

**REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES UNDER 2,500 IN POPULATION
DECEMBER 31, 1999**

The Office of the State Auditor is an office created by the state constitution. It 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 Office of 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.

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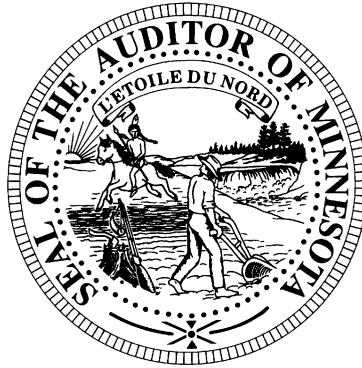
- ! Audit Practice - conducts financial and legal compliance audits for local governments;
- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
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The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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

**For the Year Ended
December 31, 1999**



December 21, 2001

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

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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 under 2,500 in population for calendar year 1999. These cities are required to annually submit annual financial reports to the Office of the State Auditor (OSA).

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Tables 1 through 3 of this report. Tables 5 through 7 present the data by individual city. Appendix A discusses factors that affect the revenues and expenditures of cities.

The enterprise or proprietary funds of cities are presented separately from the governmental funds. Minnesota cities operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. Table 4 summarizes the operating revenues, expenses, and income/(loss) for city enterprises. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 8 through 17. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 18 details the financial operations of municipal liquor operations.¹

Table 19 lists, by individual city, the bonded and other long-term debt outstanding as of December 31, 1999. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

An analysis of unreserved fund balances is not presented in this report. The majority of cities under 2,500 in population use a cash basis of accounting. The others use a modified accrual basis of accounting. 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 among cities under 2,500 in population, a comparative analysis of unreserved fund balances is not appropriate.

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

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 1999*.

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Overview

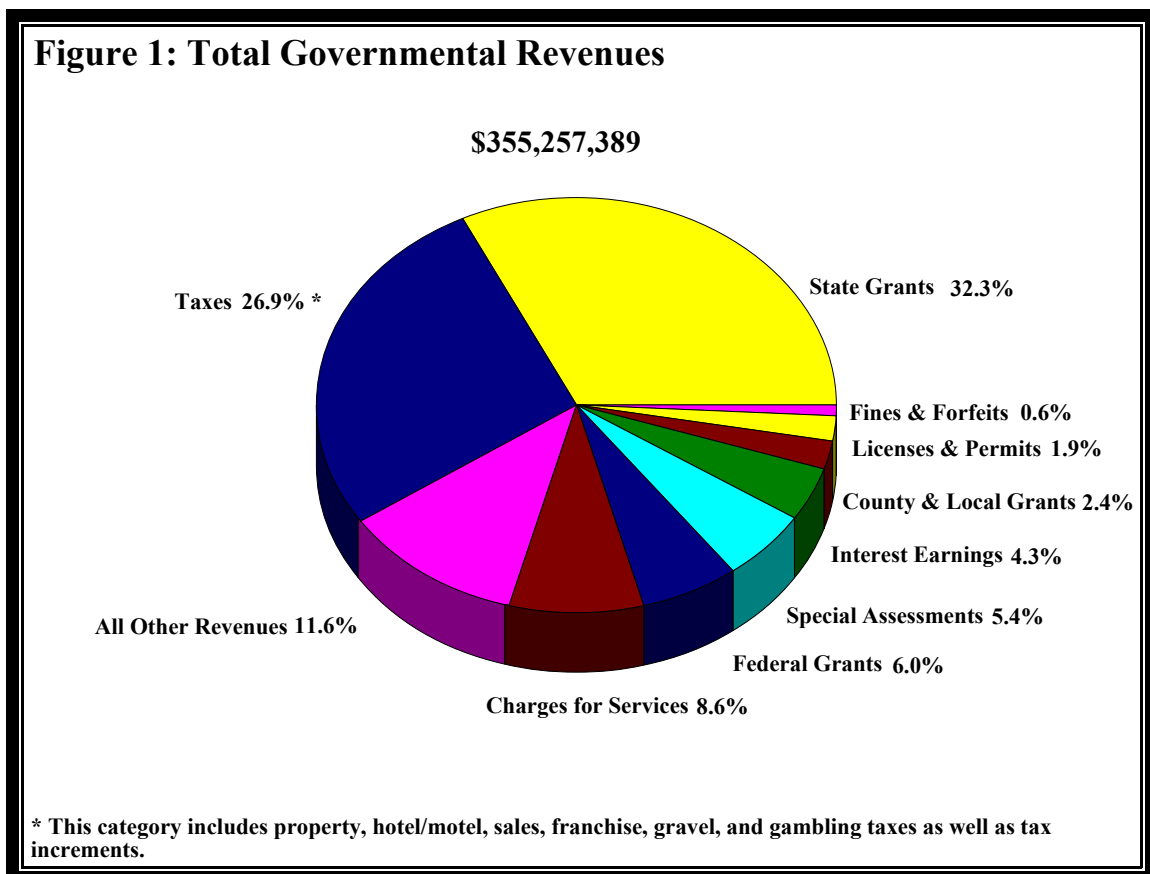
Total Governmental Revenues

In 1999, cities under 2,500 in population raised total governmental revenues of \$355.3 million to finance city services. This represents an increase of 3.1 percent over the amount raised in 1998.

The shares of total governmental revenues generally vary only slightly from year to year. Over time; however, there have been some shifts in the composition of revenues. The single two largest sources of revenues for cities have remained taxes and state intergovernmental revenues. However, since 1995, state intergovernmental revenues as a share of total revenues have declined. In 1995, state inter-governmental revenues accounted for 34.0 percent of total revenues compared to 32.3 percent in 1999. In contrast, the use of tax revenues has increased. Tax revenues as a percent of total revenues has grown from 26.0 percent in 1995 to 26.9 percent in 1999.

One source of revenue that has shown a steady increase in its share of total revenues is charges for services. This category has grown from 7.9 percent in 1995 to 8.6 percent in 1999. Charges for services related to streets and highways showed the greatest increase at 115.7 percent over the same period. To further examine five-year trends in revenues, refer to Table 1.

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

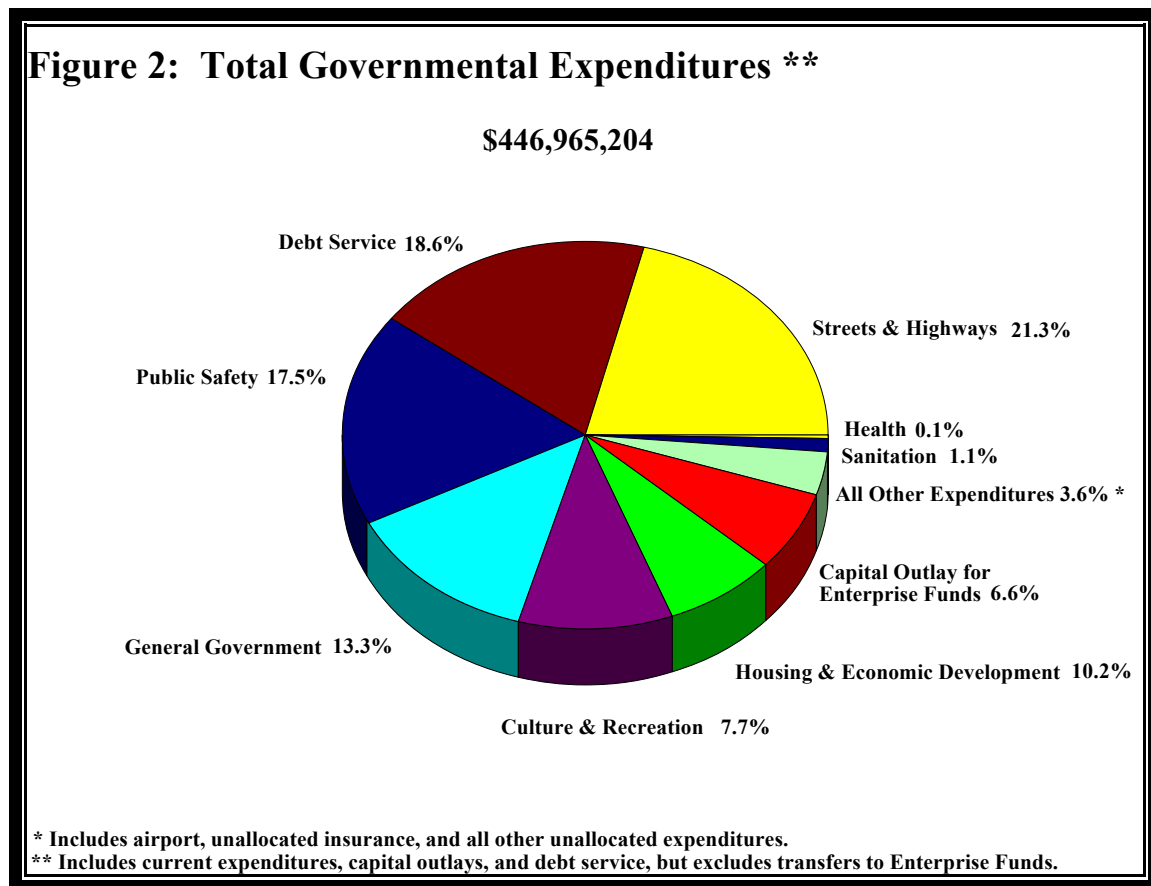


Total Governmental Expenditures

Cities provide a variety of services to their citizens. Most 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 1999, cities under 2,500 in population expended \$447.0 million from Governmental Funds to provide city services. This represents an increase of 5.2 percent over 1998 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. However, as the priorities of cities change over time, the relative shares of total spending shift to reflect these new priorities. Since 1995, the top three expenditure categories for small cities listed by share of total expenditures have been: streets and highways, debt service, and public safety. These three categories have each gained in their share of total expenditures since 1995. The category of expenditures showing the greatest increase in share of total expenditures over this five-year period was housing and economic development. This category accounted for 8.4 percent of total governmental expenditures in 1995, compared to 10.2 percent in 1999. To examine these and other changes over the five-year period, refer to Table 1.

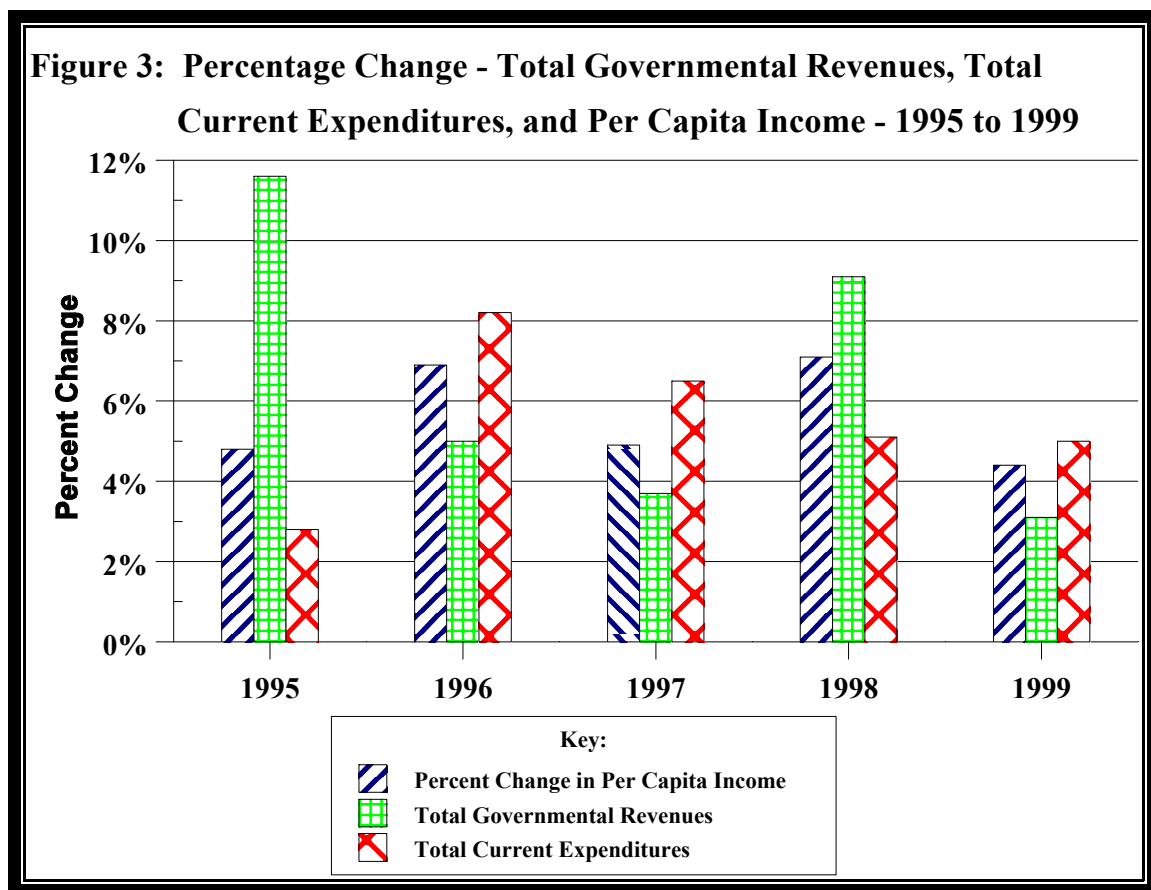
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this chart is detailed in Table 1.



Growth in Government

During the five-year period of 1995 to 1999, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 2.8 percent to 11.6 percent. To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.² 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 3 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income from 1995 to 1999. During this period, total current expenditures grew faster than per capita income for three of the five years. In contrast, per capita income grew faster than total revenues for three of the five years.



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

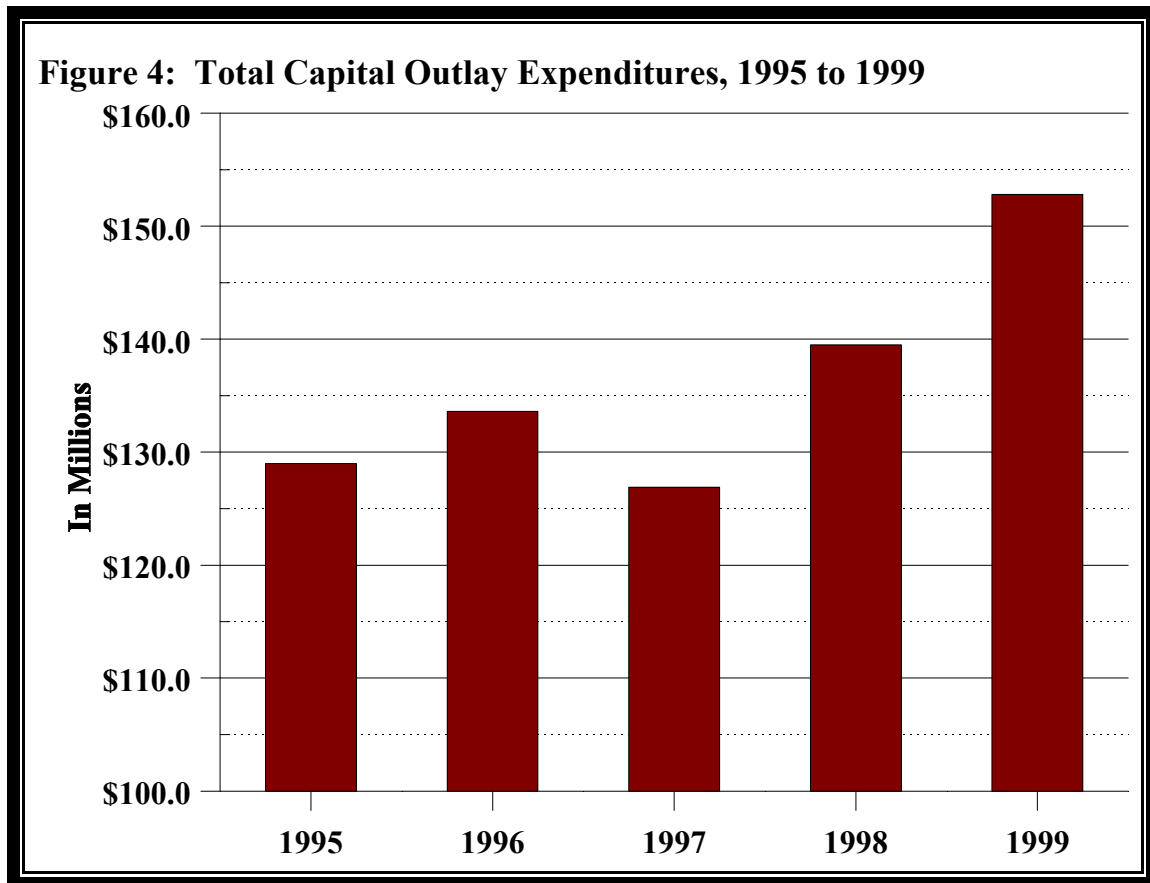
² Per capita income is calculated by dividing Minnesota total personal income by its total mid-year population. The figure is calculated by the Bureau of Economic Analysis, which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

Cities expended \$152.8 million on capital investments in 1999. This represents an increase of 9.5 percent over the level expended in 1998. The relatively large increase in capital outlays reflects substantial projects in a number of cities. Slightly more cities increased capital spending than decreased capital spending, but the value of the projects in those cities increasing capital outlays was greater than in those decreasing capital outlays. The categories of capital expenditures showing the greatest growth were: culture and recreation, economic development, and streets and highways.

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 4 illustrates the trend in capital spending for the years 1995 through 1999. Table 7 provides a detailed analysis of capital outlays for individual cities.



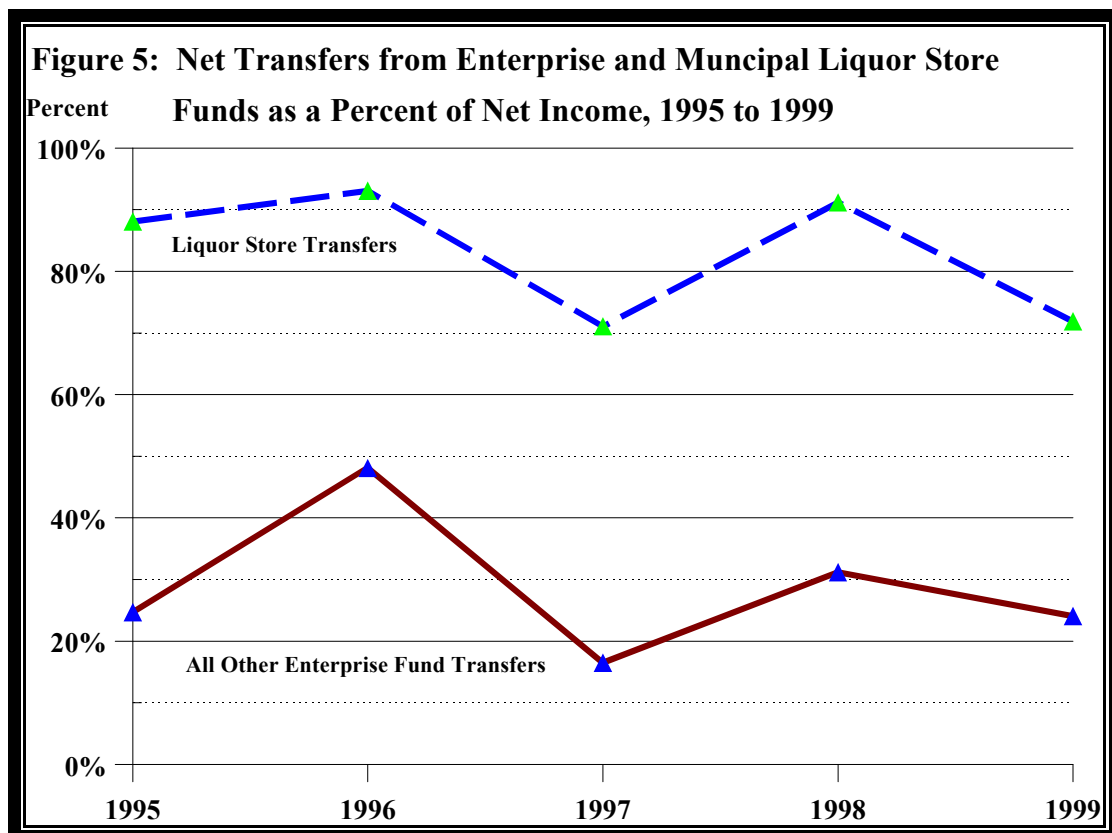
Municipal Enterprises

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 income, most have the objective of breaking even. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by cities are electric, gas, sewer, water, and heat utilities.

The net income of municipal enterprises increased 33.0 percent between 1998 and 1999. However, net transfers (transfers out minus transfers in) from Enterprise Funds increased just 2.7 percent. 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.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, showed an increase of 20.1 percent in net income between 1998 and 1999. In contrast, net transfers from municipal liquor operations decreased 5.2 percent from the level transferred in 1998.

Figure 5 examines the five-year trend in net transfers from enterprise and municipal liquor store funds as a percent of net income. The chart helps illustrate that the primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens. Tables 8 through 18 provide additional details on municipal enterprises.



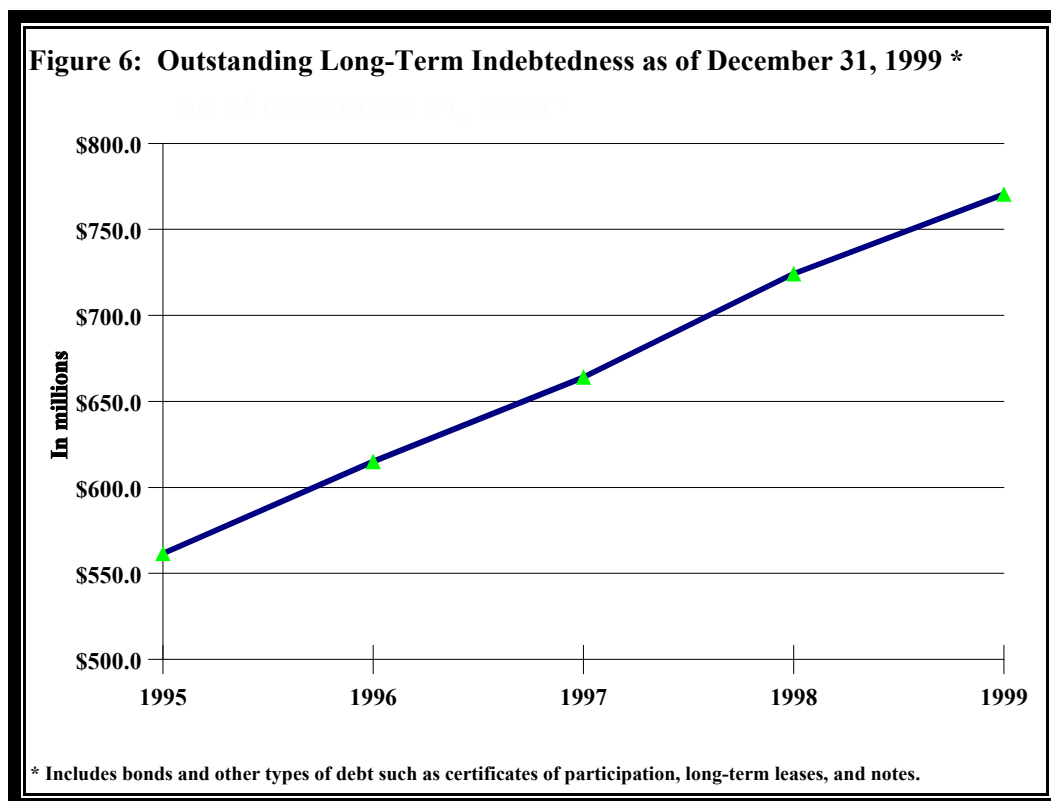
Outstanding Long-Term Indebtedness

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 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 1a looks at outstanding bonded indebtedness for 1998 and 1999. Figure 6 shows the five-year trend of outstanding long-term debt for cities under 2,500 in population.

Table 1a: Two-Year Summary of Outstanding Bonded Indebtedness

	<u>1999 Amount</u>	<u>1998 Amount</u>
General Obligation	\$ 83,528,658	\$ 89,244,435
G.O. Tax Increment	77,371,411	94,760,848
Revenue Tax Increment	2,375,531	850,000
Special Assessment	158,260,332	148,430,686
G.O. Revenue	232,253,154	219,622,648
Revenue	63,359,455	49,675,838
All Other	10,280,000	6,560,000
Total Bonded Indebtedness	<u>\$627,428,541</u>	<u>\$609,144,455</u>



GOVERNMENTAL TABLES

Table 1
Governmental Funds Revenues and Expenditures
Five Year Change
For the Years Ended December 31, 1995 Through 1999

GOVERNMENTAL FUNDS	1995		1996		1997		1998		1999		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
REVENUES											
Taxes	75,579,136	26.0%	80,228,387	26.3%	86,025,517	27.2%	91,116,506	26.4%	95,717,911	26.9%	26.6%
Special Assessments	14,882,777	5.1%	17,345,206	5.7%	16,437,611	5.2%	17,998,339	5.2%	19,115,114	5.4%	28.4%
Licenses and Permits	4,312,420	1.5%	5,028,152	1.7%	5,487,277	1.7%	6,219,715	1.8%	6,655,139	1.9%	54.3%
Intergovernmental Revenues											
Federal Grants	18,884,055	6.5%	20,427,073	6.7%	20,832,726	6.6%	19,693,900	5.7%	21,489,311	6.0%	13.8%
State Grants	98,619,810	34.0%	98,181,857	32.2%	101,337,880	32.1%	110,152,652	32.0%	114,733,979	32.3%	16.3%
County Grants	2,761,443	1.0%	2,396,133	0.8%	2,820,265	0.9%	4,297,404	1.2%	2,674,312	0.8%	-3.2%
Local Units Grants	2,705,767	0.9%	3,963,921	1.3%	3,147,940	1.0%	3,507,649	1.0%	5,754,194	1.6%	112.7%
Total Intergovernmental Revenues	122,971,075	42.4%	124,968,984	41.0%	128,138,811	40.6%	137,651,605	39.9%	144,651,796	40.7%	17.6%
Charges for Services	23,009,156	7.9%	25,012,382	8.2%	26,258,464	8.3%	28,742,355	8.3%	30,478,409	8.6%	32.5%
Fines and Forfeits	1,581,946	0.5%	1,687,823	0.6%	1,836,537	0.6%	2,019,558	0.6%	2,254,849	0.6%	42.5%
Interest Earnings	14,460,549	5.0%	14,597,697	4.8%	15,450,757	4.9%	15,758,360	4.6%	15,216,689	4.3%	5.2%
All Other Revenues	33,400,117	11.5%	35,711,730	11.7%	36,315,195	11.5%	45,173,867	13.1%	41,167,482	11.6%	23.3%
Total Revenues	290,197,176	100.0%	304,580,361	100.0%	315,950,169	100.0%	344,680,305	100.0%	355,257,389	100.0%	22.4%
OTHER FINANCING SOURCES:											
Borrowing	74,038,605		96,438,546		75,994,973		97,757,058		96,428,773		
Transfers from Enterprise Funds	12,950,151		14,398,926		14,888,985		17,263,656		18,796,902		
Total Revenues and Other Sources	377,185,932		415,417,833		406,834,127		459,701,019		470,483,064		
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
General Government	49,777,644	14.0%	54,214,684	13.9%	56,982,700	14.7%	58,219,432	13.7%	59,668,061	13.3%	19.9%
Public Safety	59,898,516	16.8%	67,316,344	17.2%	69,239,226	17.8%	72,356,326	17.0%	78,373,141	17.5%	30.8%
Streets and Highways	67,008,075	18.8%	78,859,211	20.2%	71,900,888	18.5%	83,274,058	19.6%	95,055,460	21.3%	41.9%
Sanitation	4,637,162	1.3%	4,689,058	1.2%	4,876,740	1.3%	4,803,714	1.1%	4,935,805	1.1%	6.4%
Health	580,312	0.2%	223,637	0.1%	230,298	0.1%	1,099,102	0.3%	373,551	0.1%	-35.6%
Libraries	5,150,479	1.4%	5,454,547	1.4%	7,494,785	1.9%	5,374,879	1.3%	5,322,360	1.2%	3.3%
Parks and Recreation	19,879,376	5.6%	21,626,507	5.5%	21,391,357	5.5%	23,917,106	5.6%	29,148,317	6.5%	46.6%
Housing and Economic Development	29,868,080	8.4%	32,389,372	8.3%	39,761,081	10.2%	38,039,247	9.0%	45,492,279	10.2%	52.3%
Airports	1,964,611	0.6%	2,411,504	0.6%	3,653,498	0.9%	3,368,911	0.8%	2,307,158	0.5%	17.4%
All Other Expenditures	12,563,709	3.5%	13,430,873	3.4%	16,690,106	4.3%	16,455,269	3.9%	13,659,952	3.1%	8.7%
Capital Outlay for Enterprise Funds	43,684,075	12.2%	32,616,779	8.3%	25,920,063	6.7%	33,689,902	7.9%	29,645,611	6.6%	-32.1%
Debt Service	61,754,598	17.3%	77,600,228	19.9%	70,725,425	18.2%	84,411,428	19.9%	82,983,509	18.6%	34.4%
Total Expenditures	356,766,637	100.0%	390,832,744	100.0%	388,866,167	100.0%	425,009,374	100.0%	446,965,204	100.0%	25.3%
OTHER FINANCING USES:											
Transfers to Enterprise Funds	5,570,491		3,750,460		5,096,848		4,384,429		6,969,450		
Total Expenditures and Other Uses	362,337,128		394,583,204		393,963,015		429,393,803		453,934,654		

