,417	366,448	258,524	6,744	6,292	55,733	27,169	884,327	171,394	136,658	7,044	1,199,423	---	---	25,690	1,225,113
PERHAM	2,645	208,509	547,777	208,492	---	273,694	106,898	75,574	1,420,944	2,388,976	476,974	335,258	4,622,152	---	20,000	55,346	4,697,498
PERLEY	115	23,429	8,743	9,553	355	1,599	---	9,820	53,499	---	4,022	---	57,521	---	---	---	57,521
PETERSON	264	38,572	7,341	12,959	---	10,613	---	5,196	74,681	800	---	---	75,481	---	---	---	75,481
PIERZ	1,310	137,263	146,944	73,144	---	4,409	6,062	343	368,165	84,245	224,500	37,280	714,190	---	---	38,600	752,790
PILLAGER	445	67,184	59,452	53,784	---	---	540	9,216	190,176	35,548	24,152	20,766	270,642	---	---	---	270,642
PINE CITY	3,125	422,043	393,436	384,146	---	77,580	559,044	125,717	1,961,966	2,001,337	1,188,617	190,908	5,342,828	---	16,229	781,313	6,140,370
PINE ISLAND	2,845	196,626	365,348	281,521	279	195,965	209,479	14,525	1,263,743	1,936,842	160,750	156,799	3,518,134	---	---	189,277	3,707,411
PINE RIVER	943	77,228	225,126	330,550	---	32,243	43,823	78,363	787,333	36,596	37,500	6,123	867,552	---	18,950	237,072	1,123,574

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
PINE SPRINGS	421	11,584	6,500	26,724	3,732	---	---	824	49,364	---	---	---	49,364	---	---	26,374	75,738
PIPESTONE	4,383	387,445	519,538	422,643	---	587,246	101,627	263,421	2,281,920	679,294	487,204	410,917	3,859,335	---	116,207	241,874	4,217,416
PLAINVIEW	3,242	274,150	526,697	245,178	---	234,102	251,670	31,909	1,563,706	373,898	95,000	39,242	2,071,846	---	---	254,664	2,326,510
PLATO	334	40,060	33,945	19,702	6,879	25,302	---	58,066	183,954	7,170	46,217	25,755	263,096	---	---	---	263,096
PLEASANT LAKE	---	28,860	3,198	2,491	---	8,222	---	---	42,771	2,203	---	---	44,974	---	---	---	44,974
PLUMMER	266	39,172	33,849	40,522	14,387	4,693	---	11,835	144,458	177,878	1,620	---	323,956	---	17,800	---	341,756
PLYMOUTH	67,824	4,340,018	7,770,671	3,389,543	---	4,232,677	3,627,414	3,913,680	27,274,003	10,421,597	765,000	439,800	38,900,400	---	1,064,739	9,857,708	49,822,847
PORTER	179	15,534	28,465	9,618	3,178	6,396	---	13,361	76,552	20,689	---	---	97,241	---	---	---	97,241
PRESTON	1,411	301,949	154,978	178,442	1,863	143,997	60,337	---	841,566	48,107	168,895	100,304	1,158,872	---	9,982	348,004	1,516,858
PRINCETON	4,149	430,959	908,687	362,628	9,616	147,215	32,476	163,861	2,055,442	875,448	550,000	206,034	3,686,924	---	---	71,929	3,758,853
PRINSBURG	454	32,204	25,669	91,157	332	6,255	---	1,697	157,314	341,012	---	---	498,326	---	---	171,000	669,326
PRIOR LAKE	17,160	1,704,799	2,511,779	981,821	---	1,469,517	59,045	32,165	6,759,126	6,506,453	1,795,000	1,284,502	16,345,081	---	---	2,353,140	18,698,221
PROCTOR	2,841	423,181	601,693	231,086	---	77,156	241,569	16,364	1,591,049	526,818	135,000	184,922	2,437,789	---	---	184,032	2,621,821
QUAMBA	95	3,615	541	2,747	---	1,000	---	20	7,923	3,571	---	---	11,494	---	---	---	11,494
RACINE	379	38,404	5,362	37,942	---	5,032	2,679	---	89,419	65,308	1,484	4,628	160,839	---	---	25,583	186,422
RAMSEY	18,830	1,699,984	2,117,478	1,204,258	---	619,822	761,056	657,200	7,059,798	2,934,407	1,432,000	686,134	12,112,339	---	---	4,300,837	16,413,176
RANDALL	550	92,221	93,008	25,568	---	12,222	2,825	26,630	252,474	27,742	36,304	30,144	346,664	---	---	1,100	347,764
RANDOLPH	330	30,517	28,967	10,278	---	1,737	---	---	71,499	4,363	---	---	75,862	---	---	55,349	131,211
RANIER	184	40,174	5,900	20,572	---	20,872	---	15,974	103,492	---	---	---	103,492	---	---	---	103,492
RAYMOND	797	51,978	76,584	78,020	---	26,565	---	693	233,840	402,328	30,000	62,323	728,491	---	---	41,844	770,335
RED LAKE FALLS	1,601	206,835	195,941	314,817	---	183,688	169,446	11,871	1,082,598	324,875	1,200,000	134,601	2,742,074	---	---	214,475	2,956,549
RED WING	16,269	2,111,642	5,411,984	3,077,492	44,061	2,388,161	1,313,002	745,947	15,092,289	5,288,399	3,283,645	826,767	24,491,100	---	50,000	4,592,059	29,133,159
REDWOOD FALLS	5,399	576,265	976,021	541,419	---	1,306,859	137,781	82,965	3,621,310	1,330,916	126,156	155,803	5,234,185	---	---	539,690	5,773,875
REGAL	38	3,295	---	2,031	222	---	---	1,224	6,772	---	---	---	6,772	---	---	---	6,772
REMER	368	60,687	69,697	55,898	540	6,722	---	40,742	234,286	192,459	26,289	9,553	462,587	---	78,015	42,700	583,302
RENVILLE	1,303	169,310	188,327	124,945	---	71,994	227,324	60,122	842,022	265,122	415,000	78,235	1,600,379	---	135,000	---	1,735,379
REVERE	94	35,436	9,694	6,211	---	3,258	---	---	54,599	983	---	---	55,582	---	---	---	55,582
RICE	773	104,823	169,517	24,241	1,003	87,548	19,623	86,792	493,547	30,254	48,000	24,618	596,419	---	---	---	596,419
RICHFIELD	34,575	1,790,440	8,720,523	1,869,091	83,021	2,750,079	5,241,626	129,913	20,584,693	19,311,488	3,335,000	813,109	44,044,290	---	1,703,363	17,498,500	63,246,153
RICHMOND	1,267	129,019	211,963	56,510	---	41,597	---	---	439,089	504,469	55,000	20,586	1,019,144	---	40,000	75,586	1,134,730
RICHVILLE	122	4,637	2,484	2,887	773	2,294	---	494	13,569	15,541	---	---	29,110	---	---	---	29,110
RIVERTON	113	19,731	1,883	22,997	---	1,921	---	---	46,532	---	6,000	2,376	54,908	---	---	---	54,908
ROBBINSDALE	14,077	1,025,322	3,107,789	911,714	---	1,306,296	1,097,659	83,940	7,532,720	846,035	2,375,000	287,204	11,040,959	---	214,000	360,000	11,614,959
ROCHESTER	91,264	5,080,439	23,780,040	8,847,715	---	13,633,541	1,262,244	4,999,339	57,603,318	32,583,856	1,128,951	1,910,709	93,226,834	---	126,892	7,672,323	101,026,049
ROCK CREEK	1,154	96,145	41,137	129,611	---	7,475	---	3,330	277,698	17,377	---	---	295,075	---	---	---	295,075
ROCKFORD	3,681	370,337	398,764	194,030	33,188	138,689	124,582	---	1,259,590	750,939	2,151,189	367,337	4,529,055	---	---	633,153	5,162,208
ROCKVILLE	2,585	314,481	90,810	106,420	---	24,790	---	---	536,501	49,749	60,979	40,466	687,695	---	---	2,000	689,695
ROGERS	5,010	779,491	1,183,219	360,921	69,747	273,005	---	---	2,666,383	7,837,858	3,406,266	1,224,828	15,135,335	5,520,000	---	8,032,618	28,687,953
ROLLINGSTONE	673	54,013	25,891	40,024	---	23,348	---	1,500	144,776	49,550	83,349	1,333	279,008	---	5,530	119,004	403,542
RONNEBY	16	1,421	4,701	1,990	---	1,130	---	3,000	12,242	---	---	---	12,242	---	---	---	12,242
ROOSEVELT	158	6,677	3,250	15,980	110	7,164	---	3,274	36,455	1,978	---	---	38,433	---	---	---	38,433
ROSCOE	109	20,918	---	6,249	---	1,455	---	3,101	31,723	---	---	---	31,723	---	---	---	31,723
ROSE CREEK	351	31,984	27,027	19,946	523	2,443	---	17,358	99,281	26,630	45,000	16,385	187,296	---	12,000	18,100	217,396
ROSEAU	2,746	348,162	2,109,486	236,731	28,832	321,041	1,073,412	149,417	4,267,081	572,490	940,000	261,937	6,041,508	---	---	240,947	6,282,455
ROSEMOUNT	16,110	1,163,072	1,859,309	1,122,626	---	1,153,832	945,349	---	6,244,188	13,529,009	3,797,483	1,700,454	25,271,134	---	378,818	125,000	25,774,952
ROSEVILLE	34,100	2,819,465	5,570,040	1,645,242	---	3,112,957	2,661,460	---	15,809,164	2,353,542	5,310,000	884,029	24,356,735	355,000	24,200	2,785,928	27,521,863
ROTHSAY	510	41,658	37,368	45,362	30,555	12,732	577	16,162	184,414	138,737	30,000	24,799	377,950	---	38,488	104,629	521,067
ROUND LAKE	415	58,431	30,241	30,444	46,844	493	---	33,018	199,471	18,864	42,897	15,370	276,602	---	---	---	276,602
ROYALTON	850	130,555	164,725	14,958	---	2,251	37,410	807	350,706	144,578	41,000	12,258	548,542	175,400	---	132,849	856,791
RUSH CITY	2,447	239,552	267,938	159,411	---	41,726	34,707	68,864	812,198	1,141,589	220,000	79,428	2,253,215	---	241,768	97,929	2,592,912
RUSHFORD	1,742	92,311	337,772	89,853	3,544	191,716	43,933	12,055	771,184	483,053	540,872	166,616	1,961,725	---	---	183,626	2,145,351
RUSHFORD VILLAGE	729	50,819	12,223	56,998	17,803	2,733	---	1,335	141,911	33,891	---	---	175,802	---	---	---	175,802
RUSHMORE	371	61,650	31,430	38,494	27,623	1,298	---	5,530	166,025	161,688	25,000	30,465	383,178	---	---	6,000	389,178
RUSSELL	359	41,646	49,193	48,807	---	5,940	20,260	15,933	181,779	69,951	---	---	251,730	---	---	6,662	258,392
RUTHTON	274	25,472	25,870	24,017	---	1,236	81,730	11,820	170,145	62,965	15,000	9,260	257,370	---	---	28,500	285,870
RUTLEDGE	188	9,364	2,659	5,449	---	1,475	---	4,076	23,023	8,795	---	1,671	33,489	---	---	---	33,489
SABIN	413	34,798	40,225	13,140	---	2,754	---	1,091	92,008	46,949	35,000	3,672	177,629	---	---	6,430	184,059
SACRED HEART	539	92,691	91,744	101,427	---	5,365	12,018	9,921	313,166	50,611	525,000	28,442	917,219	---	---	---	917,219
SANBORN	417	37,670	18,387	51,495	4,330	7,442	5,081	14,725	139,130	931,037	14,488	41,084	1,125,739	---	---	38,040	1,163,779
SANDSTONE	2,459	315,450	120,777	118,889	907	36,321	57,174	11,759	661,277	324,097	1,718,814	179,431	2,883,619	---	---	1,058,758	3,942,377
SARGEANT	76	8,946	1,580	7,543	3,094	1,054	---	988	23,205	10,648	---	---	33,853	---	239,906	---	273,759
SARTELL	10,957	609,822	1,481,945	391,272	9,244	125,819	615,077	28,077	3,261,256	6,768,102	3,250,000	1,745,363	15,024,721	---	109,570	3,924,419	19,058,710