Table 2
Summary of Governmental Funds Revenues by Population Type
For the Year Ended December 31, 1999

	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 (Decrease)		
	Type 1		Type 2		Type 3		Type 4		Type 5		1999	1998			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
Population - 1999 Estimate	110,515		68,851		73,413		109,988		83,209		445,976	440,625	1.2%		
Taxable Tax Capacity	58,592,456		26,212,899		57,306,168		44,533,312		29,578,792		216,223,627	223,464,748	-3.2%		
1998 Net Tax Levy (Collect. 1999)	21,106,423		12,350,574		18,441,423		18,606,084		11,412,970		81,917,474	77,896,571	5.2%		
Special Assessment Levy (Collect. 1999)	3,892,400		2,009,579		2,907,593		2,490,337		2,131,255		13,431,164	12,224,616	9.9%		
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
Property Taxes	22,267,266	24.8%	13,204,758	21.8%	18,016,873	27.5%	18,991,678	23.2%	11,451,868	19.9%	83,932,443	23.6%	78,299,794	22.7%	7.2%
Tax Increment Taxes	3,370,467	3.8%	2,695,881	4.4%	2,606,925	4.0%	1,309,162	1.6%	759,048	1.3%	10,741,483	3.0%	11,875,466	3.4%	-9.5%
Franchise Taxes	304,821	0.3%	159,664	0.3%	91,354	0.1%	99,870	0.1%	22,929	0.0%	678,638	0.2%	634,809	0.2%	6.9%
Local Sales & Hotel/Motel Taxes	27,923	0.0%	18,145	0.0%	162,206	0.2%	39,730	0.0%	14,475	0.0%	262,479	0.1%	238,124	0.1%	10.2%
Gravel & Gambling Taxes	13,574	0.0%	---	---	478	0.0%	38,447	0.0%	50,369	0.1%	102,868	0.0%	68,313	0.0%	50.6%
Special Assessments	7,079,840	7.9%	3,420,904	5.6%	3,586,394	5.5%	3,141,982	3.8%	1,885,994	3.3%	19,115,114	5.4%	17,998,339	5.2%	6.2%
Licenses and Permits	2,523,077	2.8%	941,473	1.6%	869,395	1.3%	1,350,164	1.6%	971,030	1.7%	6,655,139	1.9%	6,219,715	1.8%	7.0%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	1,484,968	1.7%	2,191,864	3.6%	1,933,052	3.0%	1,845,615	2.3%	1,642,213	2.9%	9,097,712	2.6%	8,009,109	2.3%	13.6%
- Other	1,063,406	1.2%	2,428,686	4.0%	2,692,633	4.1%	2,516,457	3.1%	3,690,417	6.4%	12,391,599	3.5%	11,684,791	3.4%	6.0%
State - Local Government Aid	13,571,639	15.1%	11,221,162	18.5%	10,636,482	16.3%	17,302,732	21.1%	10,289,309	17.9%	63,021,324	17.7%	61,295,909	17.8%	2.8%
- HACA	5,997,078	6.7%	3,971,060	6.5%	4,285,786	6.6%	6,636,771	8.1%	3,865,607	6.7%	24,756,302	7.0%	24,909,472	7.2%	-0.6%
- Taconite Aids	1,089,205	1.2%	1,129,132	1.9%	384,040	0.6%	624,963	0.8%	232,032	0.4%	3,459,372	1.0%	3,217,713	0.9%	7.5%
- Highways	1,384,629	1.5%	228,034	0.4%	1,519,281	2.3%	1,580,019	1.9%	23,854	0.0%	4,735,817	1.3%	945,107	0.3%	401.1%
- Other	4,533,894	5.1%	2,688,512	4.4%	2,766,552	4.2%	3,746,470	4.6%	5,025,736	8.7%	18,761,164	5.3%	19,784,451	5.7%	-5.2%
County - Highways	165,140	0.2%	165,991	0.3%	69,541	0.1%	401,153	0.5%	106,967	0.2%	908,792	0.3%	1,276,517	0.4%	-28.8%
- Other	413,667	0.5%	242,612	0.4%	326,038	0.5%	261,059	0.3%	522,144	0.9%	1,765,520	0.5%	3,020,887	0.9%	-41.6%
Local - IRRRB	1,371,017	1.5%	1,623,008	2.7%	54,005	0.1%	484,766	1.0%	484,673	0.8%	4,367,469	1.2%	2,343,292	0.7%	86.4%
- Other	686,991	0.8%	130,564	0.2%	52,996	0.1%	216,084	0.3%	300,090	0.5%	1,386,725	0.4%	1,164,357	0.3%	19.1%
Total Intergovernmental Revenues	31,761,634	35.4%	26,020,625	42.9%	24,720,406	37.8%	35,966,089	43.9%	26,183,042	45.5%	144,651,796	40.7%	137,651,605	39.9%	5.1%
Charges for Services															
General Government	851,616	0.9%	190,381	0.3%	253,387	0.4%	268,845	0.3%	112,966	0.2%	1,677,195	0.5%	1,832,129	0.5%	-8.5%
Public Safety	3,143,800	3.5%	2,055,085	3.4%	2,575,311	3.9%	3,976,984	4.9%	2,938,435	5.1%	14,689,615	4.1%	12,816,278	3.7%	14.6%
Streets and Highways	201,341	0.2%	46,490	0.1%	31,608	0.0%	214,020	0.3%	72,998	0.1%	566,457	0.2%	262,674	0.1%	115.7%
Sanitation	311,605	0.3%	842,437	1.4%	647,031	1.0%	905,198	1.1%	822,973	1.4%	3,529,244	1.0%	3,467,641	1.0%	1.8%
Libraries	38,271	0.0%	43,936	0.1%	30,574	0.0%	92,547	0.1%	15,526	0.0%	220,854	0.1%	172,247	0.0%	28.2%
Parks and Recreation	1,596,467	1.8%	662,452	1.1%	1,030,544	1.6%	1,003,422	1.2%	735,095	1.3%	5,027,980	1.4%	4,728,253	1.4%	6.3%
Airports	78,910	0.1%	218,097	0.4%	26,444	0.0%	33,612	0.0%	19,920	0.0%	376,983	0.1%	382,060	0.1%	-1.3%
Transit	9,808	0.0%	20,850	0.0%	---	---	3,830	0.0%	---	---	34,488	0.0%	54,460	0.0%	-36.7%
Cemetery	108,115	0.1%	54,760	0.1%	29,601	0.0%	76,235	0.1%	55,289	0.1%	324,000	0.1%	312,195	0.1%	3.8%
All Other	2,062,174	2.3%	333,278	0.5%	629,203	1.0%	668,652	0.8%	338,286	0.6%	4,031,593	1.1%	4,714,418	1.4%	-14.5%
Total Charges for Services	8,402,107	9.4%	4,467,766	7.4%	5,253,703	8.0%	7,243,345	8.8%	5,111,488	8.9%	30,478,409	8.6%	28,742,355	8.3%	6.0%
Fines and Forfeits	692,375	0.8%	432,271	0.7%	373,668	0.6%	560,953	0.7%	195,582	0.3%	2,254,849	0.6%	2,019,558	0.6%	11.7%
Interest Earnings	4,061,262	4.5%	2,734,796	4.5%	2,954,125	4.5%	3,194,682	3.9%	2,271,824	4.0%	15,216,689	4.3%	15,758,360	4.6%	-3.4%
All Other Revenues	9,240,792	10.3%	6,549,017	10.8%	6,791,106	10.4%	10,018,849	12.2%	8,567,718	14.9%	41,167,482	11.6%	45,173,867	13.1%	-8.9%
Total Revenues	89,745,138	100.0%	60,645,300	100.0%	65,426,633	100.0%	81,954,951	100.0%	57,485,367	100.0%	355,257,389	100.0%	344,680,305	100.0%	3.1%
Other Financing Sources															
Borrowing - Bonds Issued	23,017,948		17,342,432		17,877,967		12,168,563		10,635,077		81,041,987		84,986,077		
- Other Long-term Debt Issued	1,406,309		7,073,323		916,100		4,179,152		1,291,546		14,866,430		11,419,164		
- Short-term Debt Issued	50,000		7,164		---		36,575		426,617		520,356		1,351,817		
Other Financing Sources	441,530		427,496		38,102		339,870		23,890		1,270,888		4,164,789		
Transfers from - Enterprise Funds	3,883,561		5,100,114		4,372,964		3,506,875		1,933,388		18,796,902		17,263,656		
- Governmental Funds	10,740,194		7,646,763		8,679,258		9,009,603		3,213,309		39,289,127		34,452,181		
Total Revenues and Other Financing Sources	129,284,680		98,242,592		97,311,024		111,195,589		75,009,194		511,043,079		498,317,989		

Table 3
Summary of Governmental Funds Expenditures by Population Type
For the Year Ended December 31, 1999

Expenditures	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 (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		1999		1998		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government - Current Expenditures	11,289,325	9.8%	7,793,953	8.6%	8,300,360	10.9%	13,726,615	14.0%	11,051,962	16.5%	52,162,215	11.7%	50,063,580	11.8%	4.2%
- Capital Outlay	830,551	0.7%	3,277,873	3.6%	996,724	1.3%	1,479,088	1.5%	921,610	1.4%	7,505,846	1.7%	8,155,852	1.9%	-8.0%
Public Safety															
Police - Current Expenditures	9,764,416	8.5%	6,895,228	7.6%	6,277,251	8.2%	8,258,148	8.4%	2,167,710	3.2%	33,362,753	7.5%	32,101,177	7.6%	3.9%
- Capital Outlay	437,853	0.4%	307,483	0.3%	387,406	0.5%	496,547	0.5%	124,435	0.2%	1,753,724	0.4%	1,811,307	0.4%	-3.2%
Ambulance - Current Expenditures	935,248	0.8%	543,306	0.6%	685,584	0.9%	1,042,523	1.1%	499,898	0.7%	3,706,559	0.8%	3,373,244	0.8%	9.9%
- Capital Outlay	297,176	0.3%	306,869	0.3%	76,585	0.1%	445,554	0.5%	236,291	0.4%	1,362,475	0.3%	1,113,254	0.3%	22.4%
Fire - Current Expenditures	3,724,086	3.2%	2,399,224	2.7%	2,725,611	3.6%	5,154,243	5.3%	4,882,151	7.3%	18,885,315	4.2%	17,576,206	4.1%	7.4%
- Capital Outlay	3,504,184	3.0%	1,170,286	1.3%	1,125,656	1.5%	3,179,068	3.3%	2,730,294	4.1%	11,709,488	2.6%	11,342,698	2.7%	3.2%
Other Protection - Current Expenditures	1,378,293	1.2%	939,503	1.0%	379,063	0.5%	657,062	0.7%	390,178	0.6%	3,744,099	0.8%	3,333,378	0.8%	12.3%
- Capital Outlay	987,145	0.9%	1,122,617	1.2%	516,414	0.7%	1,141,631	1.2%	80,921	0.1%	3,848,728	0.9%	1,705,062	0.4%	125.7%
Streets and Highways - Maintenance	8,492,815	7.4%	5,994,934	6.6%	7,285,446	9.6%	9,318,360	9.5%	5,771,261	8.6%	36,862,816	8.2%	33,631,757	7.9%	9.6%
- Street Lighting	1,056,770	0.9%	663,974	0.7%	767,293	1.0%	1,541,611	1.6%	1,380,377	2.1%	5,410,025	1.2%	5,099,627	1.2%	6.1%
- Construction	17,498,523	15.2%	7,095,396	7.8%	7,692,496	10.1%	10,742,532	11.0%	3,722,230	5.6%	46,751,177	10.5%	36,910,593	8.7%	26.7%
- Other Capital Outlay	1,153,815	1.0%	1,187,755	1.3%	1,163,583	1.5%	1,722,705	1.8%	803,584	1.2%	6,031,442	1.3%	7,632,081	1.8%	-21.0%
Sanitation - Current Expenditures	551,450	0.5%	872,833	1.0%	802,648	1.1%	1,019,707	1.0%	1,197,210	1.8%	4,443,848	1.0%	4,473,940	1.1%	-0.7%
- Capital Outlay	---	---	54,315	0.1%	345,629	0.5%	15,397	0.0%	76,616	0.1%	491,957	0.1%	329,774	0.1%	49.2%
Health - Current Expenditures	10,181	0.0%	64,067	0.1%	30,113	0.0%	100,015	0.1%	35,345	0.1%	239,721	0.1%	321,975	0.1%	-25.5%
- Capital Outlay	---	---	---	---	72,221	0.1%	61,609	0.1%	---	---	133,830	0.0%	777,127	0.2%	-82.8%
Culture and Recreation															
Libraries - Current Expenditures	1,540,557	1.3%	1,266,185	1.4%	651,313	0.9%	841,584	0.9%	153,440	0.2%	4,453,079	1.0%	4,185,143	1.0%	6.4%
- Capital Outlay	217,340	0.2%	293,939	0.3%	124,458	0.2%	210,654	0.2%	22,890	0.0%	869,281	0.2%	1,189,736	0.3%	-26.9%
Parks and Recreation - Current Expenditures	4,950,924	4.3%	2,892,483	3.2%	2,939,999	3.9%	3,034,604	3.1%	2,048,481	3.1%	15,866,491	3.5%	15,231,897	3.6%	4.2%
- Capital Outlay	7,238,667	6.3%	2,791,269	3.1%	799,189	1.0%	1,495,398	1.5%	957,303	1.4%	13,281,826	3.0%	8,685,209	2.0%	52.9%
Housing - Current Expenditures	1,157,326	1.0%	1,362,280	1.5%	717,514	0.9%	306,015	0.3%	838,752	1.3%	4,381,887	1.0%	3,127,367	0.7%	40.1%
- Capital Outlay	609,210	0.5%	583,835	0.6%	2,767,035	3.6%	402,396	0.4%	2,325,414	3.5%	6,687,890	1.5%	1,709,968	0.4%	291.1%
Economic Development - Current Expenditures	4,316,301	3.7%	3,680,612	4.1%	2,195,584	2.9%	3,593,425	3.7%	1,652,691	2.5%	15,438,613	3.5%	16,379,508	3.9%	-5.7%
- Capital Outlay	6,185,993	5.4%	4,010,785	4.4%	2,372,054	3.1%	2,819,900	2.9%	3,595,157	5.4%	18,983,889	4.2%	16,822,404	4.0%	12.8%
Airport - Current Expenditures	289,577	0.3%	243,576	0.3%	101,261	0.1%	98,554	0.1%	97,821	0.1%	830,789	0.2%	1,089,516	0.3%	-23.7%
- Capital Outlay	232,908	0.2%	1,063,034	1.2%	124,439	0.2%	9,875	0.0%	46,113	0.1%	1,476,369	0.3%	2,279,395	0.5%	-35.2%
Unallocated Pension Costs	35,841	0.0%	120,862	0.1%	120,800	0.2%	216,309	0.2%	131,191	0.2%	625,003	0.1%	641,815	0.2%	-2.6%
Unallocated Insurance Costs	163,971	0.1%	486,375	0.5%	703,414	0.9%	975,322	1.0%	751,361	1.1%	3,080,443	0.7%	2,763,204	0.7%	11.5%
All Other - Current Expenditures	1,984,190	1.7%	1,471,687	1.6%	933,240	1.2%	1,800,760	1.8%	1,536,038	2.3%	7,725,915	1.7%	7,714,203	1.8%	0.2%
- Capital Outlay	633,096	0.5%	280,568	0.3%	264,199	0.3%	494,848	0.5%	555,880	0.8%	2,228,591	0.5%	5,336,047	1.3%	-58.2%
Capital Outlay for Enterprise Funds	3,636,958	3.2%	6,127,305	6.8%	6,087,476	8.0%	6,397,205	6.5%	7,396,667	11.0%	29,645,611	6.6%	33,689,902	7.9%	-12.0%
Debt Service - Principal Payment on Bonds	11,810,074	10.2%	17,959,103	19.8%	8,941,614	11.7%	9,207,071	9.4%	5,590,439	8.3%	53,508,301	12.0%	54,818,305	12.9%	-2.4%
- Other Long-term & Short-term	1,238,698	1.1%	767,480	0.8%	631,737	0.8%	1,625,278	1.7%	1,425,142	2.1%	5,688,335	1.3%	5,642,510	1.3%	0.8%
- Interest and Fiscal Charges	7,247,784	6.3%	4,444,725	4.9%	6,104,811	8.0%	4,153,247	4.2%	1,836,306	2.7%	23,786,873	5.3%	23,950,613	5.6%	-0.7%
Total Current Expenditures	51,641,271	44.7%	37,691,082	41.6%	35,616,494	46.7%	51,684,857	52.9%	34,585,867	51.6%	211,219,571	47.3%	201,107,537	47.3%	5.0%
Total Capital Outlay	43,463,419	37.7%	29,673,329	32.8%	24,915,564	32.7%	31,114,407	31.8%	23,595,405	35.2%	152,762,124	34.2%	139,490,409	32.8%	9.5%
Total Debt Service	20,296,556	17.6%	23,171,308	25.6%	15,678,162	20.6%	14,985,596	15.3%	8,851,887	13.2%	82,983,509	18.6%	84,411,428	19.9%	-1.7%
Total Expenditures	115,401,246	100.0%	90,535,719	100.0%	76,210,220	100.0%	97,784,860	100.0%	67,033,159	100.0%	446,965,204	100.0%	425,009,374	100.0%	5.2%
Other Financing Uses															
Debt Redemption - Refunded Bonds	675,835		515,000		9,507,729		---		35,326		10,733,890		3,933,278		
Other Financing Uses	---		66,792		---		303,946		21,969		392,707		289,512		
Transfers to - Enterprise Funds	1,755,330		991,036		1,163,067		1,417,536		1,642,481		6,969,450		4,384,429		
- Governmental Funds	10,740,194		7,646,763		8,679,258		9,009,603		3,213,309		39,289,127		34,452,181		
Total Expenditures and Other Uses	128,572,605		99,755,310		95,560,274		108,515,945		71,946,244		504,350,378		468,068,774		

Table 4
Public Service Enterprises of the Cities
Summary of Operations by Population Type
For the Year Ended December 31, 1999

Type of Enterprise Fund	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water Utilities												
Operating Revenues	11,328,214	100.0%	5,708,553	100.0%	6,058,014	100.0%	8,926,681	100.0%	5,944,333	100.0%	37,965,795	100.0%
Operating Expenses	9,395,199	82.9%	5,028,190	88.1%	5,228,394	86.3%	8,299,447	93.0%	6,479,501	109.0%	34,430,731	90.7%
Operating Income (Loss)	1,933,015	17.1%	680,363	11.9%	829,620	13.7%	627,234	7.0%	(535,168)	-9.0%	3,535,064	9.3%
Sewer Utilities												
Operating Revenues	12,738,622	100.0%	5,704,801	100.0%	5,669,524	100.0%	7,570,388	100.0%	3,939,946	100.0%	35,623,281	100.0%
Operating Expenses	11,715,902	92.0%	5,514,037	96.7%	5,140,876	90.7%	7,598,696	100.4%	4,281,552	108.7%	34,251,063	96.1%
Operating Income (Loss)	1,022,720	8.0%	190,764	3.3%	528,648	9.3%	(28,308)	-0.4%	(341,606)	-8.7%	1,372,218	3.9%
Refuse Disposal												
Operating Revenues	1,219,731	100.0%	1,292,587	100.0%	1,013,850	100.0%	1,403,793	100.0%	860,505	100.0%	5,790,466	100.0%
Operating Expenses	1,174,392	96.3%	1,273,525	98.5%	1,015,198	100.1%	1,320,143	94.0%	818,444	95.1%	5,601,702	96.7%
Operating Income (Loss)	45,339	3.7%	19,062	1.5%	(1,348)	-0.1%	83,650	6.0%	42,061	4.9%	188,764	3.3%
Electric Utilities												
Operating Revenues	16,536,786	100.0%	15,842,642	100.0%	11,098,752	100.0%	5,812,803	100.0%	2,362,306	100.0%	51,653,289	100.0%
Operating Expenses	14,836,151	89.7%	13,454,073	84.9%	9,415,401	84.8%	5,217,879	89.8%	1,949,451	82.5%	44,872,955	86.9%
Operating Income (Loss)	1,700,635	10.3%	2,388,569	15.1%	1,683,351	15.2%	594,924	10.2%	412,855	17.5%	6,780,334	13.1%
Nursing Homes												
Operating Revenues	4,296,760	100.0%	1,837,790	100.0%	16,302,927	100.0%	22,169,745	100.0%	---	---	44,607,222	100.0%
Operating Expenses	4,309,257	100.3%	1,767,425	96.2%	15,896,580	97.5%	22,157,788	99.9%	---	---	44,131,050	98.9%
Operating Income (Loss)	(12,497)	-0.3%	70,365	3.8%	406,347	2.5%	11,957	0.1%	---	---	476,172	1.1%
Hospitals												
Operating Revenues	7,210,600	100.0%	6,709,961	100.0%	56,944	100.0%	---	---	---	---	13,977,505	100.0%
Operating Expenses	6,927,502	96.1%	6,599,514	98.4%	66,975	117.6%	---	---	---	---	13,593,991	97.3%
Operating Income (Loss)	283,098	3.9%	110,447	1.6%	(10,031)	-17.6%	---	---	---	---	383,514	2.7%
Gas Utilities												
Operating Revenues	3,697,323	100.0%	1,432,292	100.0%	1,350,395	100.0%	1,745,243	100.0%	132,290	100.0%	8,357,543	100.0%
Operating Expenses	3,185,899	86.2%	1,100,675	76.8%	1,200,680	88.9%	1,500,052	86.0%	128,871	97.4%	7,116,177	85.1%
Operating Income (Loss)	511,424	13.8%	331,617	23.2%	149,715	11.1%	245,191	14.0%	3,419	2.6%	1,241,366	14.9%
Ambulance												
Operating Revenues	457,987	100.0%	105,421	100.0%	74,348	100.0%	308,286	100.0%	99,659	100.0%	1,045,701	100.0%
Operating Expenses	414,124	90.4%	141,140	133.9%	96,897	130.3%	306,658	99.5%	89,350	89.7%	1,048,169	100.2%
Operating Income (Loss)	43,863	9.6%	(35,719)	-33.9%	(22,549)	-30.3%	1,628	0.5%	10,309	10.3%	(2,468)	-0.2%
Culture And Recreation												
Operating Revenues	3,877,344	100.0%	685,354	100.0%	1,724,548	100.0%	302,596	100.0%	168,626	100.0%	6,758,468	100.0%
Operating Expenses	3,798,527	98.0%	646,986	94.4%	1,573,884	91.3%	319,671	105.6%	197,702	117.2%	6,536,770	96.7%
Operating Income (Loss)	78,817	2.0%	38,368	5.6%	150,664	8.7%	(17,075)	-5.6%	(29,076)	-17.2%	221,698	3.3%
Other City Enterprises												
Operating Revenues	7,478,125	100.0%	2,438,995	100.0%	903,046	100.0%	1,071,999	100.0%	896,175	100.0%	12,788,340	100.0%
Operating Expenses	6,657,063	89.0%	1,881,893	77.2%	651,803	72.2%	869,498	81.1%	913,423	101.9%	10,973,680	85.8%
Operating Income (Loss)	821,062	11.0%	557,102	22.8%	251,243	27.8%	202,501	18.9%	(17,248)	-1.9%	1,814,660	14.2%
Liquor Stores												
Sales	14,182,144	100.0%	8,622,057	100.0%	11,186,635	100.0%	14,688,829	100.0%	20,287,511	100.0%	68,967,176	100.0%
Cost Of Sales	10,116,788	71.3%	5,934,077	68.8%	7,189,955	64.3%	9,197,626	62.6%	12,010,216	59.2%	44,448,662	64.4%
Gross Profit (Loss)	4,065,356	28.7%	2,687,980	31.2%	3,996,680	35.7%	5,491,203	37.4%	8,277,295	40.8%	24,518,514	35.6%
Operating Expenses	2,875,730	20.3%	2,072,614	24.0%	3,032,039	27.1%	4,880,174	33.2%	7,239,901	35.7%	20,100,458	29.1%
Operating Income (Loss)	1,189,626	8.4%	615,366	7.1%	964,641	8.6%	611,029	4.2%	1,037,394	5.1%	4,418,056	6.4%

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers		Governmental Funds		
																Other Financing Sources	Enterprise Funds			
ADA	426,139	260,333	263,477	18,952	12,547	1,104,346	625,641	82,369	1,812,356	190,070	3,906	19,033	34,621	2,354,962	2,501,668	33,126	133,000	103,243	5,125,999	
ADAMS	197,117	81,760	81,850	11,701	1,445	---	199,895	---	199,895	53,480	---	42,722	259,559	650,652	---	---	---	16,500	667,152	
ADRIAN	305,856	175,295	210,267	43,602	8,001	17,038	1,797,677	---	1,814,715	82,449	1,794	92,075	7,229	2,260,132	731,160	---	133,217	510,965	3,635,474	
AITKIN	667,915	146,767	201,549	80,276	32,500	23,976	466,671	409,683	900,330	85,760	8,170	55,700	136,080	1,500,365	770,000	---	105,000	65,516	2,440,881	
AKELEY	115,060	43,305	27,630	---	220	---	80,833	---	80,833	88,902	---	2,499	38,363	238,447	---	---	25,000	---	263,447	
ALBANY	667,117	283,812	507,894	166,623	16,254	690	348,464	5,602	354,756	84,746	20,086	39,633	91,968	1,281,960	1,549,650	117,977	55,941	565,525	3,571,053	
ALBERTA	48,836	31,083	37,236	---	1,150	---	18,462	---	18,462	9,281	---	1,592	351	68,072	---	---	---	10,257	78,329	
ALBERTVILLE	1,459,274	652,353	763,388	160,254	121,839	---	329,773	---	329,773	707,925	152	162,024	207,213	2,452,568	2,595,387	501	---	---	5,048,456	
ALDEN	172,604	80,525	98,774	---	970	---	178,672	---	178,672	22,891	3,888	15,503	10,673	331,371	---	---	---	22,800	354,171	
ALDRICH	19,793	2,504	6,830	---	3,581	---	2,971	---	2,971	35	---	158	5,741	19,316	---	---	---	---	19,316	
ALPHA	22,629	13,674	14,175	---	20	---	40,681	---	40,681	13,299	109	1,556	15,243	85,083	---	---	---	9,140	94,223	
ALTURA	162,619	20,000	20,024	1,340	6,569	---	61,133	58,114	119,247	---	---	38,303	124,832	310,315	---	---	---	---	310,315	
ALVARADO	82,786	12,602	52,464	---	1,017	4,501	32,689	---	37,190	28,749	---	6,199	53,330	178,949	204,000	---	80,000	---	462,949	
AMBOY	141,950	94,349	90,669	---	1,548	---	148,714	600	149,314	3,738	3,071	11,658	16,588	276,586	---	---	2,650	187,289	466,525	
ANNANDALE	898,044	305,847	631,354	251,987	83,073	13,990	1,248,984	32,635	1,295,609	175,116	11,069	158,843	533,696	3,140,747	---	---	---	---	3,140,747	
APPLETON	387,722	300,260	331,230	29,425	9,563	493,088	792,620	---	1,285,708	147,139	10,461	83,699	35,956	1,933,181	---	114,838	---	---	2,048,019	
ARCO	13,690	9,364	9,836	---	2,210	---	25,653	---	25,653	1,810	---	2,953	7,651	50,113	---	---	---	---	50,113	
ARGYLE	158,552	45,055	44,582	53,116	3,860	566,975	221,323	6,511	794,809	11,377	---	7,070	143,786	1,058,600	229,655	---	---	141,550	1,429,805	
ARLINGTON	522,595	350,006	388,322	60,408	5,753	---	566,325	---	566,325	98,786	6,090	224,256	70,667	1,420,607	2,368,847	---	1,064,146	1,016,235	5,869,829	
ASHBY	119,274	55,324	57,378	1,067	1,166	923,713	693,988	---	1,617,701	2,865	1,025	15,798	21,230	1,718,230	---	---	---	16,000	1,734,230	
ASKOV	94,461	36,237	37,888	---	2,012	---	53,557	---	53,557	15,123	85	8,374	34,032	151,071	---	---	---	---	151,071	
ATWATER	369,068	282,481	282,646	209,227	10,429	23,918	289,142	2,072	315,132	66,157	8,890	56,053	103,232	1,051,766	---	---	35,625	540,317	1,627,708	
AUDUBON	157,461	91,428	93,410	---	3,054	---	72,891	---	72,891	116,805	1,047	8,108	39,557	334,872	638,612	---	14,000	3,075	990,559	
AURORA	406,249	349,056	396,551	20,434	6,351	45,085	902,951	237,994	1,186,030	26,374	11,346	58,357	89,750	1,795,193	---	---	113,500	236,018	2,144,711	
AVOCA	24,570	11,703	11,566	1,703	---	158,443	28,208	---	186,651	3,542	---	1,955	6,460	211,877	---	---	---	2,397	214,274	
AVON	542,949	300,001	495,405	134,986	13,457	---	180,393	---	180,393	57,233	14,214	99,742	163,270	1,158,700	---	250	113,018	---	1,271,968	
BABBITT	434,833	223,372	258,161	---	6,852	25,000	675,183	252,500	952,683	183,992	10,709	166,472	271,946	1,850,815	---	---	18,000	728,189	2,597,004	
BACKUS	76,120	43,489	40,724	4,662	1,766	---	55,702	---	55,702	58,127	603	8,505	23,467	193,556	---	---	28,281	5,000	226,837	
BADGER	95,247	40,235	54,760	---	5,850	72,112	92,768	---	164,880	22,931	---	10,490	56,315	315,226	461,000	---	---	11,236	787,462	
BAGLEY	340,684	196,789	238,260	31,875	5,625	---	377,748	---	377,748	70,483	14,525	72,945	106,325	917,786	---	---	97,286	---	1,015,072	
BALATON	127,745	185,157	193,986	14,974	850	---	212,419	---	212,419	100,574	4,302	27,580	39,493	594,178	238,070	---	1	227,938	1,060,187	
BARNESVILLE	499,465	167,041	174,566	88,163	13,591	30,868	407,651	9,434	447,953	22,594	5,722	19,490	148,156	920,235	---	1,528	262,683	---	1,184,446	
BARNUM	110,136	79,973	94,234	---	1,329	---	8,787	109,500	112,000	8,556	---	18,501	14,326	257,733	---	---	29,239	2,500	289,472	
BARRETT	99,819	106,975	108,068	85,974	2,215	69,050	80,105	---	149,155	49,135	---	18,817	20,825	434,189	840,000	---	---	38,376	1,312,565	
BARRY	14,515	6,334	6,139	---	---	---	3,055	---	3,055	---	---	1,973	301	11,468	---	---	---	---	11,468	
BATTLE LAKE	403,682	140,001	139,563	153,076	8,773	---	173,041	---	173,041	69	8,924	38,021	230,475	751,942	---	---	14,400	165,106	931,448	
BAUDETTE	484,642	75,270	80,650	---	3,701	---	311,544	---	311,544	61,610	7,770	14,694	14,283	494,252	---	---	127,936	28,200	650,388	
BEARDSLEY	41,608	36,565	35,653	31,789	927	---	80,319	---	80,319	12,058	---	1,096	11,638	173,480	---	---	7,415	22,126	203,021	
BEAVER BAY	63,107	52,633	51,127	15,427	3,545	---	58,445	---	58,445	---	---	12,766	---	141,310	---	---	---	20,000	161,310	
BEAVER CREEK	50,230	44,146	44,091	---	738	---	68,448	---	68,448	15,075	202	4,074	30,585	163,213	---	---	3,000	---	166,213	
BECKER	22,887,950	4,711,942	5,540,210	449,948	87,244	9,022	316,209	8,048	333,279	526,219	15,989	724,651	1,400,695	9,078,235	6,330,652	---	30,000	777,475	16,216,362	
BEJOU	11,744	2,111	3,144	---	1,730	11,862	18,232	---	30,094	---	---	3,811	575	39,354	---	---	---	---	39,354	
BELGRADE	190,192	148,698	131,845	42,435	4,630	---	175,214	---	175,214	92,074	2,436	61,243	132,195	642,072	333,336	---	---	---	975,408	
BELLECHESTER	45,354	8,030	8,109	---	2,180	---	19,380	---	19,380	11,848	237	279	430	42,463	---	---	---	---	42,463	
BELLINGHAM	49,553	13,800	14,733	12,738	900	---	78,823	830	79,653	24,809	---	937	11,252	145,022	5,000	---	---	---	150,022	
BELTRAMI	32,916	15,067	16,349	---	90	---	17,961	---	17,961	1,370	---	2,126	3,084	40,980	---	---	---	---	40,980	
BELVIEW	63,669	46,118	54,013	200	474	---	135,800	3,443	139,243	29,275	---	19,092	63,277	305,574	---	---	38,076	---	343,650	
BENA	14,441	4,101	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BERTHA	93,279	19,851	19,843	---	251	---	164,806	---	164,806	10,171	3,096	34,245	20,547	252,959	---	---	---	---	252,959	
BETHEL	255,909	128,666	166,721	20,926	13,688	662	24,377	---	25,039	3,012	2,206	4,631	20,516	256,739	---	---	---	---	256,739	
BIG FALLS	45,227	47,294	53,108	---	207	---	71,809	121,009	192,818	39,562	---	7,382	48,289	341,366	---	---	3,961	12,674	358,001	
BIGELOW	51,931	15,666	7,280	2,209	1,090	---	34,050	---	34,050	20,993	---	460	842	66,924	---	---	---	---	66,924	
BIGFORK	119,887	53,552	49,133	4,860	85	---	132,180	260,000	392,180	57,389	2,285	7,930	46,476	560,338	---	---	19,113	214,058	793,509	
BINGHAM LAKE	46,579	30,646	25,903	---	1,598	---	30,330	---	30,330	175	---	11,475	2,713	72,194	---	---	20,405	---	92,599	
BIRCHWOOD	992,410	172,606	187,995	43,941	11,104	335	58,539	35,843	94,717	111,010	2,267	17,388	6,081	474,503	---	---	---	61,828	536,331	
BIRD ISLAND	311,635	195,556	235,407	36,289	7,430	3,539	367,346	3,500	374,385	22,409	5,280	68,413	64,328	813,941	172,028	---	3,315	126,819	1,116,103	
BISCAAY	22,544	7,811	7,424	---	207	---	9,260	---	9,260	---	---	9,868	10,033	36,792	---	---	---	---	76,607	
BIWABIK	231,363	250,239	318,923	5,101	8,680	9,348	596,220	1,939	607,507	99,169	10,115	53,936	138,277	1,241,708	---	---	---	40,368	1,282,076	
BLACKDUCK	201,018	91,001	124,648	87,108	1,198	---	173,865	8,894	182,759	41,522	6,679	31,678	380,812	856,404	223,079	---	89,691	167,602	1,336,776	
BLOMKEST	54,885	25,601	25,200	2,661	300	---	31,771	---	31,771	20,417	---	6,196	10,192	96,737	---	---	---	3,000	99,737	
BLOOMING PRAIRIE	644,450	377,145	418,462	56,869	6,617	---	518,468	34,791	553,259	25,488	12,745	23,184	43,143	1,139,767	148,333	---	138,094	51,402	1,477,596	
BLUFFTON	44,546	16,434</																		

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Collect.	Tax Levy Collect.	Licenses and Permits			Federal Grants			Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
	Capacity	1999	Taxes	Special Assessments	Federal Grants	State Grants	Local Grants	Revenues	Services	Forfeits	Earnings	Revenues	Revenues	Enterprise Funds			Governmental Funds			
BREEZY POINT	1,594,270	536,260	620,417	9,113	52,498	11,405	110,135	4,200	125,740	30,372	5,424	13,146	63,804	920,514	---	---	---	---	920,514	
BREWSTER	214,993	85,028	85,074	10,029	2,170	---	70,344	---	70,344	51,823	583	5,461	11,199	236,683	---	---	---	---	236,683	
BRICELYN	99,667	58,330	57,392	---	1,032	---	127,453	4,020	131,473	47,389	804	4,624	7,336	250,050	---	---	63,901	---	313,951	
BROOK PARK	27,617	6,366	7,076	9,843	4,385	---	28,197	---	28,197	5,455	---	4,273	7,723	66,952	---	---	---	1,200	68,152	
BROOKS	32,991	18,431	28,049	---	3,196	5,809	14,270	2,475	22,554	6,499	795	10,366	5,060	76,519	---	---	---	---	76,519	
BROOKSTON	21,543	8,700	8,074	---	940	---	5,251	---	5,251	---	---	69	1,035	15,369	---	---	---	---	15,369	
BROOTEN	161,278	106,381	142,238	---	6,899	---	168,208	---	168,208	19,368	635	24,625	85,772	447,745	---	---	---	---	447,745	
BROWERVILLE	182,178	115,002	141,508	1,779	310	260,674	123,636	---	384,310	68,511	2,524	11,652	45,897	656,491	80,250	5,447	139,280	---	881,468	
BROWNS VALLEY	89,401	140,000	153,811	5,459	899	116,477	421,701	7,295	545,473	25,341	6,615	17,081	71,951	826,630	---	---	73,286	242,616	1,142,532	
BROWNSDALE	171,767	37,101	36,773	4,865	2,649	---	120,614	---	120,614	120	955	28,982	15,755	210,713	---	---	---	---	210,713	
BROWNSVILLE	153,470	65,355	38,780	54,006	5,503	---	64,204	4,000	68,204	22,517	79	1,671	33,735	224,495	---	---	---	---	224,495	
BROWNTON	185,111	149,007	106,441	35,753	5,319	---	229,503	7,968	237,471	68,064	1,715	32,212	40,086	527,061	---	---	73,803	---	600,864	
BRUNO	22,007	6,714	7,560	7,512	988	---	24,649	---	24,649	1,279	---	2,148	6,225	50,361	---	---	---	---	50,361	
BUCKMAN	57,027	16,661	17,107	5,613	3,335	6,871	15,520	4,202	26,593	9,755	---	2,019	25,894	90,316	---	---	4,125	791	95,232	
BUFFALO LAKE	238,927	268,389	347,559	75,067	---	---	337,261	---	337,261	25,563	4,327	44,884	23,626	858,287	---	---	8,810	230	867,327	
BUHL	150,943	141,567	110,968	15,788	5,930	---	723,876	230,000	953,876	25,237	5,438	12,521	104,215	1,233,973	1,428,000	---	---	78,237	2,740,210	
BURTRUM	17,431	4,866	4,728	---	2,189	---	22,551	---	22,551	380	---	256	907	31,011	---	---	---	---	31,011	
BUTTERFIELD	105,021	65,485	26,404	---	1,140	---	143,653	950	144,603	27,463	---	18,164	4,618	222,392	---	---	57,599	1,516	281,507	
BYRON	1,118,363	525,027	637,153	48,954	14,140	---	392,521	---	392,521	56,628	2,129	48,239	19,646	1,219,410	---	---	---	35,451	1,254,861	
CALLAWAY	53,484	17,160	17,374	---	39	---	46,640	676	47,316	17,707	1,130	90	5,979	89,635	---	---	51,166	---	140,801	
CALUMET	63,544	57,274	46,300	---	1,275	243,332	127,125	153,626	614,083	5,367	---	23,813	17,165	708,003	---	---	---	38,433	746,436	
CAMPBELL	46,963	21,780	21,389	---	810	---	47,176	---	47,176	7,735	---	1,411	12,041	90,562	---	---	---	---	90,562	
CANBY	427,419	277,933	396,298	20,467	4,174	1,123,347	676,754	---	1,800,101	37,995	4,352	78,678	71,744	2,413,809	579,538	---	---	7,302	3,000,649	
CANTON	75,348	31,435	35,531	---	1,330	---	95,011	2,000	97,011	841	750	1,281	16,094	152,838	---	---	---	---	152,838	
CARLOS	93,629	38,433	23,426	---	3,844	---	35,593	---	35,593	---	41,985	18,655	74,594	198,097	---	---	15,000	10,000	223,097	
CARLTON	249,993	103,187	104,301	4,736	7,199	---	208,543	5,130	213,673	110,456	---	33,479	10,819	484,663	---	6,348	7,500	---	498,511	
CARVER	766,689	315,683	405,075	21,223	210,547	---	230,633	23,588	254,221	57,157	2,192	24,413	105,078	1,079,906	---	---	---	25,690	1,105,596	
CASS LAKE	149,852	135,054	128,679	3,742	10,102	39,626	402,108	4,898	446,632	54,740	941	18,686	121,995	785,517	---	---	142,100	42,859	970,476	
CEDAR MILLS	20,649	1,655	1,677	---	1,824	---	1,299	---	1,299	---	---	8,527	150	13,477	---	---	---	---	13,477	
CENTER CITY	369,444	53,503	83,888	14,165	18,398	---	76,349	32,058	108,407	11,942	965	17,141	10,252	265,158	---	---	---	19,562	284,720	
CENTERVILLE	1,570,777	642,592	787,020	580,383	291,587	---	284,747	11,037	295,784	80,259	35,421	109,718	79,173	2,259,345	---	---	84,114	898,830	3,242,289	
CEYLON	41,650	86,259	73,391	---	1,565	---	110,681	1,773	112,454	---	202	2,503	3,003	193,118	---	---	---	---	193,118	
CHANDLER	121,428	58,506	53,591	---	100	---	45,949	---	45,949	40,185	---	25,823	72,213	237,861	---	---	8,194	374	246,429	
CHATFIELD	934,842	451,519	527,975	213,264	17,573	---	593,831	37,174	631,005	117,715	6,415	56,013	117,846	1,687,806	2,040,000	---	91,890	631,978	4,451,674	
CHICKAMAW BEACH	80,971	10,670	10,777	1,978	205	---	3,629	---	3,629	---	---	5,197	281	22,067	60,000	---	---	---	82,067	
CHICKASAW CITY	1,255,180	499,813	568,664	112,459	116,042	248,070	443,576	---	691,646	267,222	24,925	50,444	80,259	1,911,661	1,085,998	---	38,278	153,656	3,189,593	
CHOKIO	118,017	40,082	39,428	---	1,805	---	153,328	205	153,533	15,451	91	7,129	11,125	228,562	---	---	---	---	228,562	
CLARA CITY	432,888	289,396	226,066	7,967	5,100	15,407	357,916	---	373,323	45,768	2,017	37,546	60,925	758,712	---	---	345,245	22,710	1,126,667	
CLAREMONT	135,169	84,342	195,259	---	3,342	---	152,251	---	152,251	8,928	1,239	20,354	15,734	397,107	100,000	---	---	---	497,107	
CLARISSA	108,598	78,228	77,424	---	1,466	50,000	213,161	---	263,161	---	1,009	8,354	33,353	384,767	---	---	10,000	---	394,767	
CLARKFIELD	204,881	200,673	123,516	8,514	4,861	---	372,948	---	372,948	35,907	4,228	11,544	27,375	588,893	---	6,500	---	---	595,393	
CLARKS GROVE	173,814	37,093	41,232	3,451	1,592	---	108,319	---	108,319	24,658	---	39,496	14,760	233,508	---	---	3,236	50,872	287,616	
CLEAR LAKE	136,505	30,581	30,297	40,046	6,376	---	74,190	3,448	77,638	51,498	---	31,143	46,518	283,516	---	500	---	---	284,016	
CLEARBROOK	108,125	94,532	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
CLEARWATER	504,636	310,573	309,844	34,237	28,722	---	76,537	---	76,537	65,200	---	27,699	33,043	575,282	---	---	---	34,130	609,412	
CLEMENTS	36,765	21,730	22,222	---	115	---	48,006	---	48,006	12,503	---	4,713	9,287	96,846	---	---	---	---	96,846	
CLEVELAND	188,836	61,494	21,172	---	3,029	---	125,694	9,756	135,450	24,843	3,322	2,710	57,844	248,370	---	---	3,500	---	251,870	
CLIMAX	52,804	38,676	40,861	---	320	---	67,317	24,796	92,113	4,508	644	8,839	34,500	181,785	---	---	---	---	181,785	
CLINTON	71,427	25,616	26,676	1,068	741	---	201,928	---	201,928	10,277	---	15,661	9,846	266,197	---	---	19,901	16,033	302,131	
CLITHERALL	15,755	1,351	960	---	2,200	---	6,609	---	6,609	125	---	5,051	---	14,945	---	---	---	---	14,945	
CLONTARF	38,045	5,479	5,398	3,999	---	---	11,419	---	11,419	---	---	---	2,116	42,118	65,050	---	---	9,334	---	74,384
COATES	140,429	24,673	29,561	---	4,058	---	3,140	---	3,140	3,378	269	1,059	1,032	42,497	---	---	---	17,484	59,981	
COBDEN	23,914	1,207	1,203	---	3,225	---	2,139	---	2,139	---	---	---	6,342	12,909	---	---	---	---	12,909	
COHASSET	9,669,710	1,841,240	2,047,322	26,117	9,925	---	92,460	200,000	292,460	81,274	798	143,541	17,780	2,619,217	432,808	---	---	766,133	3,818,158	
COKATO	1,063,268	359,161	517,863	---	14,678	246,348	514,252	---	760,600	213,771	1,724	67,230	59,203	1,635,069	---	---	---	---	1,757,113	
COLD SPRING	1,110,057	487,560	646,388	227,052	42,602	37,737	530,608	---	568,345	139,350	27,124	90,723	54,572	1,796,156	1,179,522	---	14,500	4,447	2,994,625	
COLERAINE	317,409	280,060	290,600	16,885	4,580	25,134	626,351	7,757	659,242	31,332	17,348	19,652	57,159	1,096,798	---	---	135,019	412,177	1,643,994	
COLOGNE	502,502	139,494	193,001	16,436	53,436	---	79,325	---	79,325	154,554	663	30,907	55,399	583,721	---	---	---	---	643,120	
COMFREY	75,928	74,784	66,966	4,979	6,560	630,316	1,340,488	83,000	2,053,804	28,812	600	28,930	241,381	2,432,032	628,395	---	---	58,943	3,119,370	
COMSTOCK	36,148	4,500	4,648	---	200	---	12,519	413	12,932	1,283	---	---	387	19,450	---	---	---	---	19,450	
CONGER	43,087	10,633	10,964	---	5	---	36,666	---	36,666	22,296	---	962	2,121	73,014	---	---	---	---	73,014	
COOK	202,191	165,844	164,801	---	3,028	200,000	148,232	194,681	542,913	109,786	3,962	3,990	23,148	851,628	---	---	14,226	10,000	875,854	
CORRELL	9,583	4,640	4,537	2,310	974	---	6,305	---	6,305	100	---	775	3,380	18,381</						

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds Governmental Funds			
CUYUNA	95,669	33,820	30,583	---	2,240	---	41,265	10,000	51,265	3,000	---	489	33,518	121,095	---	---	---	---	121,095	
CYRUS	63,340	27,725	27,955	---	2,111	---	59,325	---	59,325	8,501	390	10,047	9,110	117,439	---	---	---	---	117,439	
DAKOTA	100,552	39,177	33,231	---	1,947	---	26,118	---	26,118	1,464	---	374	8,635	71,769	---	---	---	---	71,769	
DALTON	57,027	17,892	12,196	---	210	---	47,234	371	47,605	12,330	---	1,360	9,041	82,742	---	---	---	17,948	100,690	
DANUBE	123,264	90,575	91,587	21,426	2,595	---	168,133	---	168,133	20,068	2,546	33,186	35,880	375,421	---	---	---	111,172	486,593	
DANVERS	51,372	16,354	16,546	---	1,018	---	17,593	---	17,593	48,336	---	3,667	16,154	103,314	---	1,000	---	---	104,314	
DARFUR	28,409	16,691	16,980	---	937	---	29,399	---	29,399	6,860	---	8,401	8,691	71,268	---	---	---	---	71,268	
DARWIN	90,625	9,044	9,630	---	435	---	8,010	---	8,010	13,290	51	785	10,616	42,817	---	28,000	---	---	70,817	
DASSEL	489,827	282,998	281,164	79,187	5,777	---	354,933	---	354,933	50,963	9,879	37,206	32,316	851,425	---	8,595	---	17,750	877,770	
DAWSON	508,732	342,061	358,592	1,805	1,710	153,351	760,557	---	913,908	74,104	4,395	24,846	109,766	1,489,126	169,119	---	829	10,406	1,669,480	
DE GRAFF	29,717	12,677	13,601	---	50	---	3,293	94	3,387	---	---	2,007	16,192	35,237	---	---	5,000	---	40,237	
DEER CREEK	66,338	35,459	35,391	1,270	1,710	---	51,117	---	51,117	34,079	---	10,035	13,609	147,211	318,630	---	7,159	---	473,000	
DEER RIVER	222,546	227,941	185,526	244,776	31,907	326,838	303,215	25,113	655,166	103,240	9,901	26,772	158,409	1,415,697	300,149	---	---	---	1,715,846	
DEERWOOD	349,964	180,000	208,639	24,925	9,507	300,000	116,559	100,000	516,559	52,282	8,187	59,268	116,761	996,128	---	---	---	42,073	1,038,201	
DELAVAN	60,009	68,180	68,276	---	155	---	81,734	2,217	83,951	22,449	3,833	1,776	19,566	200,006	---	---	5,000	36,171	241,177	
DELHI	22,317	11,000	10,962	---	1,728	---	16,464	---	16,464	500	---	143	9,796	39,593	---	---	---	---	39,593	
DELLWOOD	2,220,600	285,973	290,689	---	60,482	---	45,615	4,222	47,837	---	8,033	27,294	16,156	450,491	---	---	---	92,799	543,290	
DENHAM	21,177	5,007	4,970	---	1,912	---	294	---	294	---	---	41	623	7,840	---	---	---	---	7,840	
DENNISON	68,990	15,500	31,713	---	7,160	---	24,413	12,300	36,713	33,677	---	2,588	32	111,883	---	---	2,794	14,746	129,423	
DENT	44,835	7,500	10,650	1,091	4,544	---	24,906	---	24,906	23,450	125	525	82,081	147,372	100,540	---	9,250	7,463	264,625	
DEXTER	68,039	40,277	36,621	---	3,217	---	97,462	1,052	98,514	426	---	3,734	32,002	180,929	---	---	---	30,000	210,929	
DODGE CENTER	745,057	650,003	1,024,438	298,978	39,334	29,790	833,338	20,748	883,876	57,491	10,627	72,345	241,766	2,628,855	---	---	---	123,172	2,752,027	
DONALDSON	34,860	6,979	6,899	---	1,140	---	5,233	---	5,233	6,430	---	---	418	20,120	---	---	---	---	20,120	
DONNELLY	61,475	21,100	21,326	16,401	1,100	---	48,777	---	48,777	33,051	---	10,544	1,948	133,147	---	---	---	---	133,147	
DORAN	9,942	6,400	6,485	---	400	---	7,687	---	7,687	3,474	---	2,656	501	21,203	---	---	---	10,500	31,703	
DOVER	123,973	33,077	21,248	1,144	9,789	---	56,754	---	56,754	15,418	138	5,043	146,187	255,721	---	---	---	12,319	268,040	
DOVRAY	27,380	5,327	5,271	---	1,207	---	10,823	---	10,823	2,120	---	1,612	15,015	36,048	---	---	---	4,750	40,798	
DUMONT	32,406	24,443	24,267	---	418	---	24,767	---	24,767	5,415	---	6,007	930	61,804	---	---	---	---	61,804	
DUNDAS	243,844	94,999	277,841	2,536	67,186	---	62,004	---	62,004	738	17,783	19,687	16,212	463,987	---	---	---	---	463,987	
DUNDEE	10,811	8,994	9,368	---	610	18,300	11,694	---	29,994	8	---	221	12,426	52,627	209,000	---	3,600	3,500	268,727	
DUNNELL	37,906	40,700	40,289	---	1,019	12,890	53,321	697	66,908	843	63	9,365	35,760	154,247	---	---	---	---	154,247	
EAGLE BEND	116,255	58,611	56,033	12,423	524	---	198,572	---	198,572	11,540	7,009	21,267	64,771	372,139	---	---	20,000	46,500	438,639	
EAGLE LAKE	550,600	136,174	160,264	184,192	33,970	12,976	254,054	---	267,030	97,498	9,468	29,490	325,363	1,107,275	211,628	---	23,110	75,496	1,417,509	
EAST GULL LAKE	2,775,276	239,035	239,209	5,290	24,523	---	22,515	---	22,515	---	---	13,148	12,529	317,214	---	---	---	---	317,214	
EASTON	70,703	49,355	53,009	---	1,826	---	68,548	1,040	69,588	39,711	2,056	2,749	11,225	180,164	---	---	---	39,925	220,089	
ECHO	58,550	56,000	55,939	---	1,074	---	113,600	---	113,600	12,125	1,773	15,539	4,143	204,193	---	---	---	---	204,193	
EDEN VALLEY	240,629	111,087	122,757	57,428	4,061	---	208,288	---	208,288	75,227	9,608	15,964	132,199	625,532	---	---	12,000	11,010	648,542	
EDGERTON	381,146	179,001	189,760	15,927	924	---	250,129	5,605	255,734	53,753	1,221	20,426	4,044	541,789	---	---	---	15,843	557,632	
EFFIE	20,707	---	5,979	---	1,250	---	2,543	---	2,543	622	---	5,700	12,228	28,322	---	---	---	---	28,322	
ETITZEN	71,878	38,250	39,607	17,217	1,540	---	56,450	6,895	63,345	4,821	259	3,095	23,034	152,918	---	31,068	10,000	193,986		
ELBA	46,979	5,918	6,663	---	4,817	---	6,370	---	6,370	2,925	---	---	729	21,504	---	---	---	---	21,504	
ELBOW LAKE	351,182	371,312	330,707	237,266	4,016	25,653	475,451	---	501,104	108,528	3,699	33,480	160,309	1,379,109	250,000	---	135,937	377,933	2,142,979	
ELGIN	242,957	134,900	138,134	---	11,008	---	138,488	---	138,488	19,505	10,109	27,560	70,054	414,858	610,000	---	3,629	151,183	1,179,670	
ELIZABETH	27,432	10,599	10,363	9,905	2,430	---	35,259	---	35,259	16,782	---	3,354	23,817	101,910	---	---	9,360	1,169	112,439	
ELKO	203,708	74,789	86,821	---	23,641	---	23,327	---	23,327	---	2,765	3,805	77,662	218,021	---	---	14,723	---	232,744	
ELKTON	37,690	20,300	19,641	7,140	1,382	---	23,351	1,000	24,351	1,366	---	1,208	20	55,108	---	---	---	---	55,108	
ELLENDALE	196,084	57,462	59,922	---	2,044	---	118,821	10,195	129,016	24,531	---	9,214	19,859	244,586	---	---	30,000	63,225	337,811	
ELLSWORTH	92,963	78,002	77,878	---	36	---	140,380	---	140,380	7,544	---	24,699	18,941	269,478	---	---	---	---	269,478	
ELMDALE	29,885	7,599	7,995	---	1,415	---	8,782	2,000	10,782	5,444	---	945	12,962	39,543	---	---	---	---	39,543	
ELMORE	145,400	99,246	92,424	14,231	1,767	---	251,120	5,544	256,664	26,525	1,276	11,168	38,428	442,483	---	---	571	---	443,054	
ELROSA	70,983	21,464	18,349	---	2,914	---	31,007	---	31,007	24,647	---	1,727	1,100	79,744	---	---	---	---	79,744	
ELYSIAN	198,310	149,198	155,851	99,958	20,990	---	161,385	4,914	166,299	60,132	1,600	21,335	36,623	562,788	---	---	10,000	---	572,788	
EMILY	810,058	322,135	326,461	---	25,748	---	96,271	---	96,271	20,399	---	11,671	87,692	568,242	---	---	---	---	568,242	
EMMONS	91,068	26,035	25,009	77,333	1,023	---	91,236	---	91,236	54,350	---	4,109	5,084	258,144	253,307	---	---	---	511,451	
ERHARD	36,356	8,854	8,667	---	950	---	15,978	---	15,978	460	---	---	1,644	27,699	---	---	4,000	---	31,699	
ERSKINE	103,547	135,858	141,034	---	3,468	---	143,882	---	143,882	19,852	116	11,398	62,174	381,924	---	---	1,500	16,714	400,138	
EVAN	19,246	5,162	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	165,609	59,260	60,458	3,308	3,452	---	123,296	---	123,296	15,250	101	17,997	39,290	263,152	50,957	---	56,775	8,774	379,658	
EXCELSIOR	2,379,877	508,404	552,443	55,655	100,534	---	392,193	---	392,193	461,615	66,239	85,897	137,050	1,851,626	---	---	125,080	246,417	2,223,123	
EYOTA	506,913	183,254	193,807	23,573	1,098	---	231,452	---	231,452	11,699	576	21,638	18,962	502,805	---	---	---	16,400	519,205	
FAIRFAX	311,635	210,002	211,746	11,234	---	---	386,640	---	386,640	140,737	2,220	17,832	33,890	816,515	---	82,214	120,084	1,018,813		
FARWELL	8,276	2,956	3,277	---	103	---	18,779	---	18,779	185	---	9,085	1,706	33,135	---	---	---	---	33,135	
FEDERAL DAM	25,741	6,155	8,065	---	2,805	---	8,574	---	8,574	120	---	---	614	20,178	---	---	700	---	20,878	
FELTON	49,070	10,493	12,251	---	1,602	---	43,353	1,250	44,603	2,040	---	74	15,090	85,660	---	9,460	---	---	95,120	
FERTILE	172,536	117,213	130,249	8,416	4,542	6,255	319,657	---	325,912											