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
SAUK CENTRE	4,012	459,736	796,504	373,529	3,035	256,600	176,735	177,323	2,243,462	2,841,475	693,671	461,917	6,240,525	---	---	627,790	6,868,315
SAUK RAPIDS	11,423	1,043,048	1,251,964	762,162	27,260	405,350	619,859	31,706	4,141,349	3,511,018	1,724,641	631,360	10,008,368	---	---	971,078	10,979,446
SAVAGE	23,220	2,319,343	3,368,875	1,816,120	---	1,187,491	447,233	108,929	9,247,991	9,172,015	5,180,000	3,090,510	26,690,516	1,708,254	---	6,734,583	35,133,353
SCANLON	833	205,606	95,842	83,692	---	32,160	30,000	32,686	479,986	71,678	---	---	551,664	---	---	---	551,664
SEAFORTH	69	9,969	5,138	6,397	2,979	3,619	---	---	28,102	13,450	---	---	41,552	---	---	---	41,552
SEBEKA	696	79,365	191,620	112,857	---	41,065	32,086	25,244	482,237	602,759	182,760	43,200	1,310,956	---	---	153,694	1,464,650
SEDAN	62	7,168	5,572	3,091	---	1,155	---	---	16,986	3,425	---	---	20,411	---	---	---	20,411
SHAFER	478	105,868	25,319	13,855	376	6,817	---	9,809	162,044	382,527	17,327	7,526	569,424	---	35,173	14,192	618,789
SHAKOPEE	23,900	2,576,682	4,419,509	1,841,326	---	826,198	386,927	489,926	10,540,568	9,345,510	3,015,000	729,300	23,630,378	---	1,845,830	644,690	26,120,898
SHELLY	267	37,761	12,722	6,592	---	16,336	2,500	21,458	97,369	57,669	---	---	155,038	---	---	---	155,038
SHERBURN	1,065	148,803	190,330	119,492	---	23,173	---	---	481,798	335,428	80,001	72,349	969,576	---	11,000	27,745	1,008,321
SHEVLIN	161	19,484	121,774	15,316	377	4,411	---	1,464	162,826	2,120	---	---	164,946	---	---	486,108	651,054
SHOREVIEW	26,478	1,521,422	1,984,664	1,079,298	366,190	3,677,369	550,178	74,270	9,253,391	6,776,576	1,846,082	754,362	18,630,411	5,053,630	---	4,931,129	28,615,170
SHOREWOOD	7,590	1,001,921	1,008,792	403,823	3,992	180,830	---	---	2,599,358	3,424,893	139,833	26,973	6,191,057	---	35,000	574,100	6,800,157
SILVER BAY	2,050	272,501	314,026	310,534	---	579,830	165	275,280	1,752,336	782,847	---	---	2,535,183	---	---	243,367	2,778,550
SILVER LAKE	774	110,796	235,467	99,426	15,658	90,652	---	---	551,999	97,824	70,000	42,134	761,957	---	---	70,236	832,193
SKYLINE	319	19,294	12,381	5,128	---	5,482	---	---	42,285	---	---	---	42,285	---	---	---	42,285
SLAYTON	2,079	195,373	297,005	244,904	5,760	202,099	132,707	26,786	1,104,634	444,870	170,000	176,151	1,895,655	---	---	183,903	2,079,558
SLEEPY EYE	3,504	390,557	405,397	267,093	113,870	308,951	146,193	276,579	1,908,640	818,475	1,305,000	228,399	4,260,514	---	---	87,100	4,347,614
SOBIESKI	191	7,185	4,420	9,781	---	---	---	---	21,386	---	---	---	21,386	---	---	---	21,386
SOLWAY	70	5,118	975	3,048	---	---	---	1,479	10,620	1,373	---	---	11,993	---	---	---	11,993
SOUTH HAVEN	191	48,240	81,342	14,790	9,877	2,891	41,412	8,384	206,936	17,534	8,238	873	233,581	---	10,000	---	243,581
SOUTH ST. PAUL	20,313	1,299,217	4,970,920	1,617,136	49,225	2,406,767	6,500	686,550	11,036,315	3,899,007	1,855,000	839,312	17,629,634	---	---	3,341,053	20,970,687
SPICER	1,135	174,595	168,060	260,514	---	52,989	154,163	45,489	855,810	769,139	211,540	125,974	1,962,463	---	30,000	303,824	2,296,287
SPRING GROVE	1,307	122,645	177,124	85,575	13,123	144,656	57,261	25,069	625,453	221,321	260,637	39,397	1,146,808	---	---	171,870	1,318,678
SPRING HILL	61	3,271	1,462	2,752	7,429	2,025	---	1,921	18,860	1,527	---	---	20,387	---	---	---	20,387
SPRING LAKE PARK	6,825	637,617	1,219,848	184,187	75,367	576,761	197,377	54,797	2,945,954	2,120,082	637,875	428,349	6,132,260	371,850	---	93,740	6,597,850
SPRING PARK	1,720	180,730	489,526	69,819	36,590	14,982	---	---	791,647	22,184	160,000	71,478	1,045,309	19,696	---	230,206	1,295,211
SPRING VALLEY	2,571	199,575	907,208	227,522	---	365,850	518,897	11,489	2,230,541	1,314,637	1,166,161	242,741	4,954,080	---	17,915	327,469	5,299,464
SPRINGFIELD	2,211	297,477	327,871	196,927	---	354,027	122,210	65,413	1,363,925	823,958	1,291,727	183,388	3,662,998	---	---	246,352	3,909,350
SQUAW LAKE	96	14,460	22,141	1,514	306	---	---	4,212	42,633	80,383	---	---	123,016	---	---	272	123,288
STACY	1,322	101,366	95,279	46,878	279	56,104	---	12,704	312,610	---	41,000	21,521	375,131	---	---	30,925	406,056
STAPLES	3,138	308,517	434,624	228,879	---	84,149	84,207	11,992	1,152,368	367,661	342,214	151,490	2,013,733	---	---	31,548	2,045,281
STARBUCK	1,327	142,191	228,271	132,898	---	24,171	44,415	117,002	688,948	99,382	105,400	46,712	940,442	---	---	30,000	970,442
STEEN	180	20,015	6,833	6,942	12,414	---	---	1,524	47,728	23,040	---	---	70,768	---	---	---	70,768
STEPHEN	678	125,980	39,806	40,053	5,607	78,765	12,871	27,862	330,944	242,769	63,000	16,651	653,364	---	---	---	653,364
STEWART	558	101,333	126,403	87,076	35,921	18,091	---	293	369,117	14,443	33,054	26,644	443,258	---	---	59,702	502,960
STEWARTVILLE	5,556	245,448	444,329	358,223	4,729	358,484	203,545	67,540	1,682,298	1,120,629	418,442	348,165	3,569,534	---	---	318,062	3,887,596
STILLWATER	16,109	1,614,492	3,526,295	1,452,172	75,762	2,296,612	599,641	353,421	9,918,395	8,076,285	2,998,333	1,455,227	22,448,240	---	150,000	4,094,539	26,692,779
STOCKTON	697	41,311	22,640	32,235	506	11,504	---	22,295	130,491	9,532	99,000	33,853	272,876	---	67,220	15,276	355,372
STORDEN	263	102,122	24,564	44,236	---	9,174	15,683	14,298	210,077	22,995	38,500	47,579	319,151	---	11,000	19,893	350,044
STRANDQUIST	81	10,885	3,010	4,196	5,006	3,154	---	---	26,251	611,505	117,000	16,114	770,870	---	---	137,725	908,595
STRATHCONA	24	3,104	1,579	1,200	---	1,693	---	793	8,369	---	---	---	8,369	---	---	---	8,369
STURGEON LAKE	368	36,225	23,467	16,039	299	---	---	9,918	85,948	124,566	10,378	2,519	223,411	---	---	121,516	344,927
ST. ANTHONY	8,019	619,836	2,268,406	498,289	60,288	272,697	521,102	898	4,241,516	5,993,411	620,000	575,451	11,430,378	---	---	2,048,340	13,478,718
ST. ANTHONY [STEARNS]	86	3,015	1,152	2,427	---	---	---	98	6,692	---	---	---	6,692	---	---	---	6,692
ST. AUGUSTA	2,653	166,510	97,038	213,387	3,415	12,914	20,924	---	514,188	313,575	---	---	827,763	---	---	---	827,763
ST. BONIFACIUS	2,163	198,145	488,020	206,104	6,641	6,000	147,579	---	1,052,489	1,043,661	1,710,000	210,273	4,016,423	---	15,400	1,452,292	5,484,115
ST. CHARLES	3,341	175,563	475,401	163,196	104,105	391,643	175,260	10,916	1,496,084	778,704	30,000	48,249	2,353,037	---	---	---	2,353,037
ST. CLAIR	832	115,197	66,780	86,265	---	10,717	2,551	---	281,510	183,872	40,670	51,718	557,770	---	36,000	---	593,770
ST. CLOUD	61,248	6,515,870	15,860,630	5,455,193	---	3,838,267	3,350,612	1,175,359	36,195,931	27,121,141	8,704,729	3,436,155	75,457,956	3,840,885	456,932	9,681,567	89,437,340
ST. FRANCIS	5,680	364,599	972,394	293,328	65,424	158,231	197,708	205,920	2,257,604	597,808	300,766	334,496	3,490,674	---	---	747,604	4,238,278
ST. HILAIRE	268	32,101	8,501	56,484	22,966	3,477	7,852	9,459	140,840	25,304	6,300	4,506	176,950	---	---	---	176,950
ST. JAMES	4,671	258,156	759,668	700,440	---	210,638	86,113	49,198	2,064,213	1,266,929	237,878	98,225	3,667,245	---	26,286	75,828	3,769,359
ST. JOSEPH	5,024	370,778	810,459	252,615	---	101,887	76,730	103,641	1,716,110	4,598,240	1,386,924	475,209	8,176,483	---	---	87,531	8,264,014
ST. LEO	102	18,925	8,060	686	---	1,222	---	---	28,893	3,012	---	---	31,905	---	5,600	---	37,505
ST. LOUIS PARK	44,744	4,362,046	8,978,807	3,485,329	---	4,557,067	4,312,141	177,069	25,872,459	10,483,689	9,320,000	2,027,384	47,703,532	---	204,666	8,273,434	56,181,632
ST. MARTIN	282	23,070	53,416	8,590	---	---	---	---	85,076	73,725	70,817	36,121	265,739	---	---	23,316	289,055
ST. MARY'S POINT	370	51,097	41,105	56,609	5,259	6,318	---	3,952	164,340	71,970	---	---	236,310	---	---	22,364	258,674
ST. MICHAEL	11,197	799,535	1,216,126	724,626	119,692	551,455	100,419	---	3,511,853	5,910,880	721,407	1,045,689	11,189,829	---	---	2,719,475	13,909,304
ST. PAUL	288,000	35,288,827	111,207,963	20,818,780	3,240,246	42,035,136	42,175,500	10,610,941	265,377,393	68,743,229	38,029,215	22,084,347	394,234,184	---	968,877	74,209,243	469,412,304
ST. PAUL PARK	5,095	431,019	757,842	267,876	483	133,187	290,000	---	1,880,407	983,576	255,000	157,771	3,276,754	---	---	45,000	3,321,754

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

Name of City	Popu-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
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	660,268	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-Lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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
SHAFER	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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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 Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital 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	130	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	62,168	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	148,057	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	36,078	(2,553)	52	---	---	0	7,264	---	36,078	98,000
DAWSON	[3]	1,512	345,665	328,960	16,705	4,998	35,267	(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	1,523	27,059	---	---	6,577	0	6,526	---	1,523	---
DEER RIVER		930	73,460	113,604	(40,144)	186	9,676	(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	93,929	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	4,000	914	---	---	---	0	---	---	4,000	6,000
DETROIT LAKES		7,557	640,542	661,230	(20,688)	25,111	16,039	(11,616)	---	---	---	0	170,510	---	16,039	15,000
DEXTER	[0]	339	38,788	21,107	17,681	6,895	8,975	15,601	4,506	---	1,161	(55,757)	145,962	---	8,975	---
DILWORTH		3,094	195,873	230,075	(34,202)	88,162	7,020	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	2,390	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	294,579	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	5,711	14,256	---	---	---	0	572	---	5,711	15,000
DUNDEE		100	19,956	19,836	120	356	9,135	(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	320,626	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

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
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	---	---	4,665	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)	34,242	---	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	---	3,375	---
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	9,895
KILKENNY	[0]	154	19,181	7,643	11,538	11,009	12,323	10,224	7,421	---	2,550	0	352	---	12,323	5,000
KIMBALL		619	90,159	81,039	9,120	15,306	1,763	22,663	5,918	---	441	(7,784)	55,689	---	1,763	37,000
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	55,000
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	27,510
LAKE BENTON	[1]	699	134,113	171,307	(37,194)	116,391	2,707	76,490	106,768	---	---	0	13,952	---	2,707	8,244
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	20,000
LAKE ELMO		7,387	436,028	184,471	251,557	50,074	22,156	279,475	---	---	---	0	714,267	715,765	18,173	40,000
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	11,900
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	13,000
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	15,000
LE SUEUR		4,126	708,753	471,242	237,511	13,710	133,293	117,928	---	---	---	0	44,350	---	131,767	120,000
LEROY		921	106,239	102,023	4,216	469	12,816	(8,131)	---	---	---	0	31,593	---	12,816	23,504

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

Name of City		Pop.	OPERATING Revenues	OPERATING Expense	OPERATING Income	NONOPERATING Revenue	NONOPERATING Expense	NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE Interest Payments	DEBT SERVICE 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

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
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	91,500
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	121,927	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 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	[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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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

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
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 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
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

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
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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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 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
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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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	---	20,282	---	---	---	22,994	1,383	---	---	---
KETTLE RIVER		169	27,899	27,139	760	1,186	---	1,946	---	---	---	44,243	---	---	---	7,000
KIESTER	[*]	538	27,378	8,140	19,238	---	---	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	147,000
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		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
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		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
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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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	16,800	(17,731)	---	---	---	---	---	---	16,800	12,000
OLIVIA		2,551	256,561	320,618	(64,057)	50,467	39,703	(53,293)	33,905	---	6,095	---	---	---	39,703	37,933
ONAMIA	[3]	859	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORONO		7,625	779,854	769,895	9,959	99,521	574	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	606	68,664	---	---	---	---	45,001	---	---	---
OSAKIS	[3]	1,605	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSLO		330	72,184	86,904	(14,720)	---	5,741	(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	1,197	4,432	---	---	---	174,500	4,079	---	1,197	8,550
PEASE	[0]	165	15,539	52,386	(36,847)	20,844	27,155	(43,158)	---	---	---	---	---	---	27,155	20,000
PELICAN RAPIDS		2,431	528,324	549,492	(21,168)	12,855	111,217	(119,530)	---	---	---	---	25,176	990,204	84,455	1,088,525
PEMBERTON	[0]	251	50,853	22,194	28,659	48	4,913	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	4,234	(37,443)	---	---	---	---	13,285	---	4,234	15,480
PERHAM		2,645	493,950	461,886	32,064	39,458	42,285	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	5,403	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	51,458	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	60,990	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	17,545	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	Borrowing	DEBT SERVICE	
			Revenues	Expense	Income	Revenue	Expense								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	14,672	---	---	---
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 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
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

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
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
			390,606,954	340,771,006	49,835,948	50,985,914	23,065,727	77,756,135	1,303,854	5,045,950	3,987,214	29,152,767	111,750,894	49,569,117	19,880,565	67,916,621

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 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
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 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
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	---	---	---	---	---	---	---	---
			72,570,657	71,730,640	839,967	4,621,448	719,565	4,741,850	42,272	21,001	1,353,548	1,592,279	6,593,991	0	642,711	1,149,180

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC 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
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

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
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

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
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 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
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
			572,108,667	516,503,333	55,605,334	20,865,627	14,134,253	62,336,708	---	3,365,436	1,345,169	29,267,695	101,519,997	40,924,994	10,938,256	28,935,136