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
FLORENCE	6,738	3,584	3,562	---	650	---	11,108	---	11,108	2,340	---	2,673	4,400	24,733	---	---	---	---	24,733
FOLEY	646,089	322,760	409,936	253,553	73,524	---	434,835	7,100	441,935	117,449	10,731	92,806	164,021	1,563,955	1,539,228	---	---	40,000	3,143,183
FORADA	112,526	26,211	26,256	---	7,365	---	14,145	---	14,145	22,102	93	9,660	13,236	92,857	---	---	---	7,315	100,172
FORESTON	140,772	27,089	28,992	---	3,118	---	44,942	---	44,942	10,200	1,928	4,781	37,589	131,550	---	---	5,000	---	136,550
FORT RIPLEY	28,433	4,805	3,970	---	3,120	---	1,450	---	1,450	1,097	---	2,481	80	12,198	---	---	---	1,000	13,198
FOSSTON	326,553	136,231	212,676	15,007	3,101	54,327	477,750	---	532,077	204,202	5,014	38,011	237,462	1,247,550	---	---	187,104	347,709	1,782,363
FOUNTAIN	108,097	75,226	77,218	29,896	1,511	23,395	77,427	---	100,822	19,015	424	18,754	89,025	336,665	---	---	5,600	23,371	365,636
FOXHOME	23,877	9,545	9,448	---	705	---	17,002	---	17,002	70	---	715	1,541	29,481	---	---	---	---	29,481
FRANKLIN	85,103	126,576	129,759	7,846	3,681	30,835	174,771	3,530	209,136	51,118	847	8,210	23,906	434,503	---	---	---	---	434,503
FRAZEE	251,298	170,667	184,055	831	923	778,243	320,724	191,043	1,290,010	66,470	7,988	31,866	72,717	1,654,860	1,184,947	---	47,379	317,890	3,205,076
FREEBORN	64,600	33,655	19,696	27,358	815	---	53,395	3,500	56,895	10,777	---	14,159	29,271	158,971	---	---	---	3,233	238,485
FREEPORT	206,429	103,847	103,780	40,987	8,276	---	131,170	---	131,170	74,451	373	38,099	44,425	441,561	565,000	---	13,260	---	1,019,821
FROST	38,770	65,642	86,308	---	436	---	79,390	2,211	81,601	13,573	---	3,131	14,380	199,429	---	---	---	---	199,429
FULDA	283,090	190,720	198,790	---	1,916	224,729	399,518	13,756	638,003	64,064	8,807	22,843	63,756	998,179	---	---	3,157	113,532	1,114,868
FUNKLEY	2,724	---	---	---	982	---	50	---	50	---	---	---	---	1,032	---	---	---	---	1,032
GARFIELD	87,408	33,678	35,546	---	3,965	---	25,562	590	26,152	27,646	149	10,601	28,682	132,741	---	---	---	---	132,741
GARRISON	209,284	44,701	47,922	---	15,615	---	23,895	1,740	25,635	78,940	1,339	6,378	57,374	233,203	---	---	---	---	233,203
GARVIN	17,936	23,229	15,620	---	1,835	---	61,046	---	61,046	1,285	792	5,609	10,642	96,829	---	---	---	---	96,829
GARY	34,553	24,735	24,404	---	461	---	72,360	816	73,176	7,512	1,046	8,060	28,472	143,131	---	---	---	---	143,131
GAYLORD	628,921	287,575	388,950	120,103	16,748	---	640,265	14,882	655,147	97,267	12,617	105,186	375,961	1,771,979	2,769,630	---	155,790	196,987	4,894,386
GEM LAKE	564,325	88,471	96,517	---	13,475	---	8,614	911	9,525	---	---	495	9,884	131,427	---	---	700	---	132,127
GENEVA	125,217	36,329	38,320	---	5,037	---	96,452	---	96,452	12,576	---	25,190	116,001	293,576	---	---	---	15,000	308,576
GENOLA	55,561	8,447	8,055	---	4,970	---	1,580	2,086	3,666	1,777	---	---	4,963	23,431	---	---	---	---	23,431
GEORGETOWN	28,261	11,726	11,654	5,403	1,075	---	9,575	1,695	11,270	7,542	---	2,811	453	40,208	---	---	---	---	40,208
GHEENT	84,122	27,730	27,594	---	4,562	---	58,022	---	58,022	6,250	121	5,215	12,533	116,022	---	---	---	11,106	127,128
GIBBON	179,122	167,824	209,729	---	8,273	10,146	264,019	6,400	280,565	42,858	3,549	12,121	32,177	589,272	---	---	---	---	589,272
GILBERT	378,305	439,319	349,047	24,196	7,596	91,146	1,272,959	247,339	1,611,444	214,260	25,980	35,606	28,742	2,296,871	957,164	7,500	15,000	30,000	3,306,535
GILMAN	61,088	4,874	4,743	4	339	---	4,245	932	5,177	26,173	---	10,664	1,210	48,310	---	---	66,700	---	115,010
GLENVILLE	164,147	94,237	96,182	24,848	3,720	---	122,274	---	122,274	17,076	6,336	3,477	50,452	324,365	150,000	---	14,210	103,188	591,763
GLYNDON	229,013	176,372	178,673	122,471	14,171	2,494	174,761	2,559	179,814	73,979	21,567	25,404	37,006	653,085	20,569	---	---	122,615	796,269
GNOVICK	56,500	44,000	42,128	---	2,082	---	97,176	---	97,176	12,721	1,856	13,270	87,469	256,702	---	---	---	---	256,702
GOOD THUNDER	133,955	126,448	139,695	36,238	1,199	---	157,984	600	158,584	68,040	479	10,938	42,432	457,605	---	---	---	---	457,605
GOODHUE	270,596	166,698	165,838	149	14,031	---	161,881	---	161,881	101,548	1,145	11,187	73,973	529,752	165,000	---	12,398	105,197	812,347
GOODRIDGE	10,890	4,500	4,653	9,067	---	---	30,782	---	30,782	32	---	---	18,440	62,974	---	---	2,000	---	64,974
GRACEVILLE	114,794	115,001	115,028	22,179	2,150	---	218,236	6,000	224,236	29,672	175	7,632	103,769	504,841	249,375	---	---	35,250	789,466
GRANADA	47,311	24,479	19,143	1,901	590	---	70,746	1,394	71,870	3,664	---	13,912	68,185	179,265	---	---	---	11,295	190,560
GRAND MARAIS	883,788	463,139	566,833	53,394	15,299	242,110	150,799	107,112	500,021	58,571	2,205	55,415	54,758	1,306,496	---	---	185,428	79,450	1,571,374
GRAND MEADOW	224,386	50,008	58,416	3,681	2,453	---	378,781	268,163	646,944	62,247	1,142	70,580	224,378	1,069,841	833,340	---	---	283,531	2,186,712
GRASSTON	22,756	9,026	9,266	---	206	---	20,752	---	20,752	2,275	---	1,538	14,163	48,200	---	---	---	2,000	50,200
GREEN ISLE	85,051	100,077	166,932	---	6,118	---	82,986	11,760	94,746	41,736	431	24,898	28,459	363,320	1,287,818	---	---	---	1,651,138
GREENBUSH	183,496	129,359	130,999	29,601	5,109	---	199,323	---	199,323	49,681	7,019	16,487	44,677	482,355	---	---	---	9,362	491,717
GREENFIELD	1,703,685	427,013	451,033	28,169	146,266	---	139,656	---	139,656	54,833	34,190	57,157	7,090	918,394	420,000	---	---	---	1,338,394
GREENWALD	66,685	12,972	14,860	---	2,483	---	20,795	---	20,795	15,000	409	6,224	297	60,068	---	---	---	---	60,068
GREENWOOD	1,443,768	196,004	199,168	---	44,001	---	38,370	15,471	53,841	9,887	5,616	23,613	1,965	338,091	---	---	---	---	338,091
GREY EAGLE	81,925	51,074	49,876	43,778	2,211	112,905	87,726	---	200,631	42,362	256	13,667	63,071	415,852	86,850	---	1,552	27,698	531,952
GROVE CITY	137,181	58,300	58,529	485	1,379	---	206,735	---	206,735	43,347	8,078	---	69,563	388,116	130,952	---	---	---	519,068
GRYGLA	58,259	27,510	26,385	20,629	4,758	---	88,911	---	88,911	42,738	383	4,657	71,168	259,629	---	---	---	23,252	282,881
GULLY	14,943	4,204	8,501	---	1,836	---	14,256	---	14,256	8,958	---	8,943	8,471	50,965	---	---	---	---	50,965
HACKENSACK	267,643	66,999	70,771	---	4,670	---	36,513	---	36,513	4,425	83	1,223	59,420	177,105	25,000	---	11,500	---	213,605
HADLEY	24,216	13,200	13,096	---	6,546	---	6,546	---	6,546	---	---	322	1,098	21,062	---	---	---	---	21,062
HALLOCK	325,000	109,970	151,885	17,690	5,066	---	938,216	---	938,216	78,576	1,979	38,302	117,731	1,349,445	---	---	30,000	10,000	1,389,445
HALMA	8,134	2,984	3,108	---	565	13,533	9,256	---	22,789	906	---	---	---	27,368	---	---	---	---	27,368
HALSTAD	123,221	154,605	176,134	43,836	3,548	95,273	232,310	24,430	352,013	10,659	281	16,028	151,755	754,254	---	---	100,000	91,777	946,031
HAMBURG	273,519	110,693	154,315	36,140	5,321	---	92,025	4,366	96,391	20,384	322	7,210	103,404	423,487	20,000	---	---	85,198	528,685
HAMMOND	26,029	7,950	8,590	---	2,385	---	17,800	---	17,800	---	---	1,029	361	5,935	36,100	---	---	---	348
HAMPTON	249,339	29,565	40,202	978	4,515	---	41,241	---	41,241	10,457	302	3,945	24,621	126,261	---	---	---	---	126,261
HANCOCK	149,161	101,495	96,281	1,644	1,642	1,449,672	169,353	---	1,619,025	77,500	2,933	21,109	16,303	1,836,437	2,950,700	---	75,254	3,063,086	7,925,477
HANLEY FALLS	38,091	67,399	66,961	33,309	205	---	75,691	---	75,691	6,817	---	7,839	27,171	217,993	---	---	---	3,575	221,568
HANOVER	951,415	245,873	287,899	36,790	37,370	2,223,395	86,375	---	2,309,770	149,359	2,312	17,872	185,723	3,027,095	495,000	---	1,092,597	38,988	4,653,680
HANSKA	99,905	55,000	64,246	12,512	300	---	115,125	---	115,125	39,006	48	15,763	43,808	290,808	555,000	---	20,000	33,200	899,008
HARDING	26,203	4,481	4,807	---	2,220	---	614	2,076	2,690	---	---	82	27,489	37,288	---	---	---	---	37,288
HARDWICK	41,071	12,156	16,952	---	3,602	12,699	61,887	---	74,586	9,064	---	7,593	4,061	115,858	---	---	---	---	115,858
HARMONY	301,242	248,862	329,987	31,749	2,669	9,241	377,983	23,182	410,406	148,190	880	4,343	225						

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes		Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers		Governmental Funds	
			Assessments	Special												Other Financing Sources	Enterprise Funds		
HECTOR	381,526	413,003	353,410	74,947	3,781	---	374,986	27,325	402,311	131,239	10,375	58,667	77,025	1,111,755	182,049	---	---	307,925	1,601,729
HEIDELBERG	33,622	3,993	4,268	---	5,218	---	2,807	---	2,807	1,030	---	333	236	13,892	---	---	---	---	13,892
HENDERSON	208,768	124,503	132,960	34,444	14,006	---	1,607,555	50,774	1,658,329	59,708	1,660	41,975	111,471	2,054,553	281,200	---	31,000	46,000	2,412,753
HENDRICKS	160,037	111,483	111,101	---	1,186	---	186,530	---	186,530	59,569	242	6,698	79,397	444,723	---	---	---	5,500	450,223
HENDRUM	51,547	53,950	51,240	6,595	1,046	85,559	235,454	---	321,013	9,486	140	1,027	16,866	407,413	13,158	---	805	76,431	497,807
HENNING	204,761	117,889	154,795	---	2,175	17,647	213,379	300	231,326	53,090	4,211	39,063	26,001	510,661	---	---	---	5,000	515,661
HENRIETTE	15,554	4,306	4,029	---	1,309	---	1,397	---	1,397	1,338	---	7,847	563	16,483	---	---	---	---	16,483
HERMAN	106,092	57,040	54,018	15,066	290	368,737	195,030	---	563,767	46,891	2,476	9,395	107,928	799,831	127,511	8,031	25,000	---	960,373
HERON LAKE	167,920	114,318	110,254	---	1,393	3,000	212,385	5,770	221,155	92,836	3,749	5,286	24,952	459,625	---	---	---	49,384	509,009
HEWITT	34,774	40,301	41,137	6,456	6,050	---	52,317	---	52,317	---	---	2,115	6,756	146,805	---	---	---	---	146,805
HILL CITY	147,843	97,837	121,998	1,483	6,980	27,600	120,302	1,811	149,713	28,963	37,467	8,642	60,341	415,587	---	---	29,797	109,121	554,505
HILLMAN	6,132	3,798	7,099	---	1,900	---	58,345	---	58,345	---	---	---	10,757	78,101	---	---	---	---	78,101
HILLS	170,685	57,220	62,159	1,575	582	---	134,579	---	134,579	24,442	386	17,742	11,247	252,712	---	---	18,636	2,556	273,904
HILLTOP	412,723	129,432	348,067	---	29,207	374	100,021	12,416	112,811	---	7,284	3,826	31,199	532,394	---	260,546	---	---	792,940
HINCKLEY	1,078,043	367,742	606,349	25,082	35,587	---	216,548	---	216,548	83,249	8,496	27,124	3,205	1,005,640	---	---	70,823	38,150	1,114,613
HITTFERDAL	31,874	12,500	13,108	---	48	---	93,600	---	93,600	20,086	---	13,991	4,202	145,035	178,000	---	---	---	323,035
HOFFMAN	163,221	49,512	50,667	24,154	1,953	---	123,097	---	123,097	52,044	2,809	10,521	5,874	271,119	250,000	---	55,766	194,091	770,976
HOKAH	179,195	119,217	125,532	5,124	3,022	---	224,566	1,325	225,891	16,807	781	39,373	19,560	436,090	---	---	---	210,780	646,870
HOLDINGFORD	187,606	140,170	148,605	35,581	1,880	---	496,751	---	496,751	41,468	125	10,698	18,954	754,062	---	3,545	112,101	117,462	987,170
HOLLAND	38,617	18,031	19,106	226	2,141	---	36,846	---	36,846	37,755	276	12,281	17,338	125,969	---	---	50	---	126,019
HOLLANDALE	83,450	32,167	33,033	127	1,380	---	53,668	---	53,668	19,736	---	12,601	10,448	130,993	---	---	---	32,702	163,695
HOLLOWAY	49,415	39,643	14,873	---	706	---	21,882	---	21,882	2,496	---	7,966	7,001	54,924	---	---	---	---	54,924
HOLT	11,562	3,919	4,349	---	---	---	9,696	---	9,696	183	---	---	---	14,228	---	---	---	---	14,228
HOUSTON	249,137	183,502	193,401	1,012	447	249	254,790	---	255,039	107,054	3,629	255	155,403	716,240	615,233	---	105,000	159,096	1,595,569
HOWARD LAKE	716,768	395,011	544,299	235,102	52,857	13,959	446,868	---	460,827	252,500	8,556	117,671	244,965	1,916,777	---	---	177,002	196,045	2,289,824
HOYT LAKES	1,276,017	635,874	845,749	---	21,009	---	1,296,249	701,509	1,997,758	316,854	8,314	67,121	298,921	3,555,726	---	---	---	217,371	3,773,097
HUMBOLDT	20,739	3,753	3,718	---	---	---	8,997	---	8,997	---	---	---	834	13,549	---	---	---	---	13,549
IHLEN	16,995	7,137	7,737	---	---	---	18,354	---	18,354	6,212	270	325	---	32,898	---	---	---	---	32,898
IONA	33,946	23,425	24,449	873	800	---	47,138	---	47,138	270	---	280	2,458	76,268	---	---	---	---	76,268
IRON JUNCTION	31,398	3,901	3,883	---	---	---	6,084	---	6,084	---	---	2,594	540	13,101	---	---	1,454	---	14,555
IRONTON	148,017	126,614	108,067	2,075	3,591	---	244,109	12,300	256,409	275	---	15,672	11,081	397,170	70,000	---	---	60,468	527,638
ISANTI	854,511	334,455	351,776	61,582	120,345	---	427,527	---	427,527	132,307	16,917	34,532	98,180	1,243,166	420,794	---	205,899	485,415	2,355,274
ISLE	347,812	235,903	279,758	72,647	851	---	126,622	---	126,622	80,605	5,604	24,557	38,070	628,714	---	---	25,200	24,567	678,481
IVANHOE	140,211	86,629	86,908	4,768	425	---	199,022	---	199,022	72,811	832	4,998	34,263	404,027	---	---	80,000	6,000	490,027
JANESVILLE	548,136	211,163	331,425	189,712	22,751	39,419	491,364	---	530,783	79,944	15,216	52,437	171,958	1,394,226	---	109,622	157,218	1,661,066	
JASPER	148,847	54,203	55,491	---	392	---	151,149	---	151,149	12,810	843	11,375	83,791	315,851	---	---	---	4,565	320,416
JEFFERS	66,543	39,501	39,947	20,820	3,559	---	113,356	---	113,356	30,631	---	8,817	9,597	226,727	---	5,000	---	28,905	260,632
JENKINS	139,468	44,785	94,952	---	2,577	---	19,600	---	19,600	50	---	7,856	1,602	126,637	---	---	---	62,221	188,858
JOHNSON	8,538	2,704	2,610	---	27	---	4,343	---	4,343	---	---	1,424	---	8,404	---	---	---	2,000	10,404
KANDIYOHI	140,929	46,866	49,887	15,530	1,772	---	66,107	---	66,107	34,579	---	14,804	4,025	186,704	---	14,000	10,000	---	210,704
KARLSTAD	212,579	170,376	165,227	56,118	1,325	---	196,920	---	196,920	160,217	4,126	75,193	25,842	684,968	405,000	---	---	45,602	1,135,570
KASOTA	163,703	37,712	41,072	1,300	6,705	---	91,346	10,074	101,420	34,235	4,608	7,837	60,700	257,877	---	---	---	---	257,877
KEEWATIN	192,046	142,470	150,633	---	5,483	2,800	700,129	2,115	705,044	19,616	6,735	10,964	110,217	1,008,692	---	---	---	---	1,008,692
KELLIHER	66,009	19,548	18,617	---	910	25,559	45,360	---	70,919	32,514	240	12,070	58,787	194,057	---	45,000	---	---	239,057
KELLOGG	123,818	40,026	39,933	36,731	1,771	---	87,023	---	87,023	54,184	996	2,773	35,337	258,748	20,000	---	---	---	278,748
KENNEDY	64,674	56,375	56,615	44,136	1,175	425	82,195	14,112	96,732	16,311	---	13,226	6,807	235,002	125,000	---	---	---	360,002
KENNETH	17,117	3,321	3,530	---	1,050	---	21,906	---	21,906	---	---	4,833	2,550	33,869	---	---	---	---	33,869
KENSINGTON	47,386	30,545	34,039	---	73	---	54,827	9,710	64,537	18,595	---	484	456	118,184	---	---	14,962	---	133,146
KENT	18,457	5,321	3,500	1,127	---	---	20,294	---	20,294	495	---	3,652	1,203	30,271	---	---	---	---	30,271
KENYON	643,200	395,941	441,937	349,340	13,230	---	432,509	20,443	452,952	199,518	3,435	73,457	279,180	1,813,049	1,383,545	51,409	154,083	354,361	3,756,447
KERKHOVEN	199,887	87,504	87,281	---	1,870	---	166,136	---	166,136	28,579	259	14,072	43,268	341,465	---	---	57,392	---	398,857
KERRICK	20,315	8,215	6,811	---	1,960	---	5,941	---	5,941	175	---	172	6,915	21,974	---	---	---	---	21,974
KETTLE RIVER	45,384	35,427	37,574	---	3,460	527,441	46,060	---	573,501	22,234	---	10,242	3,361	650,372	284,000	---	---	304,105	1,238,477
KIESTER	97,565	63,739	79,731	25,298	1,048	---	189,948	6,661	196,609	23,755	3,049	2,285	18,870	350,645	---	---	10,000	60,000	420,645
KILKENNY	23,011	8,460	8,462	140	2,020	65,564	42,989	---	108,553	18,195	80	18,487	153,981	309,918	---	---	---	---	309,918
KIMBALL	203,876	160,030	142,175	11,068	7,371	20,924	122,542	---	143,466	140,321	7,846	22,296	31,193	505,736	---	---	---	36,417	542,153
KINBRAE	12,730	3,079	2,881	---	500	---	1,966	---	1,966	443	---	---	---	5,790	---	---	---	---	5,790
KINGSTON	25,246	11,042	10,599	---	912	---	5,885	---	5,885	---	---	85	208	17,689	---	---	---	---	17,689
KINNEY	44,091	66,197	83,593	---	374	---	195,508	---	195,508	25,000	1,099	1,809	7,750	315,133	---	---	---	---	315,133
LA PRAIRIE	246,183	164,724	255,538	57,081	8,536	2,706	66,416	3,500	72,622	2,584	2,161	40,317	16,683	455,522	---	---	---	---	455,522
LA SALLE	31,723	10,987	10,961	2,132	700	---	9,833	168	10,001	---	---	141	28,420	52,355	---	---	6,047	---	58,402
LA FAYETTE	120,603	84,259	107,122	477	301	---	120,700	---	120,700	28,768	---	5,417	49,429	312,214	---	---	9,750	9,091	331,055
LAKE BENTON	168,632	63,876	63,743	---	1,165	---	264,858	---	264,858	20,230	713	28,373	39,827	418,909	---	---	---	8,750	427,659
LAKE BRONSON	38,583	22,326	29,695	---	123														

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers			Other Financing Sources	
																Enterprise Funds	Governmental Funds			
LAKE WILSON	62,368	24,000	24,472	542	120	143,396	97,387	---	240,783	14,262	---	17,663	17,800	315,642	1,017,108	---	---	5,500	49,628	1,387,878
LAKEFIELD	379,317	213,654	218,353	72,310	1,723	---	721,981	---	721,981	73,249	6,378	175,453	99,588	1,369,035	225,000	27,500	22,000	254,374	1,897,909	
LAKELAND	1,568,343	285,229	318,865	157,498	3,667	---	69,258	8,921	78,179	8,938	12,482	58,259	71,074	708,962	---	---	---	4,500	713,462	
LAKELAND SHORES	401,825	48,693	74,644	4,619	544	---	2,093	---	2,093	1,230	181	9,055	1,079	93,445	---	---	---	---	93,445	
LAMBERTON	244,344	163,505	162,812	7,275	2,556	---	274,467	---	274,467	68,891	432	19,545	11,094	547,072	256,336	---	9,500	---	812,908	
LANCASTER	55,936	23,000	17,726	23,505	357	145,451	86,970	---	232,421	13,659	---	3,116	8,599	299,383	---	---	14,000	---	313,383	
LANDFALL	652,904	21,221	444,417	---	3,229	---	26,355	100	26,455	450	4,481	7,225	189,042	675,299	---	---	---	---	675,299	
LANESBORO	276,686	170,663	197,778	8,733	4,482	---	394,402	27,841	422,243	95,142	4,378	9,363	77,683	819,802	50,000	---	12,000	8,318	890,120	
LAPORTE	33,428	7,000	7,029	---	3,862	---	8,347	---	8,347	674	---	1,026	500	21,438	---	---	---	1,627	23,065	
LASTRUP	66,201	6,389	6,285	---	2,076	---	7,698	2,112	9,810	18,498	600	667	324	38,260	---	---	---	---	38,260	
LE CENTER	691,778	232,801	300,195	139,914	16,037	---	1,456,798	10,193	1,466,991	69,219	11,041	80,372	118,849	2,202,618	1,284,045	---	30,000	110,400	3,627,063	
LENGBY	10,437	4,305	5,677	---	1,810	---	30,234	---	30,234	4,577	---	1,463	1,053	44,814	---	---	---	---	44,814	
LEONARD	9,079	2,000	2,065	---	1,548	---	2,536	---	2,536	---	---	544	2,459	9,152	---	---	---	---	9,152	
LEONIDAS	13,412	3,077	3,886	---	---	---	70,092	---	70,092	1,015	---	39,084	1,305	115,382	---	---	---	---	115,382	
LEROY	235,284	141,789	138,592	14,452	2,360	284,379	174,629	464	459,472	18,801	477	6,062	23,738	663,954	---	---	---	10,464	674,418	
LESTER PRAIRIE	444,509	212,995	204,754	11,929	20,802	---	285,369	9,758	295,127	94,346	3,933	63,199	180,297	874,387	---	---	67,753	471,243	1,413,383	
LEWISTON	556,747	236,896	298,819	11,837	16,049	119,570	227,825	4,643	352,038	111,311	4,086	33,912	93,264	921,316	---	---	---	8,490	929,806	
LEWISVILLE	47,655	39,655	44,358	5,855	32	---	46,932	---	46,932	---	---	---	2,951	100,128	---	---	18,773	10,600	129,501	
LExINGTON	1,175,158	378,762	598,046	86,256	34,302	55,624	294,671	17,675	367,970	2,063	38,294	26,800	113,345	1,267,076	---	---	114,092	96,384	1,477,552	
LILYDALE	1,018,440	160,538	248,962	---	16,994	---	11,649	1,172	12,821	---	14,896	9,734	5,308	308,715	---	---	---	---	308,715	
LINDSTROM	1,645,982	436,976	497,740	71,850	103,298	---	412,015	---	412,015	527,290	9,307	91,049	491,548	2,204,097	---	---	53,085	261,066	2,518,248	
LITMORE	48,832	20,000	20,523	1,275	45	---	80,635	---	80,635	16,499	103	2,423	12,374	133,877	---	---	33,724	3,545	171,146	
LITTLEFORK	133,964	87,196	150,448	27,765	3,229	---	156,996	34,655	191,651	37,082	250	33,136	79,648	523,209	---	---	---	19,278	542,487	
LONG BEACH	163,524	28,355	37,071	---	10,721	---	1,728	---	1,728	---	---	2,125	18,635	70,280	---	---	---	---	70,280	
LONG LAKE	1,806,947	459,672	740,015	42,040	51,403	---	299,613	3,986	303,599	184,511	36,902	69,587	106,401	1,534,458	794,272	---	4,099	---	2,332,829	
LONGVALE	240,220	85,999	77,174	---	7,822	---	71,632	---	71,632	116,433	152	6,247	29,642	309,102	60,000	---	---	---	369,102	
LONSDALE	599,284	199,897	207,249	58,364	53,086	15,806	247,739	---	263,545	194,689	15,251	10,442	293,057	1,095,683	---	240,000	---	175,080	1,510,763	
LORETO	421,293	91,478	109,220	---	50,311	---	62,007	4,128	66,135	81,974	6,899	19,142	82,416	416,097	---	70,000	---	11,863	497,960	
LOUISBURG	17,371	7,492	7,476	---	---	---	5,531	---	5,531	---	---	182	---	13,189	---	---	---	---	13,189	
LOWRY	67,990	32,668	33,668	---	3,963	---	67,689	---	67,689	13,415	960	---	21,682	141,377	---	---	10,000	---	151,377	
LUCAN	42,061	27,500	21,577	---	1,245	---	68,812	---	68,812	1,958	---	4,482	8,878	106,952	---	---	---	---	106,952	
LYLE	94,670	54,999	61,427	---	1,695	---	142,720	---	142,720	681	352	25,085	24,932	256,892	---	108,000	---	---	364,892	
LYND	57,698	32,652	17,480	428	2,890	673	74,052	---	74,725	2,570	3,110	7,494	111,954	---	2,868	15,000	6,000	---	135,822	
MABEL	208,009	103,682	106,001	8,768	2,261	---	268,734	---	268,734	62,235	1,683	35,544	62,397	547,623	297,000	---	56,011	53,300	953,934	
MADELLA	598,944	368,387	426,199	53,925	5,405	10,138	568,169	18,632	596,939	161,403	6,457	51,538	171,295	1,473,161	50,000	108,485	75,000	136,250	1,842,896	
MADISON	387,071	278,799	297,891	5,357	2,880	1,220	729,102	2,180	732,502	84,176	3,463	209,285	15,490	1,351,044	3,432,234	12,000	251,369	1,189,908	6,236,555	
MADISON LAKE	255,545	100,760	145,888	51,037	28,591	484	142,669	2,043	144,796	141,831	21,990	41,040	179,058	754,231	748,985	---	30,000	27,589	1,560,805	
MAGNOLIA	63,962	16,685	16,624	---	10	---	23,702	---	23,702	8,838	---	8,838	4,421	57,450	---	---	---	---	57,450	
MAHNOMEN	576,394	227,578	247,192	93,711	2,297	9,000	439,628	7,297	455,925	26,402	---	46,571	42,257	914,355	---	25	193,638	1,108,018		
MANCHESTER	19,301	2,338	2,341	36	1,801	---	7,149	---	7,149	---	---	477	10,761	22,565	---	---	---	---	22,565	
MANHATTAN BEACH	142,704	11,813	30,423	---	2,242	---	688	---	688	---	---	---	172	33,525	---	---	---	---	33,525	
MANTORVILLE	372,129	117,641	123,588	---	14,378	---	217,807	---	217,807	32,297	3,358	5,725	45,909	443,062	197,078	---	---	127,582	767,722	
MAPLE LAKE	767,782	296,901	368,290	412,647	19,368	---	278,578	4,912	283,490	213,813	75	82,705	63,562	1,443,950	2,086,389	---	148,535	354,390	4,033,264	
MAPLE PLAIN	1,422,389	424,641	669,826	174,388	65,447	---	419,229	12,325	431,554	360,687	29,365	24,595	45,744	1,801,606	---	---	---	7,400	1,809,006	
MAPLETON	434,132	206,453	226,770	135,880	1,454	---	366,669	21,724	388,393	3,388	5,102	42,317	106,439	909,743	274,512	---	147,000	120,384	1,451,639	
MAPLEVIEW	23,981	9,169	10,883	---	1,081	---	78,375	---	78,375	17,189	569	2,970	26,772	137,839	---	---	---	---	137,839	
MARBLE	110,638	69,928	54,377	---	1,073	17,016	628,815	21,364	667,195	6,925	4,010	19,309	51,069	803,958	---	64,500	62,987	931,445		
MARIETTA	21,994	8,500	8,247	9,720	1,060	---	81,112	1,000	82,112	31,746	3,910	20,297	1,538	158,630	---	---	---	---	158,630	
MARINE ON ST. CROIX	908,506	256,690	275,351	---	41,671	---	53,888	2,969	56,857	181,994	336	19,080	72,484	647,773	---	---	---	182,461	830,234	
MAYER	296,922	113,558	137,081	1,354	13,604	---	64,524	3,874	68,398	84,478	248	11,483	31,165	347,811	271,873	---	---	---	619,684	
MAYNARD	93,905	50,065	87,720	---	369	---	135,897	---	135,897	23,621	---	13,818	31,751	293,176	35,000	---	---	17,040	345,216	
MAZEPPA	215,886	43,054	45,855	---	5,825	27,901	156,592	---	184,493	16,715	5,531	25,210	38,501	322,130	35,177	---	40,000	---	397,307	
MC GRATH	8,910	2,874	2,793	---	1,326	---	15,618	---	15,618	6,917	---	561	45,931	73,146	---	---	---	---	73,146	
MC GREGOR	96,765	76,500	115,785	---	7,396	23,641	130,596	36,879	191,116	89,000	1,995	14,787	107,293	527,372	---	---	35,656	---	563,028	
MC INTOSH	112,386	59,899	63,998	14,523	1,868	---	166,511	---	167,510	68,144	---	8,443	81,124	405,610	---	---	---	3,360	426,242	
MC KINLEY	18,157	5,125	7,654	---	76	---	104,615	---	104,615	2,528	---	28,004	9,974	152,851	---	---	---	139,940	292,791	
MEDFORD	26,264	21,048	23,344	---	1,406	---	22,367	2,515	24,882	4,878	---	5,484	7,200	67,194	---	---	---	5,000	72,194	
MEDFORD	552,908	229,690	232,733	253,857	6,974	---	190,604	26,570	217,174	32,953	---	38,877	79,522	862,090	---	45,000	---	---	907,090	
MEDICINE LAKE	508,892	119,878	127,163	2,266	22,962	---	21,513	24,636	46,149	150	---	789	7,089	206,568	---	---	---	---	206,568	
MEIRE GROVE	31,885	9,856	8,808	---	1,710	---	14,183	---	14,183	1,837	---	92	672	27,302	---	---	---	9,592	36,894	
MENAHGA	332,873	213,951	233,488	103,994	491	24,128	269,653	---	293,781	34,619	19,822	62,017	154,738	902,950	---	22,337	34,000	201,268	1,160,555	
MENDOTA	138,411	60,137	100,374	---	6,388	---	56,057	614	56,671	---	8,485	1,243	176,790	349						