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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
APPLETON	2,586														
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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
BALATON	621														
NURSING HOME		1,918,497	1,842,698	75,799	24,066	8,147	91,718	---	---	---	---	156,720	---	8,147	59,854
BELVIEW	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
CLARA CITY	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
CLARKFIELD	919														
NURSING HOME		3,321,214	2,906,486	414,728	81,381	371	495,738	---	---	---	---	38,364	---	74,003	85,000
DASSEL	1,261														
NURSING HOME		3,317,624	3,042,074	275,550	71,779	130,505	216,824	---	---	---	---	285,846	---	122,807	155,642
ELLSWORTH	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
FERTILE	898														
NURSING HOME[14]		3,365,340	3,438,631	(73,291)	---	---	(73,291)	---	---	---	---	82,858	---	---	---
GAYLORD	2,287														
NURSING HOME		2,884,995	3,062,497	(177,502)	99,859	1,952	(79,595)	---	---	---	---	33,972	---	---	---
GRANITE FALLS	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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
HAYFIELD	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HERON LAKE	767														
NURSING HOME		1,885,811	1,874,836	10,975	14,011	---	24,986	---	---	---	---	44,623	---	---	---
HUTCHINSON	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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE	2,110														
NURSING HOME		2,090,062	2,082,827	7,235	7,866	---	15,101	---	---	---	---	14,532	---	---	10,000
LAKEFIELD	1,720														
NURSING HOME		2,272,473	2,271,084	1,389	26,104	3,532	23,961	---	---	---	---	19,391	---	3,532	21,909
LAMBERTON	834														
NURSING HOME[14]		3,279,459	3,114,022	165,437	22,603	153,820	34,220	---	---	---	---	64,376	---	153,820	70,000
LITTLEFORK	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
MARSHALL	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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
MENAHGA	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
NEW RICHLAND	1,174														
NURSING HOME[13]		2,500,858	2,536,014	(35,156)	44,444	---	9,288	---	---	---	---	233,675	---	---	---
NEW YORK MILLS	1,175														
CLINIC		13,766	10,702	3,064	12,429	---	15,493	---	---	---	44,000	---	---	---	---
NORTHFIELD	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ORTONVILLE	2,081														
HOSPITAL[11][14]		8,746,908	8,379,240	367,668	164,940	---	532,608	---	---	---	---	2,512,295	---	---	---
NURSING HOME[11]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
REDWOOD FALLS	5,399														
HOSPITAL		10,367,697	9,894,025	473,672	155,739	313,384	316,027	---	---	---	---	146,485	---	312,930	150,000
RENVILLE	1,303														
NURSING HOME		3,441,735	3,081,396	360,339	20,097	190,086	190,350	---	---	---	---	120,932	---	142,620	83,594
SAUK CENTRE	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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
SLEEPY EYE	3,504														
HOSPITAL		5,311,555	5,207,708	103,847	112,779	5,465	211,161	---	---	---	---	495,944	---	---	---
SPRINGFIELD	2,211														
MEDICAL CLINIC & SERVI		3,090	54,619	(51,529)	1,104	4,687	(55,112)	---	---	---	---	---	---	---	---
ST. PETER	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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRACY	2,247														
CLINIC BUILDING		114,041	136,569	(22,528)	26,008	---	3,480	---	---	---	---	67,499	---	---	---
TRIMONT	738														
NURSING HOME		1,795,322	1,786,604	8,718	7,982	559	16,141	---	---	---	---	---	---	559	---
ULEN	536														
NURSING HOME[14]		2,953,771	2,522,084	431,687	44,405	31,571	444,521	---	---	---	---	95,511	50,000	31,071	---
VIRGINIA	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
WHEATON	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
WILLMAR	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
WINDOM	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
WORTHINGTON	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]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
		364,902,504	348,744,585	16,157,919	8,097,344	3,762,037	20,493,226	---	556,134	336,875	63,898	42,771,422	69,986,920	4,824,667	8,932,762

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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,079														
PORT AUTHORITY		520,299	391,995	128,304	11,404	81,908	57,800	---	---	---	---	5,425	---	---	108,602
ATWATER	1,074														
EDA [*][28]		65,648	43,504	22,144	1,421	27,953	(4,388)	---	---	---	(16,549)	---	130,000	27,953	12,521
AURORA	1,819														
IRONGATE APART/TOWNHOMES [28]		478,201	329,151	149,050	29,755	178,131	674	---	---	---	---	11,686	---	174,846	90,000
AUSTIN	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	---
BACKUS	314														
TOWNHOUSES		9,000	12,702	(3,702)	20	14,438	(18,120)	---	---	---	---	---	---	14,438	2,923
BEAVER BAY	184														
EDA		47,362	28,541	18,821	29	---	18,850	---	---	---	---	---	---	---	50,000
BELGRADE	730														
EDA HOUSING		104,370	67,966	36,404	2,500	120,771	(81,867)	---	---	---	---	---	855,000	32,286	805,000
BELVIEW	396														
VILLAGE PARK TOWN HOMES		3,566	2,886	680	---	3,953	(3,273)	---	---	---	---	272,156	274,120	3,953	40,000
BEMIDJI	12,408														
SENIOR HOUSING PROJECT		478,269	301,732	176,537	4,672	170,719	10,490	---	---	---	---	19,322	---	170,719	110,000
BLAINE	48,000														
SENIOR HOUSING		1,181,208	858,720	322,488	43,878	---	366,366	---	---	---	328,583	---	---	---	---
BLOOMING PRAIRIE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BLOOMINGTON	85,400														
HRA [29]		335,461	421,299	(85,838)	4,364	---	(81,474)	---	62,928	---	---	---	---	---	---
BLUFFTON	212														
ECONOMIC DEVELOPMENT AUTHO		2,801	11,963	(9,162)	---	173	(9,335)	---	---	---	---	446,245	---	173	6,348
BRAINERD	13,646														
HRA [29]		1,839,712	2,213,448	(373,736)	317,074	4,977	(61,639)	---	---	---	---	279,094	---	4,977	3,235
BRANDON	443														
EDA [0]		29,203	8,451	20,752	241,469	26,021	236,200	---	---	---	(13,862)	---	---	25,068	236,448
BREWSTER	490														
HRA APARTMENTS		11,190	8,571	2,619	1,427	5,837	(1,791)	---	---	---	(1,342)	---	---	5,837	1,483
CHANDLER	264														
APARTMENT		25,116	24,803	313	452	7,889	(7,124)	---	---	---	---	---	---	7,889	4,122
CLARA CITY	1,380														
CONGREGATE HOUSING		306,684	220,012	86,672	1,707	75,678	12,701	---	---	---	---	---	---	75,678	49,814
CLARKFIELD	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)	---	---	---	---	---	---	---	---
CLIMAX	242														
APARTMENT [21]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
DANUBE	519														
EDA		18,470	11,091	7,379	22	13,168	(5,767)	---	---	---	---	---	---	13,168	3,876
DAWSON	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
EAST GRAND FORKS	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	---	---	---
EDEN VALLEY	864														
SENIOR HOUSING		108,808	52,488	56,320	1,511	47,635	10,196	---	---	---	---	---	---	47,635	25,000
EDGERTON	1,028														
EDA		41,038	36,039	4,999	18	94,299	(89,282)	---	---	---	(24,000)	---	---	18,710	304,664
ELBOW LAKE	1,271														
MAPLEWOOD MANOR APTS.		135,153	101,931	33,222	1,664	---	34,886	---	---	---	---	9,582	---	12,379	60,000
EVELETH	3,800														
SENIOR HOUSING		239,374	166,397	72,977	12,262	114,022	(28,783)	---	---	---	---	5,170	---	106,540	30,000
EYOTA	1,695														
SENIOR HOUSING [20]		---	---	---	1,682	625	1,057	---	---	---	---	2,094,874	2,955,113	625	---
FAIRFAX	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
FERGUS FALLS	13,703														
WESTERN MN INDUSTRIES		105,262	79,892	25,370	26,029	81,940	(30,541)	---	---	---	2,500	---	---	47,974	74,414
FOREST LAKE	15,093														
HRA [29]		235,492	209,580	25,912	2,762	---	28,674	---	102,832	---	---	90,725	---	---	---
FRAZEE	1,373														
EDA		38,410	11,663	26,747	856	19,463	8,140	6,168	---	---	---	---	---	19,163	4,537
FULDA	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GRANITE FALLS	3,053														
COMMUNITY HOUSING		186,207	87,404	98,803	2,597	95,927	5,473	---	---	---	---	---	---	95,927	33,447
GROVE CITY	617														
EDA SR HOUSING		111,132	90,271	20,861	5,913	55,521	(28,747)	---	---	---	---	---	---	55,521	45,000
HALSTAD	614														
JOHN WIMMER HOMES		18,806	27,748	(8,942)	---	---	(8,942)	---	---	---	---	---	---	---	---
HARMONY	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	---
HENNING	778														
EDA		48,249	23,650	24,599	239	22,550	2,288	---	---	---	---	---	---	22,550	10,173
HIBBING	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
HILLS	585														
APARTMENTS		22,220	15,993	6,227	483	10,662	(3,952)	---	---	---	---	---	---	10,662	2,517
HOPKINS	17,559														
HOUSING AUTHORITY [*]		230,285	297,525	(67,240)	145,995	---	78,755	---	146,247	---	---	---	---	---	---
HUTCHINSON	13,403														
HRA [29]		249,339	516,952	(267,613)	515,715	---	248,102	---	466,595	---	(13,647)	348,165	---	---	---
IVANHOE	665														
EDA APARTMENT		93,540	59,039	34,501	36	43,662	(9,125)	---	---	---	17,861	---	---	43,662	13,551
JACKSON	3,490														
WEDGEWOOD APARTMENTS		136,055	62,930	73,125	23,876	86,317	10,684	---	---	---	---	16,668	---	79,726	19,796
JANESVILLE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
JASPER	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
KIESTER	538														
EDA [0]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE PARK	799														
EDA APARTMENTS		47,278	26,933	20,345	597	17,608	3,334	---	---	---	---	---	---	17,608	---
LAMBERTON	834														
EDA HOUSING		24,644	15,315	9,329	570	10,210	(311)	---	---	---	(2,000)	---	---	10,210	7,534
LANESBORO	782														
EDA		39,314	16,212	23,102	619	19,314	4,407	---	---	---	(28,226)	---	330,000	19,314	340,000
LEROY	921														
SENIOR HOUSING		454,403	555,556	(101,153)	796	176,865	(277,222)	---	---	---	---	68,633	---	176,865	75,000
LOWRY	271														
EDA		118,065	73,659	44,406	1,016	22,240	23,182	---	---	---	4,000	---	---	22,240	13,234
LUVERNE	4,631														
EDA [29]		359,548	373,422	(13,874)	84,590	154,605	(83,889)	---	---	---	(999,000)	672,334	---	152,385	306,548
LYND	342														
HOUSING		24,232	20,415	3,817	280	12,760	(8,663)	---	---	---	---	---	---	12,760	3,119
MADISON	1,759														
EDA [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
MANKATO	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
MAPLEVIEW	182														
EDA [0]		72,497	20,317	52,180	2,759	15,858	39,081	1,284	---	---	---	---	---	13,710	30,000
MARSHALL	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	---	---	---
MELROSE	3,141														
HRA [29]		150,254	133,455	16,799	1,229	---	18,028	---	45,777	---	---	92,560	---	---	---
MINNEAPOLIS	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
MONTEVIDEO	5,480														
EDA		722,506	493,067	229,439	22,536	209,030	42,945	10,000	---	---	---	221,368	---	209,030	95,633
MONTGOMERY	2,866														
HRA [29]		108,470	237,508	(129,038)	113,419	678	(16,297)	---	---	---	---	87,588	---	---	---
MOORHEAD	32,572														
PUBLIC HOUSING [29]		1,270,818	1,248,113	22,705	24,442	---	47,147	---	---	---	---	5,853	---	---	---
MOUND	9,460														
HRA Public Housing		137,178	273,254	(136,076)	223,041	---	86,965	---	85,451	---	---	156,491	---	---	---
MOUNTAIN LAKE	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
NEW PRAGUE	5,016														
EDA		59,409	70,708	(11,299)	196,811	11,729	173,783	---	---	---	10,000	57,586	---	11,729	19,839
NEW ULM	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
NICOLLET	922														
EDA [28]		---	---	---	513	8,383	(7,870)	---	---	---	(7,812)	1,042,941	---	---	336,295
NISSWA	1,990														
EDA		---	14,391	(14,391)	---	18,412	(32,803)	---	---	---	(40,000)	---	---	18,412	21,588
NORTHFIELD	17,846														
EDA [*]		---	176,646	(176,646)	136,426	---	(40,220)	---	44,057	33,698	(76,129)	390,000	---	---	---
OLIVIA	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
OWATONNA	23,082														
HRA HOUSING [*]		---	355,948	(355,948)	355,948	---	---	342,19	10,061	---	---	---	---	---	---
PINE ISLAND	2,845														
EVERGREEN PLACE		200,654	130,995	69,659	2,479	61,300	10,838	---	---	---	---	21,691	---	61,300	34,000
PLYMOUTH	67,824														
TOWNE SQUARE HRA [29]		792,006	523,972	268,034	52,995	276,560	44,469	---	---	---	---	30,181	---	276,560	---
REDWOOD FALLS	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
ROBBINSDALE	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	---	---	---
SACRED HEART	539														
SHEDA		73,610	37,143	36,467	8,147	39,828	4,786	---	---	---	---	130,491	151,426	39,828	18,949
SANDSTONE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
SAUK CENTRE	4,012														
HRA [14][29]		305,996	189,116	116,880	8,713	---	125,593	---	196,114	---	---	69,733	---	---	---
SHERBURN	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
SPRINGFIELD	2,211														
RENTAL HOUSING		28,750	860	27,890	6,468	34,111	247	---	---	---	---	583,742	320,000	---	---
ST. CLOUD	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
ST. JAMES	4,671														
EDA HOUSING		124,775	53,843	70,932	2,758	64,096	9,594	---	---	---	6,000	---	---	64,096	19,558
ST. PAUL	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)	---	---	---	---	---	---	---	---
ST. PETER	9,979														
HRA [29]		153,756	228,609	(74,853)	155,205	---	80,352	---	140,271	---	---	40,420	---	---	---
TRACY	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
ULEN	536														
EDA [28]		---	555	(555)	275	802	(1,082)	---	---	---	---	537,021	---	802	---
VIRGINIA	9,108														
WASHINGTON MANOR		509,672	330,696	178,976	29,654	256,892	(48,262)	---	---	---	---	---	---	256,892	92,208
WACONIA	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
WANAMINGO	1,022														
SENIOR HOUSING		142,944	82,509	60,435	63,366	136,487	(12,686)	---	---	---	---	632	---	136,487	20,000
WATERVILLE	1,834														
HILLTOP TERRACE APARTMENTS		160,536	118,042	42,494	55,827	134,129	(35,808)	---	---	---	---	---	---	134,129	65,000
WELLS	2,489														
HRA - BROADWAY APT. [28]		210,839	213,131	(2,292)	15,432	---	13,140	---	---	---	---	7,269	---	---	---
WHITE BEAR LAKE	24,874														
SENIOR HOUSING		288,115	161,393	126,722	9,329	---	136,051	---	---	---	175,485	---	---	---	---
WINDOM	4,506														
RIVER BLUFF TOWNHOMES		59,918	70,062	(10,144)	---	28,269	(38,413)	---	---	---	---	1,086,115	---	28,269	2,874
WINNEBAGO	1,466														
DUPLEX		16,900	16,048	852	162	---	1,014	---	---	---	---	---	---	---	---
WORTHINGTON	11,248														
PRAIRIE ACRES APARTMENTS		103,562	88,802	14,760	2,054	51,322	(34,508)	---	---	---	---	---	---	51,322	10,000
		84,943,723	82,339,473	2,604,250	35,124,028	33,129,072	4,599,206	5,291,070	10,683,222	8,778,490	(2,083,001)	18,383,829	15,618,741	21,971,098	47,624,003

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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GOLF COURSE		278,664	274,140	4,524	2,605	---	7,129	---	---	---	---	11,161	---	---	---
BROOKLYN PARK	68,600														
RECREATION		2,638,283	3,073,721	(435,438)	241,747	313,143	(506,834)	---	---	---	---	615,600	---	178,408	115,000
BURNSVILLE	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
CALLAWAY	204														
COMMUNITY CENTER [0]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
CALUMET	375														
CABLE TV [0]		23,980	22,183	1,797	578	---	2,375	---	---	---	---	---	---	---	---
CHAMPLIN	22,620														
ARENA [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA	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	---	---	---	---
CLIMAX	242														
GOLF COURSE [22]		67,245	141,388	(74,143)	3,621	1,801	(72,323)	---	1,311	---	(7,599)	---	---	1,801	---
COLERAINE	1,098														
CABLE TV [0]		92,381	88,348	4,033	---	---	4,033	---	---	---	---	19,009	---	---	---
GOLF COURSE [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
COON RAPIDS	62,177														
GOLF COURSE		1,873,556	1,718,065	155,491	54,301	157,663	52,129	---	---	---	---	367,968	---	132,174	150,000
COTTAGE GROVE	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 Revenue	OPERATING Expense	OPERATING Income	NONOPERATING Revenue	NONOPERATING Expense	NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE Interest Payments	DEBT SERVICE Principal Payments
CROSSLAKE	1,961														
CABLE TV		879,498	834,892	44,606	34,165	52,532	26,239	---	---	---	---	---	---	52,532	41,530
DARFUR	131														
HALL		1,295	2,231	(936)	265	---	(671)	---	---	---	---	---	---	---	---
DEEPHAVEN	3,881														
MARINA		61,171	57,597	3,574	4,103	---	7,677	---	---	---	---	---	---	---	---
DULUTH	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
EAGAN	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)	---	---	---	---	---	---	---	---
EAST BETHEL	11,198														
ARENA		182,480	236,220	(53,740)	---	12,275	(66,015)	---	---	---	(84,439)	---	---	12,275	65,000
EDINA	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
ELBOW LAKE	1,271														
TIPSINAH MOUNDS CAMPGRO		145,802	121,729	24,073	681	42	24,712	---	---	---	500	5,667	---	42	---
ELIZABETH	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HOKAH	599														
SWIMMING POOL [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOPKINS	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)	---	---	---	---	---	---	---	---
INVER GROVE HEIGHT	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	---	---	---
JACKSON	3,490														
CABLE TV		375,871	364,161	11,710	7,080	---	18,790	---	---	---	30,000	5,166	---	---	---
JANESVILLE	2,110														
GOLF COURSE		221,955	270,571	(48,616)	21,210	33,312	(60,718)	137	---	---	---	---	---	33,312	60,979
LA CRESCENT	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
LAKE CITY	5,153														
MARINA		1,356,330	841,849	514,481	160,811	59,040	616,252	---	---	---	717,726	39,353	---	4,040	23,000
LAKE CRYSTAL	2,479														
RECREATION CENTER		---	64,714	(64,714)	99,919	102,686	(67,481)	---	---	---	---	---	---	102,686	35,000
LAKEFIELD	1,720														
CABLE TV [4]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
LITTLE FALLS	7,955														
GOLF COURSE		406,341	469,656	(63,315)	116,426	---	53,111	---	---	---	10,579	182,592	---	---	---
LUVERNE	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 Revenue	OPERATING Expense	OPERATING Income	NONOPERATING Revenue	NONOPERATING Expense	NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE Interest Payments	DEBT SERVICE Principal Payments
MADELIA	2,330														
GOLF COURSE [22]		183,328	188,445	(5,117)	2,866	2,262	(4,513)	---	---	---	---	39,746	---	2,262	50,495
MAPLE GROVE	54,000														
COMMUNITY CENTER		1,645,298	2,584,012	(938,714)	---	---	(938,714)	---	---	---	(419,900)	61,197	---	---	---
MAPLEWOOD	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	---
MARBLE	684														
CABLE TV [0]		70,485	77,097	(6,612)	---	---	(6,612)	---	---	---	---	---	---	---	---
MINNEAPOLIS	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	---	---	---
MINNETONKA	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	---	---	---
MOORHEAD	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
MOUNDS VIEW	12,800														
GOLF COURSE		597,639	586,935	10,704	16,971	214,454	(186,779)	---	---	---	15,000	36,739	---	209,643	120,000
NEW BRIGHTON	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
NEW HOPE	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)	---	---	---	---
NEW PRAGUE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
NORTHFIELD	17,846														
RESOURCE CENTER		207,878	327,682	(119,804)	62,794	20,636	(77,646)	---	50,000	---	(125,000)	18,627	---	20,636	21,365
NORWOOD YOUNG AM	3,162														
SWIMMING POOL		34,080	74,759	(40,679)	---	---	(40,679)	---	---	---	(28,897)	---	---	---	---
ORONO	7,625														
GOLF COURSE		162,879	209,967	(47,088)	14,927	---	(32,161)	---	---	---	---	29,282	---	---	---
ORTONVILLE	2,081														
GOLF COURSE		244,765	226,208	18,557	817	2,144	17,230	---	---	---	10,000	26,956	---	---	---
PARKERS PRAIRIE	1,018														
EVENT CENTER [*]		---	3,021	(3,021)	18,027	---	15,006	---	---	---	---	---	---	---	---
PERHAM	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
PIERZ	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	---	---	---
PLYMOUTH	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	---	---	---
PROCTOR	2,841														
GOLF COURSE		95,526	93,342	2,184	2,100	11,046	(6,762)	---	---	---	2,000	897	---	11,046	19,678
RED WING	16,269														
MARINA		522,495	510,755	11,740	171	55,111	(43,200)	---	---	---	---	54,969	---	55,111	45,000
RENVILLE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
RICHFIELD	34,575														
RECREATION		650,370	939,463	(289,093)	149,270	78,069	(217,892)	---	---	---	(980,000)	1,259,880	---	78,069	55,000
RICHMOND	1,267														
CIVIC ARENA [0]		117,395	64,036	53,359	294	27,130	26,523	---	---	---	(40,000)	19,231	---	27,130	33,000
ROSEMOUNT	16,110														
ICE ARENA		303,138	335,466	(32,328)	728	---	(31,600)	---	---	---	14,458	---	---	---	---
ROSEVILLE	34,100														
GOLF COURSE		278,726	342,172	(63,446)	26,119	---	(37,327)	---	---	---	(3,800)	20,604	---	---	---
SANDSTONE	2,459														
GOLF COURSE		141,318	163,831	(22,513)	8,620	4,104	(17,997)	---	---	---	3,690	4,277	---	4,104	---
SAUK CENTRE	4,012														
ARENA		108,463	149,282	(40,819)	5,803	15,421	(50,437)	---	---	---	---	1,500	---	10,601	25,000
SHAKOPEE	23,900														
RECREATION		690,542	1,482,323	(791,781)	25,124	---	(766,657)	---	---	---	(836,271)	4,008	---	---	---
SPRINGFIELD	2,211														
COMMUNITY CENTER [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. CLOUD	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	---	---	---
ST. PAUL	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
ST. PETER	9,979														
COMMUNITY CENTER		143,090	178,110	(35,020)	275,851	204,658	36,173	---	214,40	---	(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 Revenue	OPERATING Expense	OPERATING Income	NONOPERATING Revenue	NONOPERATING Expense	NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE Interest Payments	DEBT SERVICE Principal Payments
STAPLES	3,138														
COMMUNITY CENTER		104,419	244,451	(140,032)	142,041	---	2,009	62,297	---	71,436	---	379,458	---	---	---
STARBUCK	1,327														
CAMPGROUND [0]		129,295	82,629	46,666	842	21,252	26,256	---	---	---	26,737	3,408	---	21,252	20,700
TONKA BAY	1,566														
MUNICIPAL DOCK		27,775	10,067	17,708	---	---	17,708	---	---	---	---	---	---	---	---
TRACY	2,247														
AQUATIC CENTER [*]		40,806	90,737	(49,931)	1,084	---	(48,847)	---	---	---	(48,000)	---	---	---	---
VIRGINIA	9,108														
GOLF COURSE		750,410	851,161	(100,751)	---	328,352	(429,103)	---	---	---	---	204,988	710,885	61,530	70,963
WADENA	4,293														
GOLF COURSE		229,544	296,364	(66,820)	170,033	21,499	81,714	---	---	---	(125,000)	296,181	---	18,969	8,291
WEST ST. PAUL	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)	---	---	---	---
WESTBROOK	744														
CABLE TV		88,079	92,399	(4,320)	167	---	(4,153)	---	---	---	---	---	---	---	---
WHITE BEAR LAKE	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
WINDOM	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	---
WINONA	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 Revenue	OPERATING Expense	OPERATING Income	NONOPERATING Revenue	NONOPERATING Expense	NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE Interest Payments	DEBT SERVICE Principal Payments
WOODBURY	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	---
WORTHINGTON	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	---	---	---	---	---	---	---
ZUMBROTA	2,934														
SWIMMING POOL		22,678	69,746	(47,068)	49,167	---	2,099	36,494	---	---	---	800	---	---	---
		96,378,926	110,811,266	(14,432,340)	13,019,537	6,459,531	(7,872,334)	3,021,726	275,716	2,447,642	(3,642,503)	25,148,671	3,410,885	4,867,219	14,015,843