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes		Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
			Assessments	Special													Enterprise Funds	Governmental Funds		
MILTONA	80,930	23,891	25,173	---	4,451	---	30,330	---	30,330	---	514	2,593	2,726	65,787	---	---	25,000	---	90,787	
MINNEISKA	46,027	7,930	8,976	---	2,961	---	11,016	---	11,016	576	283	2,184	20,050	46,046	---	---	---	---	46,046	
MINNEOTA	441,183	236,276	237,635	49,639	4,765	---	360,836	---	360,836	29,490	10,941	49,004	48,131	790,441	---	---	59,796	381,717	1,231,954	
MINNESOTA CITY	58,206	24,635	23,674	---	3,379	---	33,889	---	33,889	---	---	5,488	11,847	78,277	---	---	---	---	78,277	
MINNESOTA LAKE	173,295	77,434	77,536	---	2,516	1,759	249,142	9,476	260,377	28,612	2,869	27,230	27,662	426,802	---	---	---	31,167	457,969	
MINNETONKA BEACH	1,549,247	365,883	364,305	11,306	67,615	1,054	69,808	2,086	72,948	32,687	9,091	19,261	14,730	591,943	---	---	---	---	591,943	
MIZPAH	9,604	1,299	639	---	780	---	4,061	2,430	6,491	1,677	---	787	10,374	---	---	---	---	10,374		
MONTGOMERY	1,151,144	534,810	410,195	361,140	18,517	---	702,955	---	702,955	79,576	20,947	97,275	1,151,741	2,842,346	350,217	---	---	412,364	3,604,927	
MONTROSE	316,845	125,468	139,523	13,852	47,417	28,825	163,051	---	191,876	47,683	---	47,843	59,317	547,511	---	---	64,620	149,672	761,803	
MOOSE LAKE	462,443	180,001	221,826	19,085	30,394	---	337,118	---	337,118	61,870	24,804	29,492	82,702	807,291	243,000	---	---	143,780	318,280	1,512,351
MORGAN	231,349	169,676	179,471	---	3,462	---	381,772	9,272	391,044	87,133	2,114	52,451	329,180	1,044,855	333,093	---	---	243,256	6,508	1,627,712
MORRISTOWN	236,001	68,801	74,515	2,720	5,518	---	172,211	33,262	205,473	48,664	8,113	17,803	30,711	393,517	890,841	---	---	11,657	5,500	1,301,515
MORTON	98,914	90,551	102,155	---	---	---	303,852	1,000	304,852	29,403	1,594	9,544	23,247	470,795	---	---	---	---	470,795	
MOTLEY	232,308	102,998	145,815	4,379	5,712	10,200	101,216	1,221	112,637	44,847	13,197	25,284	247,285	599,156	---	---	94,295	60,260	753,711	
MOUNTAIN LAKE	402,854	312,006	343,728	89,924	2,234	100,044	637,926	21,275	759,245	58,016	4,969	135,959	181,980	1,576,055	1,059,241	---	---	230,565	163,846	3,029,707
MURDOCK	110,542	40,376	50,314	26,099	2,075	---	76,365	---	76,365	28,098	39	11,324	13,266	207,580	---	---	---	7,000	214,580	
MYRTLE	22,167	5,430	5,422	---	792	---	15,300	---	15,300	---	313	---	2,889	583	---	---	---	---	25,299	
NASHUA	38,828	4,007	2,583	---	---	---	3,386	---	3,386	25	---	71	901	6,966	---	---	---	---	6,966	
NASHWAUK	226,799	90,585	85,085	6,136	2,997	123,203	768,201	168,111	1,059,515	45,791	11,028	42,741	108,524	1,361,817	690,628	---	---	32,062	216,675	2,301,182
NASSAU	21,735	9,542	9,458	238	400	---	16,380	11,585	27,965	6,336	---	694	925	46,016	---	---	---	---	46,016	
NELSON	49,475	16,959	17,264	8,950	7,200	---	10,969	---	10,969	937	55	3,669	3,426	52,470	---	---	---	---	52,470	
NERSTRAND	109,499	30,273	32,661	---	564	---	41,340	---	41,340	29,683	---	6,991	5,995	117,234	---	---	---	4,410	5,861	127,505
NEVIS	123,550	46,016	36,598	---	5,180	---	75,161	---	75,161	79,158	---	2,721	40,781	239,599	91,284	---	---	116,689	4,870	452,442
NEW AUBURN	58,409	39,586	41,906	15,969	5,027	---	55,037	15,400	70,437	8,614	---	3,050	67,468	212,471	---	---	---	8,152	40,513	261,136
NEW GERMANY	189,355	57,375	79,898	17,113	8,923	---	34,432	3,080	37,512	20,196	478	2,077	44,960	211,157	240,802	---	---	6,071	756	458,786
NEW LONDON	332,975	149,200	288,983	279,532	14,774	---	269,183	---	269,183	166,892	1,761	23,972	40,685	1,085,782	460,277	---	---	---	---	1,372,616
NEW MARKET	131,830	55,757	68,574	5,133	19,913	---	44,279	---	44,279	127,552	---	5,769	230,971	502,191	---	1,682	29,510	---	67,169	600,552
NEW MUNICH	69,675	11,947	11,682	---	3,244	---	30,283	---	30,283	540	143	1,908	15,078	62,878	---	---	---	---	---	62,878
NEW RICHLAND	300,142	144,029	156,371	9,892	7,589	---	277,764	3,000	280,764	52,364	4,556	22,151	54,559	588,246	---	---	35,270	---	---	623,516
NEW TRIER	47,149	6,091	10,176	304	3,650	---	2,019	---	2,019	---	---	134	4,350	20,633	---	---	---	---	---	20,633
NEW YORK MILLS	320,564	85,001	120,962	39,340	2,663	16,437	340,492	2,944	359,873	66,866	9,988	55,095	215,370	870,157	---	---	333,551	176,000	1,379,708	
NEWFOLDEN	64,357	23,000	22,826	44,968	1,263	22,276	91,208	14,200	127,684	69,834	13	6,655	17,651	290,894	---	---	---	43,000	---	333,894
NICOLLET	310,884	77,500	98,970	36,132	7,010	---	154,385	---	154,385	404	---	18,140	30,426	345,467	---	---	102,682	71,008	519,157	
NIELSVILLE	9,977	10,807	10,734	---	1,296	---	26,003	---	26,003	1,425	---	904	18,833	59,195	---	---	---	10,743	---	69,938
NIMROD	18,791	5,393	5,578	---	2,344	---	2,797	---	2,797	---	---	983	1,064	12,766	---	---	---	---	---	12,766
NISSWA	2,868,954	669,100	887,177	51,298	15,565	35,418	69,551	---	104,969	204,475	21,025	68,571	66,416	1,419,496	50,000	---	10,000	96,000	---	1,575,496
NORCROSS	20,658	16,876	16,831	---	27	---	12,624	---	12,624	58	---	4,585	15	34,140	---	---	---	---	---	34,140
NORTHOME	43,534	25,000	21,633	2,514	2,689	---	65,528	---	65,528	20,464	---	16,601	28,994	158,423	---	---	21,217	8,091	187,731	
NORTHROP	59,548	33,481	15,556	---	2,404	---	39,552	1,624	41,176	4,285	---	1,110	3,232	67,763	---	---	---	---	---	67,763
ODESSA	22,303	5,698	3,264	---	---	---	57,754	---	57,754	9,222	---	6,037	6,473	82,750	---	---	---	---	---	82,750
ODIN	25,943	8,289	10,817	---	100	---	26,902	---	26,902	807	---	4,694	11,603	54,923	---	---	---	---	---	56,923
OGEMA	23,284	13,683	16,270	4,728	50	---	41,534	---	41,534	4,008	554	2,254	2,595	71,993	---	---	3,200	10,000	85,193	
OGILVIE	93,172	24,720	36,590	9,100	5,991	---	119,880	---	119,880	28,500	932	10,284	7,060	218,337	---	---	52,900	5,000	276,237	
OKABENA	38,363	46,302	41,234	4,404	205	---	64,639	---	64,639	6,805	203	2,103	3,804	123,217	---	---	---	---	---	123,217
OKLEE	91,380	42,899	44,935	---	1,751	---	133,877	---	133,877	16,578	698	5,284	184,114	387,237	---	---	30,000	10,145	427,382	
ONAMIA	206,214	106,585	146,304	104,553	3,003	20,254	131,374	---	151,628	39,568	3,972	16,306	62,777	528,111	---	---	27,000	4,302	559,413	
ORONOCO	38,859	24,729	24,925	---	4,220	---	23,395	1,000	24,395	175	---	3,468	4,702	61,885	---	---	---	---	---	61,885
ORONOCO	461,117	40,186	39,732	---	3,967	---	106,106	---	106,106	9,450	533	12,895	88,422	261,105	---	---	16,000	---	---	277,105
ORR	92,626	49,783	58,186	---	855	66,610	98,295	21,843	186,748	63,550	---	6,127	73,720	389,186	---	---	16,000	---	---	405,186
ORTONVILLE	514,210	396,178	417,609	336,857	14,988	134,492	982,724	114,130	1,231,346	110,188	8,963	123,796	57,491	2,301,238	---	---	373,012	35,000	2,709,250	
OSAKIS	504,724	190,004	220,905	51,398	14,256	23,720	399,439	---	423,159	67,979	10,101	32,069	235,807	1,055,674	---	---	57,620	111,864	1,225,158	
OSLO	104,424	111,746	117,531	60,720	2,184	7,150	111,405	1,729	120,284	37,833	---	1,209	28,173	367,934	---	---	---	219	---	368,153
OSTRANDER	71,724	60,800	54,406	---	1,200	---	44,538	---	44,538	300	702	3,405	8,898	113,449	---	---	5,610	---	---	119,059
OTTERTAIL	413,338	66,709	69,266	23,970	5,936	---	20,859	---	20,859	27,118	---	3,215	26,971	177,335	---	---	---	40,000	---	217,335
PALISADE	24,256	10,904	7,519	619	252	515	19,246	3,373	23,134	20,087	---	3,595	52,793	107,999	---	---	20,000	7,440	135,439	
PARKERS PRAIRIE	253,536	187,997	195,527	45,238	1,980	17,802	187,432	---	205,234	28,954	6,006	23,990	31,344	538,273	---	15,860	---	29,391	---	583,524
PAYNESVILLE	858,552	418,115	504,425	210,988	105,390	---	479,917	---	479,917	99,993	12,165	157,679	167,045	1,737,602	---	54,012	327,072	353,396	---	2,472,082
PEASE	48,449	11,901	11,479	51,223	290	461,327	8,734	---	470,061	3,454	---	1,076	702	538,285	---	---	---	---	---	538,285
PELICAN RAPIDS	692,737	421,503	755,133	114,776	10,051	---	421,122	1,634	422,756	110,527	13,646	56,608	137,166	1,620,663	231,826	9,862	94,591	86,000	---	2,042,942
PEMBERTON	53,976	39,283	40,643	---	1,931	1,750	32,843	9,025	43,618	13,440	---	8,831	45,701	154,164	---	---	---	9,331	---	163,495
PENNOCK	113,641	56,293	54,588	82,839	177	19,821	452,064	---	471,885	835	202	67,633	9,549	687,708	1,167,352	---	---	---	---	1,855,060
PEQUOT LAKES	559,270	239,101	271,643																	

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
PLATO	138,618	61,800	63,450	24,387	16,077	---	67,481	---	67,481	25,164	---	30,206	241,258	468,023	92,500	---	---	67,200	627,723
PLEASANT LAKE	91,328	23,469	23,370	---	4,410	---	4,110	---	4,110	5,895	---	436	7,989	46,210	---	---	---	---	46,210
PLUMMER	96,185	93,900	95,333	---	1,366	8,878	83,332	---	92,210	19,757	613	26,748	44,714	280,741	---	---	3,438	284,179	
PORTER	42,159	24,880	24,297	---	2,588	---	43,592	---	43,592	7,582	---	7,763	28,068	113,890	---	---	---	113,890	
PRESTON	400,061	346,889	551,514	28,200	4,989	105,848	475,274	14,418	595,540	23,296	6,449	15,450	44,461	1,269,899	---	---	---	1,399,207	
PRINSBURG	168,296	52,121	51,971	11,213	60	---	132,363	795	133,158	24,128	157	15,746	147,309	383,742	---	---	50,000	433,742	
QUAMBA	19,140	2,810	2,502	---	114	---	4,154	---	4,154	---	---	79	438	7,287	---	---	---	7,287	
RACINE	101,768	54,297	53,768	---	1,950	79,358	28,888	---	108,246	---	---	1,302	8,490	173,756	---	---	---	173,756	
RANDALL	134,050	42,653	43,009	---	692	---	136,485	---	136,485	4,210	3,538	11,569	17,356	216,859	---	95,000	---	311,859	
RANDOLPH	188,874	20,288	23,879	---	7,512	---	20,307	---	20,307	860	1,048	2,368	4,491	60,465	---	---	31,855	92,320	
RANIER	75,037	20,341	20,341	---	474	---	23,656	---	23,656	4,336	---	322	16,563	65,692	---	15,000	---	80,692	
RAYMOND	186,421	63,667	58,860	10,663	1,302	---	155,063	1,425	156,488	24,704	498	3,741	24,590	280,846	---	---	---	280,846	
RED LAKE FALLS	252,268	220,172	273,882	90,992	4,787	257,324	539,331	---	796,655	118,621	6,086	63,820	95,173	1,450,016	57,000	---	336,639	1,843,655	
REGAL	14,432	3,077	3,056	---	3,240	---	2,350	360	2,710	---	101	---	538	9,645	---	---	---	9,645	
REMER	104,640	75,201	71,682	---	---	---	98,900	---	98,900	25,003	181	12,134	32,107	239,197	---	---	62,925	360,323	
RENVILLE	317,005	479,477	635,320	17,886	377	22,009	452,844	---	474,853	64,479	4,781	66,009	432,269	1,695,974	---	61,000	41	1,757,015	
REVERE	21,951	7,489	6,692	---	1,933	---	35,021	---	35,021	---	---	2,868	1,573	48,087	---	---	---	48,087	
RICE	457,569	181,376	187,651	22,835	23,537	---	54,793	---	54,793	71,370	3,824	6,956	60,272	431,238	---	32,531	4,000	468,715	
RICHMOND	449,720	138,379	136,869	34,604	8,946	---	207,201	---	207,201	364,935	15,252	7,762	84,793	860,362	---	---	56,199	916,561	
RICHVILLE	18,173	8,349	8,478	---	286	---	6,728	---	6,728	400	---	155	---	16,047	---	---	---	16,047	
RIVERTON	74,945	38,434	28,397	21,789	1,126	---	25,525	---	25,525	---	---	4,364	41,094	122,295	---	---	---	122,295	
ROCK CREEK	422,845	65,444	67,636	---	30,091	---	80,762	---	80,762	2,695	1,704	8,181	5,927	196,996	---	---	---	196,996	
ROCKVILLE	244,886	99,032	92,973	3,197	8,180	---	71,726	---	71,726	121,372	428	32,038	45,070	374,984	---	1,788	81,745	458,517	
ROGERS	2,041,449	641,320	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROLLINGSTONE	270,332	89,877	89,123	27,860	5,328	---	110,328	1,000	111,328	21,497	---	25,311	34,109	314,556	---	---	11,850	41,630	368,036
RONNEBY	8,487	2,213	2,327	---	1,560	---	2,158	---	2,158	---	---	---	---	6,045	---	---	---	---	6,045
ROOSEVELT	35,367	4,100	4,532	---	124	---	5,257	---	5,257	3,870	---	2,139	15,949	31,871	---	---	---	31,871	
ROSCOE	25,612	10,293	14,128	---	2,625	---	12,658	---	12,658	---	---	3,263	---	32,674	---	---	---	32,674	
ROSE CREEK	82,171	10,798	11,887	3,784	1,436	---	87,953	---	87,953	11,572	---	4,432	33,041	154,105	---	---	---	154,105	
ROSEAU	1,298,639	763,782	772,985	357,361	26,022	86,212	750,489	---	836,701	153,766	18,387	56,994	69,835	2,292,051	---	332,044	151,399	2,775,494	
ROTHSAY	114,626	48,138	33,416	---	2,456	---	78,235	---	78,235	40,870	862	8,300	167,584	331,723	---	---	---	331,723	
ROUND LAKE	167,223	59,797	53,796	13,499	984	---	72,282	---	72,282	18,586	1,399	86,027	---	246,573	---	61,331	---	307,904	
ROYALTON	275,467	115,806	139,103	20,385	25,528	38,747	104,450	2,802	145,999	24,555	10,247	13,169	111,028	490,014	191,784	---	46,864	728,662	
RUSH CITY	500,335	248,407	581,757	344,267	5,378	79,042	594,461	5,487	678,990	124,589	4,784	104,255	116,276	1,960,296	5,887,352	---	172,646	117,774	8,138,068
RUSHFORD	504,759	251,380	403,069	97,917	10,415	---	419,918	14,071	433,989	133,666	9,809	40,110	110,263	1,239,238	419,347	---	55,000	100,800	1,814,385
RUSHFORD VILLAGE	284,871	84,308	84,166	---	3,644	---	79,892	---	79,892	13,503	---	5,741	1,864	188,810	---	---	1,686	---	190,496
RUSHMORE	76,345	68,011	68,139	7,662	240	---	76,200	1,670	77,870	60,724	---	12,228	24,622	251,485	215,716	---	6,000	---	473,201
RUSSELL	77,616	50,950	39,617	---	270	218,223	131,173	---	349,396	39,407	---	10,698	51,491	490,879	---	---	---	5,424	496,303
RUTHTON	72,302	32,313	35,483	3,716	1,850	---	74,107	---	74,107	13,065	349	8,801	5,706	143,077	235,000	---	---	46,000	424,077
RUTLEDGE	44,272	13,532	13,990	---	2,299	---	5,281	---	5,281	4,608	---	823	1,188	28,189	---	---	---	---	28,189
SABIN	114,891	47,000	47,833	---	4,510	---	44,268	---	44,268	26,143	---	3,975	21,347	148,076	---	---	10,192	---	158,268
SACRED HEART	108,077	213,934	130,969	11,783	810	---	210,844	---	210,844	10,284	833	18,339	65,534	449,396	---	---	---	---	449,396
SANBORN	105,141	57,291	57,747	2,146	6,646	---	110,582	---	110,582	19,674	226	20,977	7,616	225,614	---	---	7,700	7,075	240,389
SANDSTONE	426,342	338,507	331,765	36,700	14,602	---	405,732	---	405,732	44,242	2,127	33,320	249,405	1,117,893	401,500	5,665	468,646	138,188	2,131,892
SARGEANT	25,852	10,822	10,287	819	18	---	3,353	---	3,353	830	---	4,068	445	19,820	---	---	---	---	19,820
SCANLON	367,339	71,374	71,949	---	13,629	---	291,123	---	291,123	---	2,840	27,755	22,980	430,276	---	5,640	---	---	435,916
SEAFORTH	15,117	7,022	6,951	---	550	---	8,301	---	8,301	4,155	---	2,549	---	22,506	---	---	---	---	22,506
SEBEKA	941,752	96,003	109,842	6,578	1,073	30,083	226,747	---	256,830	71,361	5,761	9,223	75,673	536,341	36,575	---	80,048	7,100	660,064
SEDAN	10,773	6,234	12,159	---	2,000	---	7,056	---	7,056	80	---	495	3,077	24,867	---	---	---	---	24,867
SHAFER	147,678	113,904	89,127	21,043	3,414	75,905	41,148	---	117,053	2,605	---	8,594	34,230	276,066	---	---	---	---	276,066
SHELLY	33,288	20,881	21,349	---	314	---	65,466	1,400	66,866	11,917	160	4,657	21,523	126,786	---	---	45,459	---	172,245
SHERBURN	246,941	209,907	179,109	3,162	485	---	372,084	5,559	377,643	32,320	4,178	26,806	35,472	659,175	57,444	---	---	15,959	732,578
SHEVLIN	33,231	7,109	7,343	---	4,370	---	12,550	---	12,550	625	---	2,551	44,939	72,378	---	---	---	29,700	102,078
SILVER BAY	494,553	364,165	769,657	---	12,686	32,490	616,039	642,282	1,290,811	78,614	2,509	120,718	90,640	2,365,635	---	162,457	34,400	167,000	2,729,492
SILVER LAKE	245,319	152,669	165,081	31,252	4,924	---	243,419	9,632	253,051	59,824	9,647	17,458	80,961	622,198	---	---	---	40,540	662,738
SKYLINE	189,792	20,800	26,026	---	---	---	19,899	240	20,139	238	---	12,275	3,506	62,184	---	---	---	---	62,184
SLAYTON	639,369	173,043	190,932	85,920	2,587	14,977	790,529	115,182	920,688	92,426	10,730	46,371	52,538	1,402,192	1,179,579	---	---	308,831	2,890,602
SOBIESKI	44,337	6,433	6,392	---	3,695	---	8,053	---	8,053	---	---	---	3,458	21,598	---	---	---	---	21,598
SOLWAY	21,584	5,824	5,561	---	1,524	---	7,008	---	7,008	777	---	2,282	3,496	20,648	---	---	---	500	21,148
SOUTH HAVEN	54,557	35,249	32,327	---	1,134	---	40,166	2,522	42,688	85,447	---	2,140	70,405	234,141	---	13,340	10,000	---	257,481
SPICER	743,208	300,637	454,660	199,658	20,271	5,962	239,289	---	245,251	117,578	1,988	71,782	144,514	1,255,702	---	---	---	112,291	1,367,993
SPRING GROVE	349,569	217,362	220,833	28,485	1,581	8,894	398,585	---	407,479	17,852	3,258	51,095	172,001	902,584	351,000	---	77,702	166,095	1,497,381
SPRING HILL	18,093	5,831	5,901	---	1,980	---	6,464	---	6,464	1,260	---	---	---	15,605	---	---	---	---	15,605
SPRING PARK	1,496,614	358,412	664,071	15,543	90,156	---	122,299	9,386	131,685	---	31,995	92,007	39,558	1,065,015	---	---	208,981	---	1,273,996
SPRING VALLEY	748,670	531,844	479,022	166,568	14,408	379,280	1,144,428	37,113	1,560,821	192,641	11,416	74,247	236,578	2,735,701	42				