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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
COLUMBIA HEIGHTS	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
COTTAGE GROVE	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	---	---	---
CROSBY	2,312														
STORM DRAINAGE [*]		49,880	2,470	47,410	---	---	47,410	---	---	---	---	---	---	---	---
CRYSTAL	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	---	---	---	---	---	---	---	---
DEEPHAVEN	3,881														
STORM WATER [*]		12,250	11,400	850	3,520	---	4,370	---	---	---	---	---	---	---	---
DULUTH	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	---
EAGAN	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	---	---	---	---	---	---	---	---
EDEN PRAIRIE	57,000														
STORM DRAINAGE		595,010	699,038	(104,028)	34,649	---	(69,379)	---	---	---	10,000	126,997	---	---	---
EXCELSIOR	2,398														
SURFACE WATER MANAGEMENT		68,745	24,988	43,757	3,695	---	47,452	---	---	---	7,365	---	---	---	---
FAIRFAX	1,311														
STORM SEWER		85,883	46,906	38,977	---	---	38,977	---	---	---	97,396	481	---	---	---
FAIRMONT	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
FALCON HEIGHTS	5,580														
STORM DRAINAGE		27,368	48,602	(21,234)	28,798	---	7,564	---	---	---	---	---	---	---	---
FARIBAULT	21,476														
STORM WATER		262,748	85,104	177,644	218,727	---	396,371	---	---	---	27,236	44,249	---	---	---
FARMINGTON	14,255														
STORM WATER [*]		215,800	131,832	83,968	384,740	2,432	466,276	---	---	---	54,468	---	---	---	---
FERGUS FALLS	13,703														
STORMWATER		118,525	114,424	4,101	18,285	365	22,021	---	---	---	17,854	3,695	---	365	4,498
GAYLORD	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
GLENCOE	5,549														
STORM WATER MANAGEMENT [*]		104,585	2,288	102,297	342	---	102,639	---	---	---	103,352	---	---	---	---
GOLDEN VALLEY	20,636														
STORM SEWER		1,417,732	479,366	938,366	100,325	---	1,038,691	---	---	---	(7,000)	662,149	---	---	---
HENDRUM	311														
STORM SEWER [0]		2,947	2	2,945	2,611	---	5,556	2,611	---	---	---	---	---	---	---
HOPKINS	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
HUTCHINSON	13,403														
STORM WATER		265,551	145,294	120,257	2,314	---	122,571	---	---	---	---	---	---	---	---
JORDAN	4,240														
STORM SEWER		27,149	4,052	23,097	58,205	---	81,302	---	---	---	8,667	2,594	---	---	---
LITTLE FALLS	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
LUVERNE	4,631														
STORM SEWER		68,918	28,950	39,968	12,083	---	52,051	---	---	---	---	104,837	---	---	---
MADISON	1,759														
STORM SEWER		75,769	66,215	9,554	409	---	9,963	---	---	---	---	15,790	---	---	---
MANKATO	33,362														
STORM WATER		220,611	131,991	88,620	6,277	---	94,897	---	---	---	---	34,166	---	---	---
MAPLE GROVE	54,000														
STREET LIGHTS [*]		509,314	408,310	101,004	26,200	---	127,204	---	---	---	---	---	---	---	---
MENDOTA HEIGHTS	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
MINNETRISTA	4,610														
STORM SEWER		22,884	19,231	3,653	1,022	---	4,675	---	---	---	---	2,931	---	---	---
MONTROSE	1,413														
STORM WATER [0]		17,229	23,313	(6,084)	5	856	(6,935)	---	---	---	---	1,647	---	856	1,363
MOUND	9,460														
STORM WATER [*]		125,084	14,707	110,377	10,245	32,945	87,677	---	---	---	---	576,501	---	32,945	---
MOUNDS VIEW	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)	---	---	---	---	---	---	---	---
NEW BRIGHTON	22,260														
STORM WATER		274,505	423,072	(148,567)	166,329	40,704	(22,942)	---	---	117,629	108,430	---	---	17,323	44,400
NEW HOPE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
NORTH BRANCH	8,978														
STORM SEWER		125,222	80,617	44,605	62,638	23,048	84,195	3,912	---	---	39,572	---	---	18,584	35,000
NORTH MANKATO	12,208														
STORM WATER [*]		92,091	44,128	47,963	---	---	47,963	---	---	---	48,135	---	---	---	---
NORTH ST. PAUL	11,959														
SURFACE WATER		407,305	154,829	252,476	12,739	73,901	191,314	---	---	---	---	44,994	---	72,466	140,000
NORTHFIELD	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
OAK PARK HEIGHTS	4,329														
STORM SEWER [*]		62,992	57,198	5,794	1,136	---	6,930	---	---	---	---	---	---	---	---
OAKDALE	27,500														
STREET LIGHTS		254,481	325,980	(71,499)	5,424	---	(66,075)	---	---	---	50,000	---	---	---	---
OLIVIA	2,551														
STORM SEWER [*]		72,900	22,950	49,950	7,142	22,307	34,785	---	---	---	22,800	---	---	17,696	---
ORONO	7,625														
STORM WATER [*]		159,270	29,733	129,537	2,022	---	131,559	---	---	---	---	85,204	---	---	---
OWATONNA	23,082														
STORM WATER [*]		233,389	36,174	197,215	2,000	---	199,215	---	---	---	5,000	---	---	---	---
PRIOR LAKE	17,160														
STORM WATER [*]		171,675	150,709	20,966	4,762	---	25,728	---	---	---	80,000	---	---	---	---
RAMSEY	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	---	---	---
REDWOOD FALLS	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
RICHFIELD	34,575														
STORM SEWER		761,645	631,203	130,442	9,957	43,205	97,194	---	---	500	---	---	---	43,205	155,000
ROBBINSDALE	14,077														
STORM SEWER		253,456	113,167	140,289	56,723	6,500	190,512	---	---	---	---	248,380	298,327	6,500	---
ROGERS	5,010														
STORM SEWER [*]		---	18,678	(18,678)	(37)	---	(18,715)	---	---	---	---	---	---	---	---
ROSEMOUNT	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
ROSEVILLE	34,100														
STORM DRAINAGE		585,013	1,404,576	(819,563)	60,091	---	(759,472)	---	---	---	(4,600)	148,174	---	---	---
SAVAGE	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
SHAKOPEE	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
SHOREVIEW	26,478														
SURFACE WATER		538,330	524,931	13,399	20,089	5,514	27,974	---	---	---	---	537,974	475,000	5,514	---
SHOREWOOD	7,590														
STORM WATER		43,985	18,161	25,824	62,580	9,863	78,541	---	---	---	(35,000)	143,489	---	9,863	---
ST. LOUIS PARK	44,744														
STORM WATER		635,835	662,602	(26,767)	142,290	---	115,523	---	---	---	235,211	317,793	---	---	195,000
ST. PETER	9,979														
STORM SEWER		---	32,113	(32,113)	54	---	(32,059)	---	---	54	(42,145)	11,608	---	---	---
STARBUCK	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,079														
PARKING [*]		46,517	41,367	5,150	7,709	---	12,859	---	---	---	---	---	---	---	---
ARGYLE	657														
GAS		259,712	264,839	(5,127)	554	---	(4,573)	---	---	---	9,400	---	---	---	---
ARLINGTON	2,085														
WIRELESS TECHNOLOGY [*]		56,380	67,459	(11,079)	400	43	(10,722)	---	---	25	(15,000)	---	---	---	---
AUSTIN	23,670														
GAS [9]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
BABBITT	1,663														
LIQUOR STORE INSTALL PURCH [25		---	---	---	---	---	---	---	---	---	---	---	---	---	---
BAGLEY	1,221														
NATURAL GAS		397,409	389,955	7,454	5,472	70,002	(57,076)	---	---	---	---	8,126	---	70,002	30,000
BARNESVILLE	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
BELLE PLAINE	4,550														
AMBULANCE		194,904	166,718	28,186	50,333	---	78,519	37,800	---	---	---	---	---	---	---
BEMIDJI	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
BERTHA	465														
AMBULANCE		57,756	43,570	14,186	7,589	---	21,775	869	---	149	---	12,332	---	---	---
BLOOMING PRAIRIE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BLOOMINGTON	85,400														
CONTRACTUAL POLICE [*]		632,760	632,760	---	---	---	---	---	---	---	---	---	---	---	---
MOTOR VEHICLE [*]		438,874	427,618	11,256	---	13,318	(2,062)	---	---	---	---	---	---	13,244	---
BLUE EARTH	3,573														
HEAT		18,629	54,580	(35,951)	---	245	(36,196)	---	---	---	---	---	---	---	---
BROWERVILLE	729														
AMBULANCE		69,710	65,964	3,746	13,267	---	17,013	---	---	---	30,470	---	---	---	---
BROWNS VALLEY	656														
DEMO SITE [0]		1,294	7,544	(6,250)	4,044	---	(2,206)	---	---	4,000	1,800	---	---	---	---
CALUMET	375														
RADIO TOWER [0]		23,070	1,174	21,896	---	---	21,896	---	---	---	---	---	---	---	---
CANNON FALLS	3,874														
AMBULANCE		184,905	112,942	71,963	13,481	---	85,444	---	---	---	---	40,370	---	---	---
CARLTON	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	---	---	---
CHAMPLIN	22,620														
MILL POND		428,110	339,115	88,995	5,487	---	94,482	---	---	---	214,448	---	---	---	---
CHANDLER	264														
GROCERY STORE		269,944	281,173	(11,229)	---	---	(11,229)	---	---	---	(4,071)	---	---	---	---
CHASKA	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
CHISAGO CITY	2,856														
DEPUTY REGISTAR [*]		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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CIRCLE PINES	4,670														
GAS		2,633,808	2,466,111	167,697	51,908	22,685	196,920	---	---	---	---	295,367	---	22,685	30,000
CLARA CITY	1,380														
AMBULANCE		52,788	62,263	(9,475)	5,452	---	(4,023)	---	---	---	---	2,790	---	---	---
CLARISSA	630														
GAS		382,545	399,745	(17,200)	---	50,675	(67,875)	---	---	---	---	7,889	---	50,675	20,000
CLEARBROOK	559														
NATURAL GAS		264,691	246,961	17,730	---	14,028	3,702	---	---	---	---	15,080	---	14,028	33,778
CLONTARF	166														
CAFE [0]		64,295	76,475	(12,180)	---	---	(12,180)	---	---	---	(12,300)	---	---	---	---
COHASSET	2,482														
GAS		770,580	522,740	247,840	27,530	196,165	79,205	---	---	---	---	131,389	---	144,446	280,000
COOK	617														
AIRPORT		23,439	57,277	(33,838)	33,919	468	(387)	---	---	33,919	---	14,240	---	468	1,943
COSMOS	581														
FIRE		47,410	69,031	(21,621)	14,001	---	(7,620)	---	---	9,423	---	10,794	---	---	---
COTTAGE GROVE	30,984														