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
																	Enterprise Funds		Governmental Funds	
STEPHEN	178,961	111,001	111,533	78,367	1,396	84,689	228,634	---	313,323	21,846	413	5,728	203,401	736,007	---	---	115,200	7,097	858,304	
STEWART	155,348	100,717	111,398	65	4,310	---	256,970	---	256,970	347,968	1,488	22,565	43,886	788,650	136,000	---	---	---	924,650	
STOCKTON	158,045	56,885	63,893	139,102	9,053	33,324	39,627	---	72,951	622	---	21,587	58,555	365,763	710,000	---	10,000	---	1,085,763	
STORDEN	51,068	95,500	98,162	---	956	---	97,327	---	97,327	18,255	---	17,471	44,515	276,686	720,000	---	---	287,188	1,283,874	
STRANDQUIST	12,447	3,502	3,491	---	1,524	---	12,565	750	13,315	8,953	---	136	8,147	35,566	---	---	2,465	---	38,031	
STRATHCONA	6,286	1,962	2,121	---	---	---	3,066	---	3,066	1,200	---	159	1,942	8,488	---	---	---	---	8,488	
STURGEON LAKE	80,345	46,847	44,148	10,074	6,299	---	18,588	---	18,588	10,574	---	2,735	19,205	111,623	---	---	---	4,303	115,926	
ST. ANTHONY [STEARNS]	14,889	3,060	2,767	---	844	---	3,700	---	3,700	---	---	1,705	---	9,016	---	---	---	---	9,016	
ST. BONIFACIUS	1,205,579	291,275	356,483	54,221	127,329	---	100,394	4,869	105,263	234,883	30,710	64,589	205,455	1,178,933	1,236,381	---	32,130	82,687	2,530,131	
ST. CLAIR	202,016	70,400	134,927	---	1,598	---	112,186	600	112,786	47,731	---	16,702	35,252	348,996	---	---	---	31,315	380,311	
ST. FRANCIS	2,241,904	614,202	886,999	91,806	195,417	55,253	213,488	---	268,741	976,687	52,132	84,093	222,184	2,778,059	56,000	---	---	13,500	138,989	2,986,548
ST. HILAIRE	65,572	31,829	41,265	---	635	---	74,307	---	74,307	28,087	---	1,905	16,095	162,294	---	---	---	23,797	186,091	
ST. LEO	17,089	5,000	4,884	---	134	---	13,820	---	13,820	4,425	---	1,099	3,827	28,189	---	---	3,039	3,300	34,528	
ST. MARTIN	78,804	35,728	62,199	---	2,984	17,482	33,320	---	50,802	29,945	---	5,567	62,863	214,360	40,000	---	10,000	24,021	288,381	
ST. MARY'S POINT	374,491	81,925	85,325	---	3,018	---	5,614	3,276	8,890	200	387	3,140	1,424	102,384	---	---	---	17,500	119,884	
ST. ROSA	29,631	3,431	2,795	---	2,086	---	2,521	---	2,521	15,180	---	2,034	10,659	35,275	---	---	---	---	35,275	
ST. STEPHEN	309,840	95,489	87,975	20,215	6,641	---	85,529	---	85,529	68,358	484	5,673	51,669	326,544	---	---	---	32,372	358,916	
ST. VINCENT	11,638	5,786	5,870	---	65	---	179,966	---	179,966	1,230	---	---	---	187,131	---	---	---	---	187,131	
SUNBURG	22,459	21,437	21,621	---	---	270,626	30,948	---	301,574	34,659	---	2,039	16,502	376,395	---	---	---	6,209	382,604	
SUNFISH LAKE	1,178,300	178,995	181,632	7,645	33,291	---	46,981	762	47,743	607	2,911	12,778	1,484	288,091	---	---	---	---	288,091	
SWANVILLE	107,573	32,341	33,020	---	2,050	---	70,365	2,324	72,689	24,528	---	3,773	16,956	153,016	78,432	---	---	---	231,448	
TACONITE	80,574	98,798	65,870	---	974	---	198,965	25,000	223,965	25,092	187	53,316	5,500	374,904	---	---	---	53,106	428,010	
TAMARACK	17,525	5,851	5,376	---	2,008	235,428	18,858	---	254,286	37	---	1,523	210	263,440	---	---	---	---	263,440	
TAOPI	10,773	3,089	3,111	---	990	---	3,786	---	3,786	---	---	605	303	8,795	---	---	---	---	8,795	
TAUNTON	37,042	23,750	23,688	---	2,824	---	10,876	---	10,876	---	182	5,082	27,038	69,690	---	---	---	15,500	85,190	
TAYLORS FALLS	451,212	270,444	290,600	43,818	10,094	---	196,552	---	196,552	14,193	4,650	18,499	76,291	654,697	---	---	---	10,410	665,107	
TENNEY	19,750	658	658	---	---	---	2,031	---	2,031	215	---	---	1,100	4,004	---	---	---	---	4,004	
TENSTRIKE	64,939	14,132	14,549	---	2,824	---	13,440	---	13,440	150	---	108	31,071	---	---	---	---	---	31,071	
THOMPSON	89,490	53,560	54,204	3,325	625	---	29,845	---	29,845	---	169	3,207	1,314	92,689	---	2,000	20,000	---	114,689	
TINTAH	15,235	6,185	6,309	---	480	---	15,521	---	15,521	9,838	---	---	9,265	41,413	---	---	---	---	41,413	
TONKA BAY	2,883,625	441,443	532,059	19,907	72,304	1,103	3,034	11,176	15,313	5,127	16,302	64,854	25,817	751,683	---	---	64,436	10,100	826,219	
TOWER	164,995	130,385	131,732	---	9,162	23,470	387,691	260,575	671,736	185,810	1,933	20,627	199,384	1,220,384	60,000	---	---	39,758	1,320,142	
TRACY	555,449	384,126	412,625	83,681	6,930	---	829,447	---	829,447	63,481	7,508	74,007	196,828	1,674,507	---	---	264,535	96,487	2,035,529	
TRAIL	25,919	5,787	5,416	---	1,510	---	3,852	---	3,852	---	---	194	4,217	15,189	---	---	---	---	15,189	
TRIMONT	192,253	97,642	80,638	30,776	255	---	238,443	2,850	241,293	17,865	1,287	39,836	326,301	738,251	---	---	---	---	738,251	
TROMMALD	28,727	14,446	15,585	---	140	---	15,693	---	15,693	---	---	626	544	32,588	---	---	---	---	32,588	
TROSKY	24,728	6,821	7,012	---	2,358	1,621	4,963	---	6,584	---	392	704	523	17,573	---	---	16,152	---	33,725	
TRUMAN	308,727	104,730	121,204	4,475	5,186	411,339	396,837	7,457	815,633	95,464	3,997	17,287	47,452	1,110,698	---	6,888	10,618	85,714	1,213,918	
TURTLE RIVER	29,270	2,879	2,823	---	5,609	---	333	---	333	483	---	1,363	4	10,615	---	---	---	---	10,615	
TWIN LAKES	49,064	5,449	6,516	---	---	---	48,523	---	48,523	---	---	25,354	8,127	88,520	---	---	---	---	88,520	
TWIN VALLEY	142,761	73,548	64,203	4,599	3,484	68,256	244,776	816	313,848	27,348	8,894	26,712	56,077	505,165	120,000	---	30,000	---	655,165	
TYLER	287,984	126,402	123,999	622	4,061	69,192	298,133	---	367,325	59,047	2,572	85,499	86,555	729,680	330,000	32	144,647	25,795	1,230,154	
ULEN	85,746	25,750	21,256	172	761	59	138,711	948	139,718	11,713	33	23,297	4,670	201,620	---	---	---	---	201,620	
UNDERWOOD	84,635	35,239	31,941	257	2,492	---	84,307	---	84,307	4,034	350	5,132	19,241	147,754	---	---	32,510	---	180,264	
UPSALA	143,406	55,001	55,807	21,682	1,884	---	70,920	---	70,920	39,629	1,373	8,727	9,799	209,821	---	---	14,573	16,015	240,409	
URBANK	17,355	1,801	1,427	270	675	---	4,501	468	4,969	780	---	142	3,178	11,441	---	---	---	---	11,441	
UTICA	75,771	15,450	11,445	1,449	1,373	---	32,986	---	32,986	405	---	3,710	11,743	63,111	---	---	---	---	63,111	
VERGAS	95,960	45,660	45,161	30,754	4,456	---	133,496	---	133,496	2,170	---	1,566	19,381	236,984	210,700	---	---	500	448,184	
VERMILLION	281,382	56,799	38,239	---	4,011	---	27,845	---	27,845	750	---	2,882	5,688	79,415	---	---	49,366	---	128,781	
VERNDALE	142,447	109,475	134,903	---	191	---	94,795	---	94,795	22,901	13,730	8,849	22,636	298,005	44,900	---	---	---	342,905	
VERNON CENTER	105,831	87,999	92,272	4,492	1,014	---	75,366	600	75,966	29,879	2,361	10,298	14,713	230,995	---	---	---	---	230,995	
VESTA	55,260	61,247	72,826	7,756	170	---	90,485	---	90,485	8,201	---	7,279	26,077	212,794	---	---	2,500	2,500	217,794	
VICTORIA	4,228,026	1,129,305	1,222,763	189,249	197,571	---	213,493	4,624	218,117	524,713	3,094	147,712	222,200	2,725,419	344,087	---	---	204,000	3,273,506	
VIKING	11,724	3,909	3,829	---	54	---	25,508	---	25,508	---	---	4,916	21,038	55,345	---	---	---	---	55,345	
VILLARD	60,697	25,364	27,302	---	1,372	979	49,252	---	50,231	9,442	---	4,074	43,936	136,357	---	---	---	---	136,357	
VINING	19,803	8,413	8,808	---	1,745	---	10,633	---	10,633	11,015	---	855	3,045	36,101	---	---	---	---	36,101	
WABASHA	1,113,503	465,589	570,878	29,783	27,969	---	995,801	29,890	1,025,691	285,138	24,481	282,007	95,312	2,341,259	---	---	169,577	332,306	2,843,142	
WABASSO	202,299	90,640	109,750	---	2,950	---	186,071	---	186,071	149,063	1,127	53,940	62,980	565,881	---	20,000	---	800	586,681	
WAHKON	137,963	50,001	54,851	348	5,131	---	27,908	---	27,908	5,107	1,157	1,911	9,690	106,103	---	---	---	15,403	121,506	
WALDORF	53,382	20,135	19,062	---	25	---	46,956	1,580	48,536	15,160	---	372	59,009	142,164	---	---	---	---	150,228	
WALKER	777,978	396,707	558,984	97,526	40,444	---	296,866	---	296,866	329,735	8,972	83,146	154,708	1,570,381	---	---	116,062	---	1,686,443	
WALNUT GROVE	148,214	62,843	62,627	23,721	935	---	189,140	---	189,140	85,662	9,642	26,779	15,049	413,555	---	---	30,862	18,700	463,117	
WALTERS	9,455	5,897	5,704	---	751	---	37,207	720	37,927	6,952	---	1,655	5,945	58,214	---	---	---	2,596	60,810	
WALTHAM	30,044	12,563	11,912	---	1,351	---	35,432	---	35,432	8,020	---	2,608	7,419	66,742	---	---	---	7,635	74,377	
WANAMINGO	357,300	240,002	242,491	57,943	3,567	---														

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 1999	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds		Governmental Funds	
WATERVILLE	575,911	530,201	550,582	267,602	14,285	185,460	514,170	13,683	713,313	11,568	12,608	57,365	61,866	1,689,189	72,688	---	---	---	1,761,877	
WATKINS	199,080	138,653	154,509	12,274	6,868	6,405	187,774	---	194,179	180,092	3,847	52,333	411,190	1,015,292	---	---	299,408	1,314,700		
WATSON	35,199	47,201	30,914	---	3,190	---	59,445	---	59,445	1,466	---	8,012	5,386	108,413	---	---	---	108,413		
WAUBUN	75,109	40,273	48,983	---	2,157	---	63,076	---	63,076	10,299	---	6,979	15,899	147,393	---	---	---	161,613		
WAVERLY	393,948	194,126	224,528	32,421	11,971	---	149,949	---	149,949	4,043	---	19,265	26,255	468,432	708,269	---	60,000	15,496	1,252,197	
WELCOME	166,374	134,538	154,058	7,764	4,004	---	203,695	---	203,695	70,002	1,591	40,238	69,173	550,525	20,472	---	---	9,000	579,997	
WELLS	589,557	249,672	325,085	59,205	13,794	---	840,405	71,639	912,044	255,402	8,639	90,747	434,127	2,099,043	---	---	260,060	594,739	2,953,842	
WENDELL	44,674	35,549	35,684	---	360	---	49,009	---	49,009	14,206	97	4,206	13,413	116,975	---	---	---	---	116,975	
WEST CONCORD	203,775	234,999	230,859	4,768	5,842	---	210,811	10,078	220,889	54,127	1,259	8,312	35,723	561,779	---	---	10,000	12,000	583,779	
WEST UNION	19,055	3,583	3,606	---	1,000	---	3,703	---	3,703	3,380	---	472	7,269	19,430	---	---	---	---	19,430	
WESTBROOK	149,656	73,478	74,347	25,237	4,665	---	286,009	3,151	289,160	138,428	2,161	48,382	60,732	643,112	---	---	25,388	14,400	682,900	
WESTPORT	10,641	1,091	1,125	2,807	1,400	---	2,190	---	2,190	122	---	331	---	7,975	---	---	---	---	7,975	
WHALAN	16,281	10,466	10,251	---	---	---	21,540	---	21,540	275	---	776	4,572	37,414	---	---	---	---	37,414	
WHEATON	453,747	325,899	411,104	2,551	2,556	---	593,814	---	593,814	206,882	2,721	20,255	1,543,797	2,783,680	---	---	---	---	2,783,680	
WILDER	22,779	10,295	11,193	---	55	---	14,042	---	14,042	---	---	727	36	26,053	---	---	---	---	26,053	
WILLERNIE	299,167	60,304	85,538	---	10,889	---	134,151	35,245	169,396	22,255	5,407	12,525	5,637	311,647	---	---	---	---	311,647	
WILLIAMS	44,406	23,650	34,558	---	23	---	42,049	---	42,049	6,258	---	5,065	76,580	164,533	---	---	10,000	3,638	178,171	
WILLOW RIVER	107,535	13,587	11,359	---	3,111	---	37,113	---	37,113	11,202	---	3,387	30,813	96,985	---	---	---	2,794	99,779	
WILMONT	74,645	28,133	28,575	---	485	7,215	75,361	---	82,576	24,427	193	5,473	25,336	167,065	---	---	---	20,250	187,315	
WILTON	62,906	4,762	5,143	---	4,971	---	846	---	846	100	---	2,625	2,874	16,559	---	---	---	---	16,559	
WINGER	46,745	13,348	7,947	27,313	3,895	---	57,348	---	57,348	5,285	---	12,258	30,345	144,391	---	---	---	---	144,391	
WINNEBAGO	326,104	249,594	342,199	42,702	9,629	---	712,071	140,394	852,465	152,474	11,178	53,503	402,743	1,866,893	---	---	7,000	76,720	1,950,613	
WINSTED	877,097	478,491	551,316	276,496	37,169	---	447,478	14,757	462,235	195,807	6,591	75,190	110,943	1,715,747	---	---	74,000	---	1,789,747	
WINTHROP	395,147	269,568	418,257	13,893	6,218	18,652	465,453	---	484,105	134,240	3,468	93,491	109,528	1,263,200	---	---	---	64,265	1,327,465	
WINTON	24,407	15,670	16,258	---	293	20,000	55,473	3,432	78,905	12,862	---	3,733	17,389	129,440	---	---	---	10,000	139,440	
WOLF LAKE	9,634	1,318	921	---	374	---	8,143	---	3,527	11,670	21,391	---	323	40,916	75,595	48,000	---	18,000	190	141,785
WOLVERTON	39,500	19,765	17,765	---	1,534	70,558	32,035	6,800	109,393	27,050	40	2,885	10,599	169,266	---	---	---	---	8,199	177,465
WOOD LAKE	86,098	62,241	62,705	6,567	870	---	122,886	---	122,886	30,290	30	8,141	71,735	303,224	53,732	789	2,400	6,850	366,995	
WOODLAND	1,740,406	165,531	166,185	---	4,149	---	35,245	2,267	37,512	675	4,078	9,721	564	222,884	---	---	---	---	222,884	
WOODSTOCK	22,017	10,245	14,908	---	1,501	---	32,477	---	32,477	1,759	151	4,934	3,679	59,409	---	---	18,169	2,904	80,482	
WRENSHALL	143,859	15,832	15,807	---	1,339	---	79,683	---	79,683	10,884	---	6,030	7,130	120,873	---	20	---	---	120,893	
WRIGHT	27,630	15,843	16,058	---	2,625	---	14,946	3,000	17,946	11,990	---	2,309	32,713	83,641	---	---	---	---	83,641	
WYKOFF	106,235	43,236	53,776	7,384	1,635	---	138,198	4,500	142,698	58,742	845	28,867	36,707	330,654	---	---	---	73,877	404,531	
WYOMING	1,723,597	540,193	595,660	202,396	293,323	---	262,314	---	262,314	165,318	13,715	78,663	109,244	1,720,633	---	---	277,104	300,749	2,298,486	
ZEMPLE	61,727	10,412	10,430	---	82	---	2,796	---	2,796	---	---	415	25	13,748	---	---	---	---	13,748	
ZIMMERMAN	1,020,998	486,822	619,280	93,349	97,930	---	279,316	968	280,284	217,651	---	29,914	97,030	1,435,438	---	---	318,700	188,146	1,942,284	
ZUMBRO FALLS	51,659	13,182	13,514	---	8,107	---	38,439	---	38,439	40,092	---	1,183	6,235	126,133	---	---	---	---	126,133	
ZUMBROTA	1,213,253	418,694	613,791	339,276	25,521	456,771	681,695	88,529	1,226,995	46,386	18,720	174,873	109,973	2,555,535	628,107	---	107,850	392,473	3,683,965	
TOTAL	216,223,627	81,917,474	95,717,911	19,115,114	6,655,139	21,489,311	114,733,979	8,428,506	144,651,796	30,478,409	2,254,849	15,216,689	41,167,482	355,257,389	96,428,773	1,270,888	18,796,902	39,289,127	511,043,079	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
ADA	1,673	237,085	218,460	229,772	112,247	234,594	149,560	35,175	1,216,893	1,749,193	2,115,000	135,609	5,216,695	15,383	---	103,243	5,335,321	
ADAMS	758	75,487	87,831	46,852	42,324	13,381	3,689	42,749	312,313	44,633	122,000	121,582	600,528	---	6,300	16,500	623,328	
ADRIAN	1,140	81,441	127,212	209,715	1,394	90,599	44,427	11,806	566,594	1,839,957	290,660	84,816	2,782,027	---	51,077	510,965	3,344,069	
AITKIN	1,765	159,885	424,681	185,036	---	30,605	51,860	20,064	872,131	1,523,933	115,086	84,322	2,595,472	---	---	65,516	2,660,988	
AKELEY	411	74,403	64,028	38,453	---	17,591	---	---	194,475	8,100	---	---	202,575	---	405	---	202,980	
ALBANY	1,733	208,673	216,880	108,413	---	34,233	216,847	29,607	814,653	1,738,887	169,622	136,694	2,859,856	---	---	565,525	3,425,381	
ALBERTA	133	15,795	---	5,931	9,137	---	---	7,046	37,909	600	25,781	4,882	69,172	---	---	10,257	79,429	
ALBERTVILLE	3,226	249,731	169,567	284,806	18,573	78,573	138,525	1,766	941,541	2,904,793	265,000	70,255	4,181,589	---	---	---	4,181,589	
ALDEN	612	104,208	46,846	30,378	---	18,658	---	4,324	204,414	112,106	50,000	18,680	385,200	---	---	22,800	408,000	
ALDRICH	53	5,541	2,379	8,934	---	---	---	253	17,107	4,415	---	---	21,522	---	---	---	21,522	
ALPHA	148	23,995	22,885	10,186	8,124	3,030	---	139	68,359	5,604	---	---	73,963	---	---	9,140	83,103	
ALTURA	381	47,232	62,401	28,610	310	6,273	---	2,132	146,958	13,680	---	---	160,638	---	66,831	---	227,469	
ALVARADO	354	51,815	5,884	60,077	---	5,448	14,861	18,352	156,437	16,329	245,000	23,968	441,734	---	---	---	441,734	
AMBOY	538	46,880	61,443	78,357	---	1,538	556	6,526	195,300	68,087	---	---	263,387	---	---	187,289	450,676	
ANNANDALE	2,496	284,795	394,077	319,091	---	32,529	73,092	42,403	1,145,987	2,283,605	420,000	266,860	4,116,452	---	---	---	4,116,452	
APPLETON	2,422	243,854	378,383	304,544	5,463	215,769	519,461	93,652	1,761,126	621,853	155,000	72,571	2,610,550	---	---	---	2,610,550	
ARCO	97	14,720	5,112	9,053	---	---	295	2,380	31,560	---	---	---	31,560	---	---	---	31,560	
ARGYLE	615	57,791	24,421	244,867	---	19,021	32,040	65,960	444,100	665,832	45,000	16,625	1,171,557	---	49,201	141,550	1,362,308	
ARLINGTON	1,913	166,376	282,079	167,841	---	49,981	82,692	926	749,895	2,524,161	310,000	225,925	3,809,981	---	---	1,016,235	4,826,216	
ASHBY	476	38,850	47,777	16,189	1,877	7,208	847	27,298	140,046	2,263,454	10,000	7,372	2,420,872	---	---	16,000	2,436,872	
ASKOV	345	35,571	21,379	13,399	---	25,490	---	8,742	104,581	15,282	---	---	119,863	---	---	---	119,863	
ATWATER	1,066	135,209	158,408	104,634	2,609	35,849	---	7,933	444,642	1,968,773	85,000	163,637	2,662,052	---	---	540,317	3,202,369	
AUDUBON	404	97,322	65,955	46,968	10,360	699	21,864	10,933	254,101	666,689	5,000	38,740	964,530	---	---	3,075	967,605	
AURORA	1,918	205,482	383,847	398,284	---	142,300	43,106	61,857	1,234,876	333,073	200,863	147,662	1,916,474	---	---	236,018	2,152,492	
AVOCA	138	13,243	4,976	18,257	276	4,657	158,840	4,897	205,146	6,933	5,000	4,145	221,224	---	---	2,397	223,621	
AVON	1,144	207,444	180,708	86,143	---	29,833	40,000	27,000	571,128	78,652	218,491	241,686	1,109,957	---	---	---	1,109,957	
BABBITT	1,572	269,336	369,044	212,108	---	194,310	65,160	98,937	1,208,895	1,997,803	15,000	71,453	3,293,151	---	---	728,189	4,021,340	
BACKUS	290	43,610	59,839	15,108	5,247	6,837	5,886	9,380	145,907	51,482	---	58	197,447	---	---	5,000	202,447	
BADGER	460	96,332	20,937	75,039	---	3,698	71,788	41,193	308,987	5,868	301,500	34,378	650,733	---	25,500	11,236	687,469	
BAGLEY	1,434	158,964	280,727	138,535	---	39,985	104,448	27,565	750,224	100,511	---	---	850,735	---	---	---	850,735	
BALATON	649	72,820	112,595	65,037	708	23,943	77,378	9,275	361,756	293,912	75,000	11,076	741,744	25,571	10,000	227,938	1,005,253	
BARNESVILLE	2,220	306,447	302,893	161,198	---	147,491	144,513	12,529	1,075,071	390,160	82,742	130,904	1,678,877	---	---	---	1,678,877	
BARNUM	494	100,402	22,041	46,459	---	17,837	---	7,200	193,939	37,151	36,653	---	267,743	---	6,000	2,500	276,243	
BARRETT	349	59,236	23,380	14,516	40,645	5,013	---	10,331	153,121	13,583	845,000	66,744	1,078,448	---	---	38,376	1,116,824	
BARRY	25	2,106	707	1,566	---	---	---	---	4,379	---	---	---	4,379	---	4,500	---	8,879	
BATTLE LAKE	737	74,742	135,156	52,645	2,214	24,551	21,415	80,649	391,372	224,219	---	26,625	642,216	---	3,000	165,106	810,322	
BAUDETTE	1,163	106,300	236,891	103,818	3,384	77,614	---	12,580	540,587	148,199	---	---	688,786	---	---	28,200	716,986	
BEARDSLEY	265	71,380	15,038	17,373	1,233	2,675	---	---	107,699	25,226	41,880	12,586	187,391	---	---	22,126	209,517	
BEAVER BAY	153	49,089	11,764	22,015	---	---	---	13,217	96,085	51,247	5,000	5,663	157,995	---	---	---	157,995	
BEAVER CREEK	251	37,045	20,544	54,866	---	1,066	---	---	113,521	7,931	5,000	350	126,802	---	---	---	126,802	
BECKER	2,366	503,324	526,544	398,003	9,996	627,577	193,284	43,445	2,302,173	653,571	2,685,000	2,521,765	8,162,509	6,280,430	10,000	777,475	15,230,414	
BEJOU	112	12,327	600	3,820	3,500	---	---	---	20,247	30,223	---	---	50,470	---	537	---	51,007	
BELGRADE	697	65,305	91,010	63,902	56,058	14,637	22,041	76,422	389,375	283,564	50,000	153,060	875,999	---	---	---	875,999	
BELLECHESTER	154	6,982	5,425	14,173	15,646	1,358	---	---	43,584	---	---	---	43,584	---	---	---	43,584	
BELLINGHAM	232	20,583	16,585	27,378	16,247	519	---	---	81,312	52,067	25,000	4,820	163,199	---	32,828	---	196,027	
BELTRAMI	121	4,965	3,404	7,498	6,140	---	---	---	22,007	12,429	8,462	3,848	46,746	---	---	---	46,746	
BELVIEW	395	69,035	63,804	58,364	---	4,159	163	---	195,525	24,946	45,000	31,354	296,825	---	---	---	296,825	
BENA	149	---	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								---	
BERTHA	488	82,896	41,583	41,479	---	---	2,166	---	168,124	19,708	---	---	187,832	---	---	---	187,832	
BETHEL	438	130,269	37,431	16,202	7,293	3,050	---	---	194,245	---	21,307	23,293	238,845	---	---	---	238,845	
BIG FALLS	329	53,747	34,257	45,823	473	35,997	91,188	31,109	292,594	24,628	---	---	317,222	---	---	12,674	329,896	
BIGELOW	208	16,992	17,256	9,276	14,660	433	---	7,797	66,414	33,129	5,800	5,410	110,753	---	---	---	110,753	
BIGFORK	389	77,664	86,207	21,209	---	19,213	---	12,142	216,435	505,170	---	8,207	729,812	---	8,804	214,058	952,674	
BINGHAM LAKE	150	18,413	1,640	11,932	---	1,060	---	5,526	38,571	---	---	---	38,571	---	---	---	38,571	
BIRCHWOOD	1,032	87,277	90,228	26,496	160,386	5,557	---	5,060	375,004	61,828	---	---	436,832	---	271	61,828	498,931	
BIRD ISLAND	1,310	96,714	126,034	109,303	3,361	41,493	115,200	1,180	493,285	407,207	101,000	22,855	1,024,347	---	33,376	126,819	1,184,542	
BISCAY	122	13,808	523	7,584	---	7,787	---	---	29,702	---	---	---	29,702	---	5,887	---	35,589	
BIWABIK	1,072	211,702	343,537	231,145	---	54,560	39,697	177,691	1,058,332	123,838	490,000	104,037	1,776,207	---	---	40,368	1,816,575	
BLACKDUCK	744	261,128	85,977	17,083	---	26,094	4,120	34,820	429,222	363,838	78,059	32,193	903,312	---	45,500	167,602	1,116,414	
BLOMKEST	182	11,001	19,110	10,929	9,779	6,310	---	3,782	60,911	4,162	4,000	6,644	75,917	---	---	3,000	78,917	
BLOOMING PRAIRIE	2,091	284,465	203,193	127,218	---	134,901	---	75,935	825,712	200,015	75,000	56,664	1,157,391	---	13,500	51,402	1,222,293	
BLUFFTON	195	11,541	11,196	13,061	373	6,098	---	3,821	46,090	5,581	---	---	51,671	---	---	---	51,671	
BOCK	119	9,714	588	2,875	---	648	---	---	13,825	298	---	---	14,123	---	1,500	---	15,623	
BORUP	102	6,150	131	4,572	342	---	---	5,062	16,257	1,849	---	---	18,106	---	6,000	---	24,106	

**Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Popu- -lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
															Enterprise Funds	Governmental Funds	
BOVEY	655	101,452	111,698	126,496	---	37,883	---	151,382	528,911	343,470	14,445	3,408	890,234	---	2,500	1,578	894,312
BOWLUS	251	3,933	24,036	12,232	---	1,896	---	5,140	47,237	79,848	10,000	8,233	145,318	---	---	---	145,318
BOY RIVER	52	1,104	313	2,526	60	2,508	100	760	7,371	---	---	---	7,371	---	---	1,200	8,571
BOYD	215	64,986	43,677	25,429	17,057	6,556	---	---	157,705	12,286	---	534	170,525	25,000	75,591	---	271,116
BRAHAM	1,271	187,689	192,712	124,682	---	5,340	15,839	5,241	531,503	396,296	81,858	22,773	1,032,430	---	---	29,151	1,061,581
BRANDON	466	62,464	54,647	37,084	646	470	125,000	43,448	323,759	330,817	7,245	4,495	666,316	---	60,197	35,306	761,819
BREEZY POINT	774	150,661	233,428	171,347	4,120	27,631	31,107	17,605	635,899	19,287	35,982	12,620	703,788	---	---	---	703,788
BREWSTER	539	32,422	34,361	19,121	32,477	2,215	---	19,144	139,740	30,091	30,000	12,578	212,409	---	---	---	212,409
BRICELYN	408	88,299	44,285	42,779	3,273	4,415	---	---	183,051	9,589	21,111	6,490	220,241	---	---	63,901	284,142
BROOK PARK	133	18,423	13,889	3,038	---	1,343	---	---	36,693	37,353	15,000	1,484	90,530	---	---	1,200	91,730
BROOKS	141	15,713	5,865	4,946	6,400	1,767	---	5,809	51,690	---	---	---	51,690	---	---	---	51,690
BROOKSTON	99	2,647	2,750	4,207	175	2,490	---	---	12,269	1,710	---	---	13,979	---	---	---	13,979
BROOTEN	622	56,374	84,170	76,298	---	43,819	21,477	36,161	318,299	24,974	---	---	343,273	---	---	---	343,273
BROWERVILLE	770	166,117	87,652	147,435	---	2,859	---	7,319	411,382	422,471	5,000	32,090	870,943	---	---	---	870,943
BROWNS VALLEY	707	124,206	229,625	41,797	---	92,275	---	18,071	505,974	140,170	87,000	48,745	781,889	---	---	242,616	1,024,505
BROWNSDALE	706	54,074	58,795	38,252	---	13,000	---	8,626	172,747	63,531	13,000	34,598	283,876	---	---	---	283,876
BROWNSVILLE	526	28,688	27,721	34,686	---	23,981	---	26,825	141,901	20,373	47,471	20,666	230,411	---	---	---	230,411
BROWNTON	815	67,122	163,719	58,355	45,337	18,009	---	250	352,792	25,324	---	---	440,409	---	---	---	440,409
BRUNO	91	10,462	5,855	5,705	---	1,728	---	7,021	30,771	---	20,000	3,510	54,281	---	---	---	54,281
BUCKMAN	193	6,483	1,184	5,360	9,297	7,222	---	7,039	36,585	16,154	15,000	6,798	74,537	---	4,156	791	79,484
BUFFALO LAKE	735	85,954	122,277	66,185	4,731	17,983	96,775	3,034	396,939	129,876	235,000	22,673	784,488	---	14,863	230	799,581
BUHL	875	138,911	238,495	160,555	---	118,167	1,072,822	33,812	1,762,762	786,626	65,000	36,501	2,650,889	---	---	78,237	2,729,126
BURTRUM	172	10,176	4,659	6,401	354	3,074	---	---	24,664	6,538	---	---	31,202	---	6,000	---	37,202
BUTTERFIELD	566	33,441	27,980	60,498	12,452	3,621	---	14,593	152,585	16,354	---	---	168,939	---	180,000	1,516	350,455
BYRON	3,225	148,313	169,290	223,497	---	78,165	27,188	---	646,453	154,501	275,906	42,383	1,119,243	---	---	35,451	1,154,694
CALLAWAY	214	21,362	26,778	20,434	5,840	4,926	---	18,532	97,872	1,652	---	---	99,524	---	41,800	---	141,324
CALUMET	374	60,710	45,246	125,304	---	40,581	---	---	271,841	662,768	---	14,202	948,811	---	---	38,433	987,244
CAMPBELL	227	13,253	9,788	18,058	1,215	16,118	---	9,565	67,997	---	---	---	67,997	---	---	---	67,997
CANBY	1,850	250,053	161,497	188,334	8,921	116,146	---	294,320	1,019,271	1,122,167	65,000	100,250	2,306,688	---	---	7,302	2,313,990
CANTON	358	24,588	19,414	28,610	---	30,195	---	14,129	116,936	33,331	---	---	150,267	---	---	---	150,267
CARLOS	366	42,045	31,038	21,658	417	15,675	---	---	110,833	108,509	---	3,668	223,010	---	---	10,000	233,010
CARLTON	955	105,540	62,703	78,314	---	23,414	---	33,924	303,895	48,239	80,000	21,370	453,504	---	---	---	453,504
CARVER	1,146	222,503	185,827	100,370	---	29,501	18,637	7,620	564,458	310,176	66,468	61,377	1,002,479	---	---	25,690	1,028,169
CASS LAKE	916	173,230	343,192	166,931	---	36,518	34,772	7,614	762,257	260,231	4,000	28,667	1,055,155	115,000	---	42,859	1,213,014
CEDAR MILLS	77	2,793	477	2,941	---	1,644	---	942	8,797	---	---	---	8,797	---	---	---	8,797
CENTER CITY	679	62,369	76,116	43,446	107	2,123	---	669	184,830	76,965	16,667	8,337	286,799	---	---	19,562	306,361
CENTERVILLE	2,884	387,387	495,843	198,611	11,252	63,469	2,641	15,853	1,175,056	365,466	385,579	122,302	2,048,403	---	---	898,830	2,947,233
CEYLON	423	50,769	28,689	59,147	1,703	2,669	---	9,428	152,405	10,949	---	---	163,354	---	---	---	163,354
CHANDLER	286	50,785	17,467	42,700	7,205	6,361	99,968	4,281	228,767	5,527	3,000	5,194	242,488	---	5,331	374	248,193
CHATFIELD	2,448	196,038	291,203	138,011	---	165,633	225,292	15,607	1,031,784	1,364,208	265,000	92,247	2,753,239	---	---	631,978	3,385,217
CHICKAMAW BEACH	154	3,609	2,577	2,565	---	---	500	366	9,617	48,227	---	---	57,844	---	---	---	57,844
CHISAGO CITY	2,399	219,470	412,678	138,278	5,467	89,488	277,797	59,641	1,202,819	168,315	467,360	161,903	2,000,397	675,835	25,000	153,656	2,854,888
CHOKIO	508	30,780	24,948	44,297	337	2,438	---	7,944	3,938	114,682	32,797	---	147,479	---	23,400	---	170,879
CLARA CITY	1,307	152,449	127,826	159,229	---	66,082	139,613	1,429	646,628	415,792	30,000	1,380	1,093,800	---	---	22,710	1,116,510
CLAREMONT	529	59,317	80,397	93,391	---	6,093	125,218	491	364,907	171,237	23,000	77,031	636,175	---	---	---	636,175
CLARISSA	638	96,775	59,581	49,495	---	11,487	50,000	2,364	269,702	19,159	20,000	17,853	326,714	---	29,988	---	356,702
CLARKFIELD	968	148,473	127,649	158,015	---	43,644	4,168	833	482,782	41,572	53,979	20,786	599,119	---	---	---	599,119
CLARKS GROVE	678	58,149	20,262	11,654	---	5,212	---	---	95,277	29,957	---	---	125,234	---	---	50,872	176,106
CLEAR LAKE	341	57,798	47,254	16,189	2,357	17,387	---	3,507	144,492	88,932	23,000	13,091	269,515	---	---	---	269,515
CLEARBROOK	555	---	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION	---	---	---	---	---	---	---	---
CLEARWATER	830	82,042	127,390	74,950	---	28,996	---	---	313,378	25,311	74,185	34,437	447,311	---	---	34,130	481,441
CLEMENTS	186	17,386	15,910	18,675	4,569	9,096	---	2,534	68,170	9,096	---	---	77,266	---	---	---	77,266
CLEVELAND	752	52,660	84,528	52,458	---	4,919	---	---	194,565	35,045	---	---	229,610	---	---	---	229,610
CLIMAX	260	27,784	13,899	31,898	---	5,044	---	5,995	84,620	1,011	30,000	5,738	121,369	---	49,515	---	170,884
CLINTON	514	39,933	27,321	71,243	12,550	1,841	---	17,563	170,451	133,013	14,185	21,749	339,398	---	19,901	16,033	375,332
CLITHERALL	103	5,957	1,640	3,781	---	1,547	---	77	13,002	---	---	60	13,062	---	---	---	13,062
CLONTARF	159	15,408	2,296	6,960	7,486	---	---	11,800	43,950	62,198	---	---	106,148	---	8,000	---	114,148
COATES	182	41,600	7,951	3,454	158	1,548	---	6,745	---	61,456	---	---	61,456	---	---	17,484	78,940
COBDEN	58	1,570	350	2,232	---	635	---	1,368	6,155	2,577	---	---	8,732	---	---	---	8,732
COHASSET	2,380	360,468	159,202	113,951	---	96,057	13,180	11,331	754,189	951,947	484,975	455,202	2,646,313	---	---	766,133	3,412,446
COKATO	2,495	140,752	243,657	171,003	83,902	178,716	164,100	22,829	1,004,959	422,457	61,000	28,570	1,516,986	---	---	122,044	1,639,030
COLD SPRING	3,003	152,929	521,618	246,666	2,394	103,017	18,679	85	1,045,388	1,173,129	430,000	178,494	2,827,011	---	---	4,447	2,831,458
COLERAINE	1,067	123,282	206,583	198,954	---	179,679	---	22,450	917,950	165,199	64,795	118,021	1,265,965	---	---	412,177	1,678,142
COLOGNE	868	51,425	106,284	52,985	---	16,936	---	---	227,630	43,351	51,500	10,631	333,112	---	---	27,000	360,112