AMBULANCE		924,859	1,003,555	(78,696)	24,460	---	(54,236)	---	---	---	5,824	6,157	---	---	---
CROSBY	2,312														
DEPUTY REGISTRAR [*]		59,454	48,784	10,670	674	---	11,344	---	---	---	---	---	---	---	---
RANGE COLLECTORS [*]		135,156	128,684	6,472	---	---	6,472	---	---	---	---	---	---	---	---
CROSSLAKE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
DEER RIVER	930														
LICENSE BUREAU [0]		40,138	50,823	(10,685)	---	---	(10,685)	---	---	---	---	---	---	---	---
DETROIT LAKES	7,557														
COMMUNICATIONS		483,107	382,177	100,930	564	---	101,494	---	---	---	---	123,531	---	---	---
DILWORTH	3,094														
FORESTRY [*]		5,784	4,756	1,028	---	2	1,026	---	---	---	---	---	---	2	---
PEST [*]		19,257	25,025	(5,768)	293	---	(5,475)	---	---	---	---	---	---	---	---
DODGE CENTER	2,310														
AMBULANCE		268,861	271,905	(3,044)	8,435	---	5,391	---	---	---	---	44,134	---	---	---
DULUTH	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
EAGLE BEND	618														
GAS		218,922	177,468	41,454	435	51,399	(9,510)	---	---	---	---	---	---	51,399	20,000
ECHO	267														
CEMETERY [*]		300	899	(599)	311	---	(288)	---	---	---	---	---	---	---	---
EMMONS	432														
LIQUOR [0]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
EXCELSIOR	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	---	---	---	---
FAIRFAX	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
FAIRMONT	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)	---	---	---	---	---	---	---	---
FOREST LAKE	15,093														
AIRPORT/IND. PARK		98,059	98,679	(620)	---	86,498	(87,118)	---	---	---	---	25,140	---	86,498	---
FOSSTON	1,555														
NATURAL GAS		765,336	606,421	158,915	---	116,880	42,035	---	---	---	---	---	---	---	---
GARY	216														
LAUNDROMAT [0]		10,479	8,490	1,989	---	---	1,989	---	---	---	---	4,734	---	---	---
GLENCOE	5,549														
AIRPORT		40,245	67,931	(27,686)	11,959	100	(15,827)	---	---	11,959	---	2,417	---	100	10,176
GOLDEN VALLEY	20,636														
MOTOR VEHICLE REGISTRATION [*		498,387	349,798	148,589	7,254	---	155,843	---	---	---	125,000	---	---	---	---
GOODHUE	808														
GAS [0]		492,769	332,260	160,509	793	32,336	128,966	---	---	---	---	---	---	32,336	28,630
GOODVIEW	3,318														
LEASE SERVICE		24,000	15,922	8,078	1,232	---	9,310	---	---	---	---	---	---	---	---
GRANITE FALLS	3,053														
MOTOR VEHICLE		63,270	55,358	7,912	53	---	7,965	---	---	---	282	---	---	---	---
GRYGLA	232														
WATER TOWER [*]		1,682	---	1,682	2,052	765	2,969	---	---	---	(1,000)	---	---	765	13,672
HALLOCK	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HARRIS	1,173														
BUILDING [*]		52,027	38,411	13,616	---	---	13,616	---	---	---	---	---	---	---	---
HASTINGS	19,202														
TRANSIT		52,584	277,942	(225,358)	218,458	---	(6,900)	---	50,711	151,558	---	---	---	---	---
HAWLEY	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	---	---	---
HENDRUM	311														
EMERGENCY RECOVERY [0]		2,846	2	2,844	---	---	2,844	---	---	---	---	---	---	---	---
UTILITY FEES [0]		6,477	7,555	(1,078)	---	---	(1,078)	---	---	---	---	---	---	---	---
HENNING	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	---
HIBBING	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
HOFFMAN	668														
AMBULANCE [0]		41,719	28,629	13,090	---	---	13,090	---	---	---	---	---	---	---	---
HUTCHINSON	13,403														
GAS		8,089,553	8,047,783	41,770	189,941	1,001	230,710	---	---	---	243,716	98,112	---	1,001	---
JACKSON	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
SALE OF CONCRETE [*]		14,127	---	14,127	1,259	---	15,386	---	---	---	---	---	---	---	---
LA CRESCENT	5,027														
LICENSE BUREAU [*]		65,320	52,495	12,825	302	---	13,127	---	---	---	---	932	---	---	---
LAKE CRYSTAL	2,479														
CEMETERY [*]		---	---	---	8,451	---	8,451	---	---	---	12,147	---	---	---	---
LAKE LILLIAN	253														
AMBULANCE [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
FIRE [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE PARK	799														
GAS		267,577	248,304	19,273	62,826	---	82,099	---	---	---	20,930	5,072	---	---	---
LAKEFIELD	1,720														
AMBULANCE		41,695	64,859	(23,164)	28,355	1,387	3,804	---	---	---	(26,251)	2,581	---	1,387	15,364
LAKELAND	1,923														
BUILDING INSPECTION [*]		55,509	33,505	22,004	508	6,346	16,166	---	---	---	5,150	---	---	---	---
LE SUEUR	4,126														
PRETREATMENT FACILITY		130,886	73,073	57,813	---	52,604	5,209	---	---	---	---	---	---	52,604	70,000
LEROY	921														
TREE BOARD [*]		---	1,624	(1,624)	2,000	---	376	---	---	---	---	---	---	---	---
LEXINGTON	2,220														
BUILDING RENTAL		274,756	166,574	108,182	1,214	20,225	89,171	---	---	---	(370,000)	---	---	20,225	415,277
LUVERNE	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)	---	---	---	---
MANKATO	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
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)	---	---	---	---
MAPLE LAKE	1,650														
AIRPORT		26,027	40,741	(14,714)	15,209	---	495	1,023	---	14,159	(9,460)	3,196	---	---	---
MELROSE	3,141														
AMBULANCE		287,520	278,462	9,058	17,230	---	26,288	---	---	---	---	86,786	---	---	---
MILACA	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	---	---	---	---	---	---	---	---
MILTONA	290														
FIRE		42,000	77,466	(35,466)	49,288	9,292	4,530	---	---	---	---	18,680	---	5,792	---
MINNEAPOLIS	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
MONTEVIDEO	5,480														
BUILDING INSPECTION		47,736	73,582	(25,846)	1,280	---	(24,566)	---	---	---	---	---	---	---	---
MONTICELLO	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	---	---	---	---	---	---
MOORHEAD	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	---	---	---	---
MOOSE LAKE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
PLYMOUTH	67,824														
WATER RESOURCES		1,542,805	581,848	960,957	134,751	---	1,095,708	---	---	---	87,876	28,202	---	---	---
PRESTON	1,411														
EMERGENCY SERVICE		94,779	102,425	(7,646)	29,077	1,008	20,423	---	---	---	(9,269)	3,680	---	1,008	12,000
PRINCETON	4,149														
AIRPORT		49,098	127,041	(77,943)	34,996	---	(42,947)	---	32,720	---	(19,170)	47,920	---	---	---
PRIOR LAKE	17,160														
TRANSIT [*]		31,271	313,556	(282,285)	538,007	---	255,722	---	---	---	---	---	---	---	---
RANDALL	550														
NATURAL GAS		192,902	144,734	48,168	4,046	35,780	16,434	---	---	---	5,000	---	---	35,780	5,000
RAYMOND	797														
AMBULANCE [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
REMER	368														
AMBULANCE		71,020	80,463	(9,443)	43,599	---	34,156	---	---	---	(15,825)	75,409	---	---	---
ROBBINSDALE	14,077														
DEPUTY REGISTRAR [*]		349,220	256,942	92,278	2,358	---	94,636	---	---	---	25,000	---	---	---	---
ROCHESTER	91,264														
PARKING METER		3,403,739	2,821,670	582,069	349,133	28,311	902,891	---	---	---	253,101	373,093	---	---	---
ROCKFORD	3,681														
FIRE		205,355	204,314	1,041	27,321	---	28,362	---	---	---	---	102,940	---	---	---
ROUND LAKE	415														
GAS		238,904	213,807	25,097	9,538	---	34,635	---	---	---	---	---	---	---	---
SANDSTONE	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
SLEEPY EYE	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)	---	---	---	---	---	---	---	---
SPICER	1,135														
LAKE UTILITY [15]		299,782	292,185	7,597	211	---	7,808	---	---	---	---	---	---	---	---
SPRINGFIELD	2,211														
AMBULANCE		101,504	146,841	(45,337)	19,123	---	(26,214)	---	---	---	---	---	---	---	---
HEAT		220	40	180	833	5,330	(4,317)	---	---	---	---	---	---	---	---
ST. CLOUD	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	---
ST. PAUL	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	---	---	---
ST. PETER	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
STEPHEN	678														
GAS [0]		227,672	229,922	(2,250)	742	---	(1,508)	---	---	---	---	---	---	---	---
STILLWATER	16,109														
PARKING SYSTEM		226,421	175,458	50,963	53	11	51,005	---	---	---	---	---	---	---	---
THIEF RIVER FALLS	8,447														
AIRPORT		129,749	509,632	(379,883)	284,620	44,381	(139,644)	---	---	144,668	---	587,795	---	---	---
TONKA BAY	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
LIQUOR LEASE [21]		23,821	3,552	20,269	1,121	---	21,390	---	---	---	15,000	---	---	---	---
TRACY	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
TWO HARBORS	3,633														
GAS		2,779,373	2,685,354	94,019	97,737	6,641	185,115	---	---	---	12,000	90,742	---	---	---
TYLER	1,209														
NATURAL GAS		280,236	233,501	46,735	5,497	80,461	(28,229)	---	---	---	---	1,642	---	80,461	5,000
VIRGINIA	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	---
WARREN	1,661														
GAS		801,200	633,814	167,386	1,102	---	168,488	---	---	---	174,784	11,609	---	---	---
WASECA	9,717														
AIRPORT		46,359	89,391	(43,032)	15,909	---	(27,123)	---	---	---	---	---	---	---	---
WAYZATA	4,119														
LICENSE BUREAU		242,209	190,191	52,018	2,702	---	54,720	---	---	---	25,000	---	---	---	---
WESTBROOK	744														
GAS		333,113	264,271	68,842	6,732	17,879	57,695	---	---	---	---	---	---	17,879	25,000
WHITE BEAR LAKE	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	---	---	---
WILLMAR	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 INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
WINONA	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	---	---	---
WORTHINGTON	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	---	---	---	---	---	---	---	---
		246,575,000	231,221,840	15,353,160	26,482,088	25,807,816	16,027,432	718,700	10,022,557	8,616,945	4,962,889	37,967,679	23,704,123	24,038,777	39,615,531

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	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					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 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
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	---	---	---	---
		262		240,867,114	172,796,388	68,070,726	50,979,011	17,091,715	2,843,570	956,710	18,978,575	14,067,766	8,439,093	59,763,004	706,559	749,474

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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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
BISCAY	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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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 Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. 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
	4,046,786	638,762,744	982,151,905	211,772,725	1,560,964,850	1,881,778,528	1,044,168,991	24,365,201	6,343,964,944	1,309,812,347	971,824,755

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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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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%
	677,186,001	551,510,669	1,228,696,670	674,052,115	607,494,876	1,281,546,991	4.3%	2,353,947,461	54.4%

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 Unreserved Designated	December 31, 2001 Unreserved Undesignated	December 31, 2001 Total Unreserved	December 31, 2002 Unreserved Designated	December 31, 2002 Unreserved Undesignated	December 31, 2002 Total Unreserved	2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
Extremely Low Fund Balance									
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%
DELAVAN	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%
Low Fund Balance									
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

Name of City	December 31, 2001 Unreserved Designated	December 31, 2001 Unreserved Undesignated	December 31, 2001 Total Unreserved	December 31, 2002 Unreserved Designated	December 31, 2002 Unreserved Undesignated	December 31, 2002 Total Unreserved	2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
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

Name of City	December 31, 2001 Unreserved Designated	December 31, 2001 Unreserved Undesignated	December 31, 2001 Total Unreserved	December 31, 2002 Unreserved Designated	December 31, 2002 Unreserved Undesignated	December 31, 2002 Total Unreserved	2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Unreserved Designated	December 31, 2001 Unreserved Undesignated	December 31, 2001 Total Unreserved	December 31, 2002 Unreserved Designated	December 31, 2002 Unreserved Undesignated	December 31, 2002 Total Unreserved	2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
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%
								High Fund Balance	
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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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

Name of City	December 31, 2001 Unreserved Designated	December 31, 2001 Unreserved Undesignated	December 31, 2001 Total Unreserved	December 31, 2002 Unreserved Designated	December 31, 2002 Unreserved Undesignated	December 31, 2002 Total Unreserved	2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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%
MADELIA	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 Unreserved Designated	December 31, 2001 Unreserved Undesignated	December 31, 2001 Total Unreserved	December 31, 2002 Unreserved Designated	December 31, 2002 Unreserved Undesignated	December 31, 2002 Total Unreserved	2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
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%
								Extremely High Fund Balance	
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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total 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%
	677,186,001	551,510,669	1,228,696,670	674,052,115	607,494,876	1,281,546,991	4.3%	2,353,298,741	54.5%

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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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This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. January 2003

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

This annual report compares the per capita expenditures and debt of cities over 2,500 in population. January 2003

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