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Other Financing Uses		Enterprise Funds	Governmental Funds		
COMFREY	377	79,323	75,517	43,646	18,303	20,418	---	56,899	294,106	3,134,779	---	17,102	3,445,987	---	---	58,943	3,504,930	
COMSTOCK	122	2,959	2,530	2,985	---	1,105	---	1,971	11,550	12,500	---	---	24,050	---	4,318	---	28,368	
CONGER	132	17,682	7,296	5,637	10,557	7,925	---	864	49,961	7,063	---	---	57,024	---	---	---	57,024	
COOK	667	84,997	208,629	69,340	---	37,882	8,446	4,080	413,374	494,909	13,394	10,832	932,509	---	---	10,000	942,509	
CORRELL	48	4,636	240	2,498	---	312	---	7,825	15,511	---	---	---	15,511	---	---	---	15,511	
COSMOS	585	78,553	73,344	49,060	29,728	23,529	---	---	254,214	113,690	15,000	11,599	394,503	---	---	9,230	403,733	
COTTONWOOD	1,066	115,553	130,570	148,472	76,710	28,262	102,221	8,332	610,120	84,932	63,589	36,641	795,282	---	---	189,241	984,523	
COURTLAND	472	67,797	30,536	20,777	398	1,546	---	---	121,054	753,976	49,330	29,913	954,273	---	---	9,865	964,138	
CROMWELL	198	70,482	50,324	16,072	---	10,185	---	5,653	152,716	75,579	11,146	3,643	243,084	5,000	---	---	248,084	
CROSBY	2,132	195,266	687,933	334,637	4,353	341,589	19,739	102,824	1,686,341	2,895,035	720,445	118,228	5,420,049	---	---	41,728	5,461,777	
CROSSLAKE	1,598	369,611	317,778	1,322,564	19,200	120,717	---	5,603	2,212,543	285,403	104,675	77,106	2,679,727	---	---	1,128,039	3,807,766	
CURRIE	277	25,769	21,363	31,313	2,500	3,096	---	---	15,000	11,130	194,748	---	3,525	308,444	---	13,086	140,500	462,030
CUYUNA	246	12,165	47,071	16,216	---	---	---	1,851	77,303	---	---	3,975	---	---	---	81,278	81,278	
CYRUS	324	24,253	16,950	26,751	---	1,248	---	2,411	71,613	50,698	11,872	4,767	138,950	---	26,000	---	164,950	
DAKOTA	358	16,798	11,205	8,958	---	2,907	---	188	40,056	---	10,949	7,678	58,683	---	---	---	58,683	
DALTON	237	22,328	20,690	10,210	37	10,010	---	1,668	64,943	15,831	---	---	80,774	---	---	17,948	98,722	
DANUBE	552	48,609	67,194	38,983	2,220	248	---	10,857	168,111	58,985	42,000	30,704	299,800	---	---	111,172	410,972	
DANVERS	101	31,275	19,600	23,663	---	---	---	---	74,538	40,110	---	---	114,648	---	---	---	114,648	
DARFUR	149	35,740	14,090	6,820	---	632	---	5,108	62,390	10,353	---	---	72,743	---	---	---	72,743	
DARWIN	240	28,289	1,273	21,702	---	9,552	---	---	60,816	---	---	---	---	---	---	---	60,816	
DASSEL	1,135	121,062	188,174	129,916	2,945	18,601	6,177	41,549	508,424	261,650	80,000	62,120	912,194	---	---	17,750	929,944	
DAWSON	1,559	276,746	377,127	285,798	---	213,330	103,634	49,592	1,306,227	443,252	41,310	72,948	1,863,737	---	---	10,406	1,874,143	
DE GRAFF	137	9,270	868	5,295	---	418	---	7,589	23,440	3,400	---	---	26,840	---	9,700	---	36,540	
DEER CREEK	303	39,710	27,517	16,723	---	31,475	---	12,890	128,315	210,352	---	4,712	343,379	---	16,702	---	360,081	
DEER RIVER	845	140,702	313,265	67,433	---	24,463	---	9,545	555,408	550,198	108,000	76,642	1,290,248	---	---	---	1,290,248	
DEERWOOD	527	66,228	131,311	73,625	---	27,193	326,738	15,374	640,469	186,871	13,000	6,564	846,904	---	---	42,073	888,977	
DELAVAN	225	34,590	39,022	21,278	9,101	4,969	---	---	108,960	7,312	30,000	7,151	153,423	---	6,183	36,171	195,777	
DELHI	80	12,927	996	11,507	2,611	---	---	70	28,111	18,342	---	---	46,453	---	---	---	46,453	
DELLWOOD	965	83,633	159,478	130,159	7,198	---	---	13,039	393,507	---	---	---	393,507	---	---	92,799	486,306	
DENHAM	34	2,582	1,158	1,976	30	---	---	---	5,746	494	---	---	6,240	---	---	---	6,240	
DENNISON	153	24,308	9,971	14,983	---	1,240	---	4,441	54,943	39,276	15,000	15,621	124,840	---	---	14,746	139,586	
DENT	195	21,500	52,131	6,740	---	15,465	---	340	96,176	46,090	119,191	7,878	269,335	---	---	7,463	276,798	
DEXTER	310	27,103	8,445	24,729	---	1,620	---	3,409	65,306	56,425	8,785	24,330	154,846	---	---	30,000	184,846	
DODGE CENTER	2,150	202,489	250,270	151,214	7,642	217,709	140,577	49,620	1,019,521	689,663	140,000	142,225	1,991,409	---	---	123,172	2,114,581	
DONALDSON	38	4,857	---	6,888	3,267	6,935	---	2,309	24,256	373	---	---	24,629	---	---	---	24,629	
DONNELLY	225	36,314	20,820	7,578	18,476	9,498	10,516	---	103,202	50,000	25,000	5,491	183,693	---	---	---	183,693	
DORAN	65	3,466	1,544	6,834	4,599	2,955	---	2,234	21,632	---	---	---	21,632	---	---	10,500	32,132	
DOVER	453	27,118	49,726	20,838	---	8,561	---	11,719	117,962	102,881	---	---	220,843	---	---	12,319	233,162	
DOVRAY	51	13,871	2,616	4,875	---	1,350	---	---	22,712	13,866	380	664	37,622	---	---	4,750	42,372	
DUMONT	115	13,546	8,258	16,945	---	50	---	---	38,799	52,622	---	---	91,421	---	31,360	---	122,781	
DUNDAS	583	106,145	141,614	30,777	4,758	8,564	---	21,235	313,093	50,283	66,800	46,601	476,777	---	---	---	476,777	
DUNDEE	99	14,601	2,274	468	---	1,405	---	4,875	23,623	14,233	213,000	4,296	255,152	---	---	3,500	258,652	
DUNNELL	208	27,935	24,907	29,173	---	1,418	5,131	1,000	89,564	8,850	7,310	1,376	107,100	---	---	---	107,100	
EAGLE BEND	530	68,420	67,744	68,009	---	7,467	---	---	211,640	81,255	56,723	---	349,618	---	---	46,500	396,118	
EAGLE LAKE	1,828	141,287	188,849	103,164	63,356	38,835	21,447	---	556,938	661,847	54,000	67,166	1,339,951	---	---	75,496	1,415,447	
EAST GULL LAKE	908	108,989	28,581	31,786	---	2,642	---	6,406	178,404	53,799	50,000	6,620	288,823	---	---	---	288,823	
EASTON	216	23,594	30,540	26,562	---	5,800	---	---	86,496	70,853	---	1,250	158,599	---	---	39,925	198,524	
ECHO	290	59,618	53,754	39,028	---	900	---	12,187	165,487	16,291	---	---	181,778	---	20,000	---	201,778	
EDEN VALLEY	793	89,500	155,772	85,382	14,660	49,405	14,442	9,508	418,669	46,045	40,000	38,143	542,857	---	---	11,010	553,867	
EDGERTON	1,122	65,843	108,065	125,576	---	59,237	3,405	1,455	363,581	60,621	5,359	---	429,561	---	19,032	15,843	464,436	
EFFIE	117	12,327	782	2,846	---	2,101	---	3,000	21,056	---	---	---	21,056	---	---	---	21,056	
ELTZEN	243	36,594	19,937	11,954	8,488	3,030	25,000	---	105,003	23,950	10,150	4,150	143,253	---	82,568	10,000	235,821	
ELBA	231	8,486	551	7,435	---	1,325	---	1,717	19,514	1,595	---	---	21,109	---	---	---	21,109	
ELBOW LAKE	1,169	201,075	86,309	147,163	124,466	13,417	71,874	71,017	715,321	612,124	333,589	142,794	1,803,828	---	3,428	377,933	2,185,189	
ELGIN	774	184,852	120,694	72,752	---	23,254	---	2,320	403,872	540,371	20,000	29,726	993,969	---	---	151,183	1,145,152	
ELIZABETH	163	18,438	21,739	7,882	9,514	3,838	---	7,575	68,986	16,043	20,788	4,772	110,589	---	---	1,169	111,758	
ELKO	397	79,729	18,270	32,114	555	550	---	12,825	144,043	30,200	19,912	9,650	203,805	---	---	---	203,805	
ELKTON	134	8,915	1,564	4,422	977	3,944	---	552	20,374	7,107	---	---	27,481	---	10,000	---	37,481	
ELLENDALE	556	44,852	53,244	46,437	27,815	5,422	619	26,997	205,386	79,149	20,068	20,206	324,809	---	---	63,225	388,034	
ELLSWORTH	554	66,494	4,243	92,564	---	7,339	---	5,341	175,981	78,583	---	5,490	260,054	---	16,435	---	276,489	
ELMDALE	129	4,117	9,888	4,043	---	---	---	18,179	37,403	---	---	2,454	39,857	---	---	---	39,857	
ELMORE	684	98,195	86,612	88,298	2,757	10,353	---	---	286,215	104,847	41,150	10,329	442,541	---	---	---	442,541	
ELROSA	212	7,268	28,988	33,290	164	6,550	---	711	76,971	---	---	---	76,971	---	---	---	76,971	
ELYSIAN	489	92,699	53,704	67,321	24,920	9,706	7,488	14,152	269,990	169,024	83,907	67,190	590,111	---	---	10,000	600,111	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
EMILY	814	97,947	56,380	127,566	1,925	7,885	12,953	100,167	404,823	82,981	21,994	3,405	513,203	---	---	---	513,203	
EMMONS	429	56,448	17,036	48,876	15,319	10,614	---	1,399	149,692	340,101	---	1,907	491,700	---	---	---	491,700	
ERHARD	174	18,996	845	3,621	1,725	3,289	---	1,714	30,190	16,272	---	---	46,462	---	---	---	46,462	
ERSKINE	419	74,459	55,342	64,736	---	26,179	80,000	23,366	324,082	39,191	9,895	3,720	376,888	---	4,135	16,714	397,737	
EVAN	79	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
EVANSVILLE	566	44,286	37,430	27,403	30	7,885	---	12,807	129,841	113,016	15,060	3,963	261,880	---	---	8,774	270,654	
EXCELSIOR	2,368	372,080	814,325	172,613	5,824	111,651	---	48,252	1,524,745	100,742	41,172	8,903	1,675,562	---	32,880	246,417	1,954,859	
EYOTA	1,621	94,971	62,495	171,453	535	26,325	13,121	5,358	374,258	43,937	20,600	24,642	463,437	---	---	16,400	479,837	
FAIRFAX	1,325	137,624	165,198	74,993	64,509	91,927	17,254	83	551,588	123,699	100,000	57,298	832,585	---	---	120,084	952,669	
FARWELL	67	9,222	917	11,247	1,224	408	---	3,130	26,148	---	---	---	26,148	---	---	---	26,148	
FEDERAL DAM	119	6,792	4,391	4,709	169	---	---	2,864	18,925	---	1,000	---	19,925	---	---	700	20,625	
FELTON	194	12,301	5,024	13,392	1,055	5,192	---	5,537	42,501	51,903	2,596	707	97,707	---	20,635	---	118,342	
FERTILE	853	169,714	74,228	76,186	---	5,479	17,430	97,074	440,111	29,773	264,375	18,342	752,601	---	---	34,068	786,669	
FIFTY LAKES	427	78,965	26,093	71,741	---	284	---	---	177,083	41,948	19,957	5,475	244,463	---	---	28,828	273,291	
FINLAYSON	265	33,857	7,780	18,546	---	8,684	---	5,216	74,083	36,050	11,000	14,878	136,011	---	---	---	136,011	
FISHER	406	107,753	44,402	19,569	---	6,279	---	---	178,003	30,093	43,000	26,065	277,161	---	---	---	277,161	
FLENSBURG	210	46,214	850	1,293	---	---	---	---	48,357	18,300	---	---	66,657	---	6,076	4,203	76,936	
FLOODWOOD	572	126,411	345,794	24,636	---	---	174,156	46,271	717,268	---	20,000	8,820	746,088	---	---	---	746,088	
FLORENCE	45	2,760	350	6,199	2,046	1,063	---	1,086	13,504	279	---	---	13,783	---	---	---	13,783	
FOLEY	2,178	347,962	271,188	74,340	---	66,991	58,424	127,833	946,738	1,239,538	225,000	155,310	2,566,586	---	---	40,000	2,606,586	
FORADA	178	15,948	27,755	10,130	---	1,435	---	---	55,268	68,437	---	---	123,705	---	---	7,315	131,020	
FORESTON	389	27,110	45,220	16,635	---	6,638	---	---	95,603	5,583	---	---	101,186	---	---	---	101,186	
FORT RIPLEY	92	5,223	625	3,537	---	815	---	2,217	12,417	634	---	---	13,051	---	---	1,000	14,051	
FOSTON	1,500	92,803	216,797	117,071	61,238	229,758	49,312	179,306	946,285	247,279	377,000	165,089	1,735,653	---	55,287	347,709	2,138,649	
FOUNTAIN	315	32,095	17,237	39,893	973	10,708	---	4,133	105,039	231,285	195,000	25,975	557,299	---	---	23,371	580,670	
FOXHOME	153	7,306	4,053	8,898	260	660	---	4,028	25,205	---	---	---	25,205	---	---	---	25,205	
FRANKLIN	504	81,898	76,723	33,817	21,749	11,845	---	---	243,940	21,377	65,000	12,955	343,272	---	---	---	343,272	
FRAZEE	1,242	136,430	142,201	71,499	30,354	27,021	243,646	2,829	653,980	1,774,651	21,600	35,297	2,485,528	---	---	317,890	2,803,418	
FREEBORN	293	29,037	23,346	32,832	---	1,973	---	12,014	99,202	109,791	18,000	2,041	229,034	---	---	3,233	232,267	
FREEPORT	565	85,313	68,669	66,900	---	10,029	---	---	230,911	530,641	15,000	9,461	786,013	---	---	---	786,013	
FROST	231	51,821	53,247	31,993	6,536	26,342	---	---	169,939	36,744	---	---	206,683	---	---	---	206,683	
FULDA	1,250	97,971	213,253	185,857	---	39,167	336,586	5	872,839	85,363	5,000	16,300	979,502	---	3,300	113,532	1,096,334	
FUNKLEY	15	655	291	160	---	---	---	---	1,106	---	---	---	1,106	---	---	---	1,106	
GARFIELD	271	21,005	28,811	9,292	492	2,602	---	7,292	69,494	26,900	8,000	880	105,274	---	---	---	105,274	
GARRISON	140	45,048	59,586	18,954	1,740	6,656	7,326	10,065	149,375	28,830	---	120	178,325	---	---	---	178,325	
GARVIN	123	24,023	35,743	14,260	---	7,396	10,953	---	92,375	14,647	---	---	107,022	---	---	---	107,022	
GARY	192	35,037	18,379	37,581	---	4,059	2,000	8,739	105,795	12,123	---	---	117,918	---	---	---	117,918	
GAYLORD	2,084	232,552	222,197	93,273	---	142,048	92,247	9,127	791,444	2,769,141	562,399	502,872	4,625,856	---	---	196,987	4,822,843	
GEM LAKE	458	54,163	75,228	6,895	3,119	---	---	4,500	143,905	---	---	---	143,905	---	---	---	143,905	
GENEVA	449	56,538	10,145	10,834	---	18,411	---	12,850	108,778	166,960	6,035	4,722	286,495	---	10,000	15,000	311,495	
GENOLA	83	5,951	1,865	3,741	1,697	---	---	980	14,234	28,621	---	---	42,855	---	---	---	42,855	
GEORGETOWN	103	9,038	2,197	6,257	3,524	4,453	---	---	25,469	27,396	---	---	52,865	---	---	---	52,865	
GHENT	314	24,906	20,484	29,494	---	---	---	---	74,884	19,764	---	---	94,648	---	---	11,106	105,754	
GIBBON	750	64,560	116,246	125,573	3,752	23,275	3,557	31,683	368,646	106,336	55,000	40,165	570,147	---	---	---	570,147	
GILBERT	1,887	275,248	367,948	539,071	119,926	208,297	88,817	154,271	1,753,578	775,823	115,921	83,501	2,728,823	---	---	30,000	2,758,823	
GILMAN	208	13,373	2,705	3,433	1,669	24,851	---	---	46,031	---	---	---	46,031	---	25,000	---	71,031	
GLENVILLE	783	49,920	48,882	30,034	---	57,600	63,877	---	250,313	9,948	90,000	8,016	358,277	---	---	103,188	461,465	
GLYNDON	950	101,458	137,048	96,396	68,380	20,467	---	32,863	456,612	198,953	65,768	34,445	755,778	---	---	122,615	878,393	
GONVICK	288	37,566	45,226	34,338	---	6,847	---	21,811	359	146,147	---	71	146,365	---	---	---	146,365	
GOOD THUNDER	587	55,001	106,553	51,009	31,085	16,982	---	---	260,630	87,895	87,565	22,873	458,963	---	---	---	458,963	
GOODHUE	696	77,467	112,238	61,095	21,213	45,873	---	44,990	362,876	292,023	75,821	---	736,344	---	---	105,197	841,541	
GOODRIDGE	108	16,771	4,531	7,749	4,320	349	6,816	9,574	50,110	---	---	3,218	53,328	---	---	---	53,328	
GRACEVILLE	645	73,337	70,397	160,509	---	23,716	---	31,322	359,281	454,272	53,000	53,332	919,885	---	---	35,250	955,135	
GRANADA	370	24,923	17,209	14,168	2,940	3,639	36,500	---	99,379	95,759	---	---	195,138	---	---	11,295	206,433	
GRAND MARAIS	1,237	445,712	180,782	148,358	---	179,768	---	---	954,620	45,594	155,000	30,838	1,186,052	---	60,000	79,450	1,325,502	
GRAND MEADOW	988	69,642	143,455	56,099	857	43,182	163,374	7,892	484,501	1,231,626	---	24,052	1,740,179	---	---	283,531	2,023,710	
GRASSTON	112	19,599	5,817	3,384	2,589	225	---	9,765	41,379	---	---	---	41,379	---	---	2,000	43,379	
GREEN ISLE	321	85,978	80,569	18,673	15,826	11,389	208,438	---	420,873	499,730	21,500	9,068	951,171	---	---	---	951,171	
GREENBUSH	829	59,678	77,119	105,699	8,894	63,672	19,254	19,598	353,914	87,028	85,165	22,810	548,917	---	---	9,362	558,279	
GREENFIELD	1,951	329,873	125,321	99,877	18,841	2,534	---	10,354	586,800	539,893	55,800	20,911	1,203,404	---	---	---	1,203,404	
GREENWALD	212	9,313	3,697	8,976	---	5,597	---	---	27,583	35,948	---	---	63,531	---	---	---	63,531	
GREENWOOD	701	109,499	130,572	133,499	16,212	2,687	---	6,890	399,359	---	---	---	399,359	---	6,500	---	405,859	
GREY EAGLE	357	42,168	43,109	46,173	1,515	12,017	---	27,702	172,684	258,269	20,000	9,722	460,675	---	---	27,698	488,373	
GROVE CITY	596	54,134	136,078	40,890	835	13,212	---	34,666	279,815	130,952	50,000	---	460,767	---	---	---	460,767	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
GRYGLA	229	22,487	29,053	38,519	14,540	24,316	---	12,983	141,898	45,655	---	10,044	197,597	13,208	3,154	23,252	237,211	
GULLY	125	13,657	683	5,935	6,072	347	---	1,686	28,380	16,910	---	---	45,290	---	---	---	45,290	
HACKENSACK	257	26,157	47,416	41,024	---	37,827	---	1,322	153,746	57,098	---	---	210,844	---	---	---	210,844	
HADLEY	77	5,999	585	5,937	---	1,155	---	1,398	15,074	122	---	---	15,196	---	---	---	15,196	
HALLOCK	1,251	119,727	97,027	119,635	---	72,595	25,063	27,791	461,838	542,154	135,000	68,161	1,207,153	---	69,636	10,000	1,286,789	
HALMA	81	863	236	20,800	3,470	678	---	828	26,875	---	---	---	26,875	---	---	---	26,875	
HALSTAD	620	18,683	59,132	92,774	---	836	---	42,930	214,355	301,212	131,969	90,419	737,955	---	---	91,777	829,732	
HAMBURG	538	83,254	70,161	21,384	---	20,530	---	---	195,329	103,060	107,142	36,863	442,394	---	17,800	85,198	545,392	
HAMMOND	202	13,147	1,612	8,461	---	5,521	---	---	28,741	1,500	---	15	30,256	---	3,803	348	34,407	
HAMPTON	472	33,938	12,792	7,412	465	9,436	---	3,280	67,323	16,476	---	---	83,799	---	5,000	---	88,799	
HANCOCK	719	69,059	76,129	63,077	52,092	19,091	149	---	279,597	1,562,916	3,041,313	46,390	4,930,216	---	---	3,063,086	7,993,302	
HANLEY FALLS	231	37,815	17,891	47,790	---	8,672	---	25,750	137,918	88,227	193,117	27,764	447,026	---	2,263	3,575	452,864	
HANOVER	1,282	163,433	76,725	30,266	10,366	8,490	---	29,643	318,923	3,229,849	62,000	37,698	3,648,470	---	59,780	38,988	3,747,238	
HANSKA	443	36,105	14,631	59,274	19,332	28,171	3,504	---	161,017	290,909	252,764	38,574	743,264	---	---	33,200	776,464	
HARDING	105	4,603	---	4,234	2,189	3,586	---	1,078	15,690	21,705	---	---	37,395	---	---	---	37,395	
HARDWICK	224	21,791	15,494	10,773	3,552	1,282	---	---	52,892	1,445	---	---	54,337	---	19,849	---	74,186	
HARMONY	1,103	132,785	196,040	77,233	---	90,282	109,382	---	605,722	387,813	55,000	55,788	1,104,323	---	165,820	148,710	1,418,853	
HARRIS	1,105	96,678	43,456	20,358	819	7,195	---	16,507	376,299	15,596	2,291	579,199	---	32,489	126,554	---	3,747,238	
HARTLAND	294	79,885	19,458	14,984	---	2,328	---	1,320	117,975	72,313	17,487	208	207,983	---	---	---	207,983	
HATFIELD	59	4,524	1,584	3,170	27	565	---	---	9,870	3,650	---	---	13,520	---	---	---	13,520	
HAWLEY	1,760	184,721	300,386	119,800	---	48,945	137,270	4,521	795,643	162,203	263,000	147,028	1,367,874	---	---	---	1,367,874	
HAYFIELD	1,316	81,525	154,962	219,965	920	55,219	175,059	45,766	733,416	2,021,882	158,616	142,529	3,056,443	---	---	24,744	3,081,187	
HAYWARD	234	43,435	13,619	10,555	---	9,719	---	16,072	93,400	31,913	38,244	33,692	197,249	---	28,247	4,911	230,407	
HAZEL RUN	73	2,609	2,625	5,979	---	560	---	1,222	12,995	2,000	---	---	14,995	---	---	---	14,995	
HECTOR	1,150	101,682	181,429	131,769	---	105,562	2,437	72,927	595,806	73,893	152,359	88,209	910,267	180,000	15,000	307,925	1,413,192	
HEIDELBERG	99	4,539	858	1,127	950	---	---	975	8,449	---	---	---	8,449	---	---	---	8,449	
HENDERSON	865	86,142	130,948	62,571	48,683	54,836	28,307	750	412,237	2,217,227	85,000	134,873	2,849,337	---	---	46,000	2,895,337	
HENDRICKS	677	96,734	76,485	83,016	43,045	25,973	44,327	4,636	374,216	114,497	22,053	7,212	517,978	---	---	5,500	523,478	
HENDRUM	301	34,619	31,861	43,460	---	750	90,128	15,996	216,814	150,770	39,117	9,541	416,242	---	---	76,431	492,673	
HENNING	787	78,203	113,629	61,446	873	7,177	19,035	306,150	25,269	3,000	8,152	---	342,571	---	1,000	5,000	348,571	
HENRIETTE	75	3,031	869	3,006	837	858	---	1,801	10,402	---	---	---	10,402	---	---	---	10,402	
HERMAN	478	56,999	59,008	100,638	35,810	5,425	93,235	21,213	372,328	410,564	77,652	20,285	880,829	(8,031)	56,552	---	929,350	
HERON LAKE	761	126,682	146,006	85,042	---	44,663	20,506	440	423,339	7,872	12,483	16,204	459,898	---	---	49,384	509,282	
HEWITT	263	31,524	14,741	13,661	---	13,089	---	---	73,015	9,789	32,100	580	115,484	---	14,809	---	130,293	
HILL CITY	522	65,415	166,746	72,214	---	12,250	430	10,439	327,494	132,605	16,000	29,380	505,479	---	171	109,121	614,771	
HILLMAN	48	8,461	---	675	176	4,406	---	688	14,406	56,172	---	---	70,578	---	---	---	70,578	
HILLS	618	48,146	45,094	31,140	---	30,331	4,901	1,723	161,335	127,058	4,138	---	292,531	---	16,157	2,556	311,244	
HILLTOP	795	159,675	174,327	53,113	10,128	---	---	---	397,243	223,969	---	---	621,212	260,546	---	---	881,758	
HINCKLEY	1,165	250,419	155,906	155,974	---	48,018	7,771	734	618,822	109,337	239,000	92,354	1,059,513	---	---	38,150	1,097,663	
HITTERDAL	227	29,088	11,872	27,110	---	5,255	---	---	73,325	193,194	---	---	266,519	---	---	---	266,519	
HOFFMAN	638	81,381	41,828	44,153	---	38,027	9,000	5,386	219,775	212,779	19,394	45,325	497,273	---	6,908	194,091	698,272	
HOKAH	697	67,774	69,255	80,779	---	36,055	---	---	253,863	43,065	26,912	352,840	---	45,000	210,780	608,620		
HOLDINGFORD	638	80,154	41,482	75,439	---	2,950	---	---	200,025	359,241	110,000	142,721	811,987	---	---	117,462	929,449	
HOLLAND	201	33,149	22,155	36,274	---	256	---	7,875	99,709	4,728	---	---	104,437	---	200	---	104,637	
HOLLANDALE	274	52,281	24,755	53,427	1,296	188	110,125	22,891	264,963	88,655	---	3	353,621	---	4,619	32,702	390,942	
HOLLOWAY	112	38,104	1,828	2,690	753	---	---	---	43,375	2,300	---	---	45,675	---	---	---	45,675	
HOLT	97	9,477	1,310	2,190	4,246	337	---	---	17,560	3,238	---	---	20,798	---	---	---	20,798	
HOUSTON	988	79,406	171,903	86,602	28	98,253	16,961	45,462	498,615	264,244	580,000	77,420	1,420,279	---	---	159,096	1,579,375	
HOWARD LAKE	1,770	227,988	270,139	111,182	89,251	65,724	3,069	85,033	852,386	993,775	328,251	303,385	2,477,797	---	---	196,045	2,673,842	
HOYT LAKES	2,280	659,816	477,068	574,010	---	633,594	---	4,812	2,349,300	1,051,701	88,226	25,138	3,514,365	---	77,438	217,371	3,809,174	
HUMBOLDT	61	1,848	---	6,183	---	16	---	---	8,469	16,516	---	---	16,516	---	---	---	16,516	
IHLEN	91	13,070	1,500	4,862	6,520	4,450	---	684	31,086	---	---	---	31,086	---	---	---	31,086	
IONA	150	18,214	---	27,854	---	1,073	---	6,194	53,335	8,758	---	---	62,093	---	2,000	---	64,093	
IRON JUNCTION	127	4,224	1,500	1,950	---	---	---	1,487	9,161	1,604	---	---	10,765	---	1,454	---	12,219	
IRONTON	555	73,276	66,405	105,539	9,900	5,170	18,040	3,978	282,308	103,754	10,000	4,358	400,420	---	---	60,468	460,888	
ISANTI	2,134	215,125	438,045	112,189	5,717	30,251	14,041	1,841	817,209	740,725	105,000	68,757	1,731,691	---	6,000	485,415	2,223,106	
ISLE	655	59,825	182,242	54,787	---	3,530	46,800	44,225	391,409	24,127	114,313	61,965	591,814	---	---	24,567	616,381	
IVANHOE	719	65,824	90,857	88,321	---	47,788	4,441	15,570	312,801	106,159	12,763	10,257	441,980	---	---	6,000	447,980	
JANESVILLE	2,070	215,501	246,027	80,982	---	11,180	36,770	12,406	602,866	343,476	190,000	207,496	1,343,838	---	---	157,218	1,501,056	
JASPER	591	94,233	51,591	20,221	1,200	28,793	---	26,913	222,951	28,001	---	---	250,952	---	---	4,565	255,517	
JEFFERS	426	50,112	22,779	60,622	17,549	1,322	2,000	---	140,384	98,208	23,000	5,905	267,497	---	---	28,905	296,402	
JENKINS	337	28,803	4,489	25,481	---	100	24,919	2,696	86,488	570	---	---	87,058	---	---	62,221	149,279	
JOHNSON	35	3,682	---	511	3,682	---	---	---	8,094	---	---	---	8,094	---	---	2,000	10,094	
KANDIYOHI	538	57,155	38,111	16,593	---	1,048	---	---	112,907	26,571	44,527	8,311	192,316	---	---	10,000	202,316	

**Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999**

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
KARLSTAD	858	109,280	34,403	99,140	968	15,001	27,799	67,890	354,481	73,371	930,628	164,746	1,523,226	---	60,000	45,602	1,628,828	
KASOTA	691	51,217	67,479	43,692	---	15,047	---	---	177,435	30,821	---	---	208,256	---	---	---	208,256	
KEEWATIN	1,100	163,120	245,950	337,423	1,247	104,307	34,809	11,773	898,629	126,232	---	---	1,024,861	---	---	---	1,024,861	
KELLIHER	367	52,166	41,364	21,084	---	3,046	---	9,329	126,989	13,966	---	---	140,955	---	10,000	---	150,955	
KELLOGG	444	41,744	88,789	26,140	---	35,571	---	---	192,244	10,030	15,060	20,101	237,435	---	---	---	237,435	
KENNEDY	306	40,314	21,949	77,411	---	3,280	5,044	11,614	159,612	166,502	45,000	13,300	384,414	---	---	---	384,414	
KENNETH	72	7,621	1,793	4,113	883	1,862	---	6,603	22,875	---	---	---	22,875	---	---	---	22,875	
KENSINGTON	287	16,695	29,443	16,121	2,213	9,234	18,076	301	92,083	---	---	---	92,083	---	1,822	---	93,905	
KENT	120	10,213	1,866	6,335	---	---	---	---	18,414	---	---	---	18,414	---	---	---	18,414	
KENYON	1,584	306,941	193,469	149,330	15,840	117,007	10,569	87,427	880,583	2,294,934	205,000	44,962	3,425,479	51,409	---	354,361	3,831,249	
KERKHOVEN	745	128,483	84,134	16,696	---	30,280	---	9,329	268,922	19,915	49,000	8,392	346,229	---	---	---	346,229	
KERRICK	64	6,364	6,897	4,266	---	260	---	6,308	24,095	---	---	---	24,095	---	---	---	24,095	
KETTLE RIVER	190	46,935	15,547	11,145	---	3,376	98,346	1,958	177,307	441,691	278,000	11,005	908,003	---	---	304,105	1,212,108	
KIESTER	587	61,574	55,615	93,576	6,428	7,957	96,301	620	322,071	31,648	20,000	---	373,719	---	58,000	60,000	491,719	
KILKENNY	170	15,939	27,395	4,519	---	---	---	18,228	66,081	234,042	---	3,960	304,083	---	---	---	304,083	
KIMBALL	689	78,855	177,238	61,140	28,007	8,482	---	---	353,722	101,249	21,125	14,875	490,971	---	7,777	36,417	535,165	
KINBRAE	18	1,896	---	1,906	474	---	---	---	4,276	---	---	---	4,276	---	---	---	4,276	
KINGSTON	128	2,883	1,141	2,396	50	1,759	---	978	9,207	---	---	---	9,207	---	---	---	9,207	
KINNEY	234	60,872	133,947	61,220	---	10,838	---	---	266,877	7,191	---	---	274,068	---	---	---	274,068	
LA PRAIRIE	544	55,463	19,418	11,150	2,985	3,295	41,571	78,703	212,585	107,882	75,000	39,771	435,238	---	---	---	435,238	
LA SALLE	92	3,459	1,907	2,702	1,676	3,037	---	19,320	32,101	11,140	6,000	300	49,541	---	---	---	49,541	
LAFAYETTE	478	66,634	60,045	59,751	---	13,583	---	---	200,013	1,118	34,842	17,987	253,600	---	---	9,091	262,691	
LAKE BENTON	656	51,827	56,799	75,627	---	35,559	39,130	52,751	311,693	56,538	50,000	3,500	421,731	---	---	8,750	430,481	
LAKE BRONSON	254	52,990	2,089	34,011	---	1,566	153,499	20,152	264,307	1,562	10,000	1,600	277,469	---	6,524	---	283,993	
LAKE CRYSTAL	2,188	111,851	307,603	317,037	103,064	32,061	121	111,310	983,047	1,223,206	201,654	164,223	2,572,130	---	---	---	2,572,130	
LAKE HENRY	87	13,599	23,233	3,300	556	---	---	650	41,338	---	9,069	---	50,407	---	---	---	50,407	
LAKE LILLIAN	227	46,020	14,558	20,426	---	17,513	---	---	98,517	---	---	---	98,517	---	---	---	98,517	
LAKE PARK	747	63,525	96,999	43,298	5,853	27,564	19,459	---	256,698	252,921	---	---	509,619	---	8,000	38,414	556,033	
LAKE SHORE	935	167,165	161,751	51,672	---	270	---	28,460	409,318	13,147	---	5,592	428,057	---	---	---	428,057	
LAKE ST. CROIX BEACH	1,156	111,464	75,174	20,353	11,870	22,033	---	5,460	246,354	387,482	80,000	73,205	787,041	---	---	---	787,041	
LAKE WILSON	302	22,486	22,871	26,224	2,099	1,812	16,668	3,519	95,679	650,842	539,297	8,147	1,293,965	---	---	49,628	1,343,593	
LAKEFIELD	1,676	188,752	203,664	171,880	1,031	44,520	69,716	19,038	698,601	633,705	184,888	105,178	1,622,372	56,217	254,374	1,932,963		
LAKELAND	2,066	131,119	126,198	171,762	21,328	8,275	---	69,211	527,893	---	95,000	111,671	734,564	---	---	4,500	739,064	
LAKELAND SHORES	371	26,245	20,794	5,995	15	4,009	---	3,810	60,868	---	320,000	13,434	394,302	---	---	---	394,302	
LAMBERTON	958	59,855	145,685	104,030	1,360	73,592	4,750	11,200	400,472	384,160	55,000	9,903	849,535	---	---	---	849,535	
LANCASTER	336	16,753	9,104	83,957	---	3,062	8,368	15,856	137,100	145,714	19,000	10,427	312,241	---	---	---	312,241	
LANDFALL	623	79,877	139,599	132,434	2,257	44,604	113,448	57,596	569,815	445,381	8,511	1,119	1,024,826	---	---	---	1,024,826	
LANESBORO	845	144,764	103,466	107,376	---	141,685	---	---	497,291	297,459	26,000	32,198	852,948	---	---	8,318	861,266	
LAPORTE	148	10,940	1,471	4,775	---	---	---	1,314	18,500	---	---	---	18,500	---	---	1,627	20,127	
LASTRUP	110	5,319	1,858	4,482	6,133	14,117	---	422	32,331	---	---	---	32,331	---	---	---	32,331	
LE CENTER	2,139	236,252	236,439	213,170	---	96,462	939,162	49,405	1,770,890	1,382,825	500,005	175,602	3,829,322	---	---	110,400	3,939,722	
LENGBY	105	14,443	1,913	4,289	5,227	10,027	---	3,385	39,284	11,902	---	---	51,186	---	---	---	51,186	
LEONARD	31	4,019	138	1,898	---	1,523	---	935	8,513	---	---	---	8,513	---	---	---	8,513	
LEONIDAS	59	17,349	4,514	8,301	6,483	15,833	---	---	52,480	22,715	---	---	75,195	---	---	---	75,195	
LEROY	928	54,947	90,555	97,834	---	51,208	15,000	22,030	331,574	295,513	1,536	8,003	636,626	---	104,683	10,464	751,773	
LESTER PRAIRIE	1,253	151,855	157,069	107,561	77,611	59,813	31	1,599	555,539	531,835	45,000	50,815	1,183,189	---	---	471,243	1,654,432	
LEWISTON	1,492	95,460	172,613	91,479	---	83,661	141,589	---	584,802	141,203	66,000	27,953	819,958	---	---	8,490	828,448	
LEWISVILLE	298	20,216	100	---	---	---	---	24,308	44,624	1,604	15,000	602	61,830	---	37,671	10,600	110,101	
LEXINGTON	2,275	245,348	466,742	100,886	7,059	35,595	64,192	---	919,822	198,561	154,000	54,392	1,326,775	---	---	96,384	1,423,159	
LILYDALE	600	58,698	161,745	1,956	1,458	---	---	5,953	229,810	88,176	---	---	317,986	---	---	---	317,986	
LINDSTROM	2,992	183,807	378,105	147,403	---	481,886	---	52,142	1,243,343	364,601	387,518	97,454	2,092,916	---	---	261,066	2,353,982	
LISMORE	249	47,089	23,324	37,986	---	1,085	---	6,085	115,569	36,910	23,641	10,083	186,203	---	---	3,545	189,748	
LITTLEFORK	874	137,142	83,635	102,536	---	36,142	12,302	675	372,432	3,015	67,850	26,446	469,743	---	---	19,278	489,021	
LONG BEACH	229	9,746	4,385	12,066	---	---	---	7,713	33,910	---	---	---	33,910	---	---	---	33,910	
LONG LAKE	1,901	266,417	440,607	170,604	15,349	84,648	78,100	20,010	1,075,735	1,037,753	630,000	68,415	2,811,903	---	---	4,099	2,816,002	
LONGVILLE	247	84,674	138,446	26,400	---	5,979	---	38,943	294,442	85,990	---	---	380,432	---	---	---	380,432	
LONSDALE	1,487	98,148	267,175	239,788	39,806	51,502	---	---	696,419	783,050	35,000	26,293	1,540,762	---	240,000	175,080	1,955,842	
LORETTO	546	57,934	88,066	26,906	---	83,315	---	17,137	273,358	345,008	15,000	11,396	644,762	---	---	11,863	656,625	
LOUISBURG	35	5,305	4,183	2,064	2,240	1,720	---	---	15,512	---	---	---	15,512	---	---	---	15,512	
LOWRY	232	19,336	27,140	12,964	---	11,249	10,641	505	81,835	26,528	10,989	5,766	125,118	---	---	10,000	135,118	
LUCAN	224	25,152	4,733	38,093	---	10,336	---	2,311	80,625	1,185	---	---	81,810	---	---	---	81,810	
LYLE	511	27,557	36,893	39,419	---	8,272	1,000	4,287	117,428	47,594	166,900	19,571	351,493	---	---	---	351,493	
LYND	304	23,710	41,920	30,345	---	---	---	---	104,325	1,189	8,802	5,700	120,016	---	---	6,000	126,016	
MABEL	738	68,075	118,104	99,601	39,267	45,182	71,867	13,692	455,788	321,444	89,617	22,100	888,949	---	100,000	53,300	1,042,249	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- -lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
MADIELIA	2,230	172,853	402,215	187,595	56,173	111,650	108,315	128,071	1,166,872	617,541	66,598	9,151	1,860,162	---	57,000	136,250	2,053,412	
MADISON	1,886	240,659	343,107	220,059	2,455	111,302	59,517	40,481	1,017,580	1,999,412	2,240,000	235,161	5,492,153	---	682,431	1,189,908	7,364,492	
MADISON LAKE	767	120,834	129,541	97,288	42,127	2,711	64,108	3,756	460,365	751,290	123,019	73,777	1,408,451	---	---	27,589	1,436,040	
MAGNOLIA	152	20,236	11,005	9,557	1,409	---	---	3,040	45,247	18,703	---	---	63,950	---	19,369	---	83,319	
MAHNOMEN	1,191	207,186	140,588	84,042	---	26,566	4,662	69,682	532,726	43,674	334,000	74,587	984,987	---	47,703	193,638	1,226,328	
MANCHESTER	64	7,514	75	3,050	750	2,128	---	---	13,517	---	---	---	13,517	---	---	---	13,517	
MANHATTAN BEACH	57	8,813	3,102	882	---	---	12,541	960	26,298	---	---	---	26,298	---	---	---	26,298	
MANTORVILLE	1,029	129,348	104,920	119,511	---	35,435	576	---	389,790	129,209	---	---	518,999	---	---	127,582	646,581	
MAPLE LAKE	1,571	126,952	221,312	149,088	57,905	5,739	20,694	35,452	617,142	215,762	275,000	189,706	1,297,610	2,217,299	3,000	354,390	3,872,299	
MAPLE PLAIN	2,198	163,985	488,687	154,242	14,554	27,010	---	947	849,425	873,768	203,000	59,373	1,985,566	---	---	7,400	1,992,966	
MAPLETON	1,557	72,401	163,096	143,000	---	31,252	17,407	---	427,156	439,981	113,320	121,331	1,101,788	---	---	120,384	1,222,172	
MAPLEVIEW	201	47,419	43,878	8,107	1,313	1,780	---	21,462	123,959	245	---	---	124,204	---	10,000	---	134,204	
MARBLE	607	80,991	128,473	118,196	7,314	32,883	---	60,507	428,364	415,313	---	---	843,677	---	54,939	62,987	961,603	
MARIETTA	196	34,757	13,441	15,712	3,067	3,141	---	13,395	83,513	86,680	7,000	7,800	184,993	---	---	---	184,993	
MARINE ON ST. CROIX	716	192,701	75,246	59,212	49,625	16,520	---	48,369	441,673	177,872	---	---	619,545	---	---	182,461	802,006	
MAYER	532	173,784	46,511	21,870	23,144	36,755	---	11,306	313,370	486,941	37,703	23,534	861,548	---	---	---	861,548	
MAYNARD	427	68,699	30,479	79,146	---	18,301	19,729	28,317	244,671	79,666	45,548	14,528	384,413	---	---	17,040	401,453	
MAZEPPA	769	127,572	67,077	76,822	3,720	9,447	---	11,209	295,847	54,855	---	---	350,702	---	---	---	350,702	
MC GRATH	71	7,827	42,705	2,052	138	14,699	---	1,331	68,752	3,363	---	---	72,115	---	---	---	72,115	
MC GREGOR	367	29,367	143,812	54,652	---	2,638	459	9,435	240,363	84,082	17,000	24,845	366,290	---	---	---	366,290	
MC INTOSH	650	93,979	56,192	77,782	---	28,245	32,694	---	288,892	50,163	54,460	13,555	407,070	---	18,575	3,360	429,005	
MC KINLEY	116	65,670	5,671	22,953	2,326	4,231	---	22,860	123,711	41,101	---	---	164,812	---	---	139,940	304,752	
MEADOWLANDS	121	19,926	4,699	7,455	252	707	---	9,308	52,347	---	---	85	52,432	---	---	5,000	57,432	
MEDFORD	802	133,988	74,499	72,338	---	48,506	16,867	---	346,198	674,360	197,560	198,264	1,416,382	---	---	---	1,416,382	
MEDICINE LAKE	374	36,856	28,799	33,817	32,377	11,376	---	32,486	175,711	12,652	---	---	188,363	---	---	---	188,363	
MEIRE GROVE	116	6,686	1,357	3,752	1,274	---	---	2,180	15,249	1,100	---	---	16,349	---	---	9,592	25,941	
MENAHGA	1,137	109,416	188,555	86,670	---	35,216	11,085	37,421	468,363	709,672	369,088	202,764	1,749,887	---	---	201,268	1,951,155	
MENDOTA	162	60,879	32,565	21,411	436	12,422	---	13,660	141,373	10,194	---	---	151,567	---	---	---	151,567	
MENTOR	178	24,189	37,813	19,769	1,177	2,975	---	13,892	99,815	16,126	5,186	704	121,831	---	---	6,000	127,831	
MIDDLE RIVER	272	29,336	16,484	17,222	---	13,016	12,975	7,938	96,971	3,195	---	---	100,166	---	4,000	250	104,416	
MIESVILLE	138	9,995	47,187	3,755	---	6,691	---	---	67,628	58,516	---	---	126,144	---	---	---	126,144	
MILACA	2,410	236,463	354,073	136,664	---	65,659	183,358	52,637	1,028,854	249,979	90,000	29,426	1,398,259	---	---	---	1,398,259	
MILAN	327	53,562	34,694	17,040	---	11,106	1,508	---	117,910	114,877	2,436	7,323	242,546	---	---	---	242,546	
MILLERVILLE	98	14,197	42,337	7,204	156	4,323	---	3,069	71,286	3,010	---	---	74,296	---	825	12,550	87,671	
MILLVILLE	169	19,338	2,582	51,016	---	1,649	---	---	74,585	1,750	---	---	76,335	---	---	---	76,335	
MILROY	284	53,216	14,585	66,247	---	3,420	---	---	137,468	22,741	20,000	15,050	195,259	---	---	---	195,259	
MILTONA	223	35,866	3,639	10,171	---	2,350	---	5,290	57,316	35,500	---	---	92,816	---	104,675	---	197,491	
MINNEISKA	131	5,328	2,664	27,645	331	4,965	---	388	41,321	---	---	---	41,321	---	---	---	41,321	
MINNEOTA	1,417	116,796	164,524	107,093	---	53,784	2,200	11,706	456,103	278,260	40,000	63,146	837,509	830,000	---	381,717	2,049,226	
MINNESOTA CITY	253	6,773	9,639	24,091	---	4,056	---	7,540	52,099	51,565	---	---	103,664	---	---	---	103,664	
MINNESOTA LAKE	679	85,623	111,588	105,621	---	15,041	8,417	267	326,557	55,012	---	---	381,569	---	---	31,167	412,736	
MINNETONKA BEACH	582	220,487	117,196	150,339	55,997	34,560	---	---	578,579	11,647	---	---	590,226	---	---	---	590,226	
MIZPAH	90	4,410	1,570	1,355	77	658	---	1,827	9,897	---	---	---	9,897	---	---	---	9,897	
MONTGOMERY	2,580	164,854	423,503	228,822	---	93,934	55,987	180,973	1,148,073	379,968	930,000	677,557	3,135,598	---	---	412,364	3,547,962	
MONTRORSE	1,076	192,375	108,395	71,197	---	23,612	2,827	---	398,406	73,384	212,223	63,154	747,167	---	---	149,672	896,839	
MOOSE LAKE	2,173	207,184	229,005	68,642	4,200	151,269	---	38,431	698,731	359,246	30,000	68,088	1,156,065	---	65,156	318,280	1,539,501	
MORGAN	940	203,765	144,676	121,227	33,546	81,228	---	---	584,442	336,370	78,612	105,167	1,104,591	---	---	6,508	1,111,099	
MORRISTOWN	855	55,050	95,417	64,083	33,768	9,725	91	31,553	289,687	925,687	---	---	1,215,374	---	18,956	5,500	1,239,830	
MORTON	437	72,515	72,331	52,880	16,151	18,063	45,145	4,136	281,221	238,583	25,000	20,515	565,319	---	---	---	565,319	
MOTLEY	495	91,260	136,632	88,584	133	3,091	32,925	4,307	356,932	7,078	143,197	82,325	589,532	---	---	60,260	649,792	
MOUNTAIN LAKE	2,054	187,837	253,568	166,469	3,166	158,123	19,209	50,842	839,214	1,297,278	230,000	146,350	2,512,842	---	---	163,846	2,676,688	
MURDOCK	276	19,330	23,662	9,448	21,540	896	---	55,101	129,977	43,190	33,462	9,471	216,100	---	16,000	7,000	239,100	
MYRTLE	56	7,597	8,531	6,060	---	1,681	---	24	23,893	---	---	---	23,893	---	---	---	23,893	
NASHUA	63	4,798	754	1,589	---	200	---	50	7,391	---	---	---	7,391	---	35	---	7,426	
NASHWAUK	978	129,946	252,300	213,789	---	96,547	10,038	286,876	989,496	1,101,000	142,000	25,278	2,257,774	---	---	216,675	2,474,449	
NASSAU	67	6,074	6,734	11,359	5,753	1,439	---	15,225	46,584	3,500	---	---	50,084	---	---	---	50,084	
NELSON	177	11,055	2,143	6,457	---	474	---	2,645	22,774	1,480	---	---	24,254	---	13,477	---	37,731	
NERSTRAND	267	23,032	9,948	12,766	16,115	1,886	800	7,437	71,984	6,253	---	---	78,237	---	5,260	5,861	89,358	
NEVIS	401	75,810	93,234	39,704	---	24,375	---	717	233,840	160,587	17,469	3,627	415,523	---	---	4,870	420,393	
NEW AUBURN	371	38,078	27,706	24,210	5,931	7,634	425	3,491	107,475	68,878	6,604	2,462	185,419	---	12,000	40,513	237,932	
NEW GERMANY	379	94,373	31,818	165,243	20,876	8,385	---	---	320,695	23,000	74,860	1,505	420,060	---	---	756	420,816	
NEW LONDON	1,042	78,700	229,716	77,298	---	27,805	---	12,629	426,148	431,805	131,209	101,255	1,090,417	---	---	13,726	1,104,143	
NEW MARKET	281	165,714	76,808	19,602	8,504	22,421	---	10,076	303,125	64,791	67,789	40,924	476,629	---	---	67,169	543,798	
NEW MUNICH	335	33,971	18,303	10,566	266	7,276	---	---	70,382	---	---	---	70,382	---	---	---	70,382	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- -lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses		
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers					
															Enterprise Funds	Governmental Funds				
ROCKVILLE	671	122,513	62,947	26,221	---	27,892	---	---	239,573	229,231	49,279	12,323	530,406	---	---	81,745	612,151			
ROGERS	2,698	---	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								---	---	---	---
ROLLINGSTONE	735	46,556	20,926	39,377	---	19,654	---	331	126,844	36,612	91,000	40,081	294,537	---	---	41,630	336,167			
RONNEBY	49	2,133	---	1,223	---	30	---	2,160	5,546	---	---	---	5,546	---	---	---	5,546			
ROOSEVELT	188	3,311	500	4,543	150	2,834	---	3,620	14,958	166	---	---	15,124	---	---	---	15,124			
ROSCOE	136	8,065	440	4,509	---	---	---	2,736	15,750	---	3,000	150	18,900	---	---	---	18,900			
ROSE CREEK	372	28,552	13,897	18,802	140	2,579	---	14,883	78,853	10,125	25,000	9,380	123,358	---	---	---	123,358			
ROSEAU	2,755	242,681	358,267	208,205	1,849	182,027	41,330	129,924	1,164,283	529,902	420,000	332,121	2,446,306	---	241,110	151,399	2,838,815			
ROTHSAY	454	69,448	27,489	31,443	24,867	11,509	133,264	1,439	299,459	29,843	---	---	329,302	---	---	---	329,302			
ROUND LAKE	450	44,041	29,722	37,443	81,975	1,226	---	22,597	217,004	52,969	59,638	15,167	344,778	---	---	---	344,778			
ROYALTON	863	91,832	118,991	8,006	---	---	4,000	10,461	235,372	246,357	224,000	38,337	744,066	---	---	46,864	790,930			
RUSH CITY	1,667	240,203	234,465	152,812	---	13,994	46,776	51,300	739,550	782,218	8,240,000	252,673	10,014,441	---	---	117,774	10,132,215			
RUSHFORD	1,638	101,586	234,816	67,881	3,184	163,263	93,979	9,145	673,854	450,756	166,000	151,249	1,441,859	---	---	100,800	1,542,659			
RUSHFORD VILLAGE	703	43,219	10,302	23,667	5,843	1,537	---	5,036	89,604	76,159	---	---	165,763	---	---	---	165,763			
RUSHMORE	358	60,761	22,956	28,207	23,404	2,051	---	3,426	140,805	73,156	10,000	31,315	255,276	---	---	6,000	261,276			
RUSSELL	383	39,453	105,316	64,476	---	4,051	20,500	30,269	264,065	229,472	---	---	493,537	---	---	5,424	498,961			
RUTHTON	317	24,255	22,711	9,309	---	561	---	48,950	105,786	9,559	232,930	16,472	364,747	---	---	46,000	410,747			
RUTLEDGE	185	9,290	---	4,282	---	2,152	---	4,557	20,281	1,700	---	---	21,981	---	---	---	21,981			
SABIN	491	28,062	28,562	16,065	---	2,058	---	---	74,747	6,943	50,000	9,256	140,946	---	---	10,192	151,138			
SACRED HEART	569	75,574	89,273	110,421	1,228	7,657	4,260	---	288,413	99,184	35,000	32,776	455,373	---	---	---	455,373			
SANBORN	441	25,843	37,844	42,476	1,459	4,744	7,500	14,112	133,978	26,079	13,790	6,659	180,506	---	---	7,075	187,581			
SANDSTONE	2,101	207,149	122,622	77,100	1,127	25,419	17,156	14,644	465,217	456,991	225,500	213,178	1,360,886	---	---	138,188	1,499,074			
SARGEANT	73	4,936	1,888	3,906	439	2,949	---	2,492	16,610	---	---	---	16,610	---	6,000	---	22,610			
SCANLON	879	133,919	78,869	52,683	---	15,070	---	15,859	296,400	72,180	---	---	368,580	---	24,884	---	393,464			
SEAFORTH	83	5,590	6,223	6,190	1,826	2,840	---	5,364	28,033	1,003	---	---	29,036	---	---	---	29,036			
SEBEKA	654	101,934	153,327	109,158	---	25,516	49,890	4,588	444,413	77,476	21,500	15,730	559,119	---	---	7,100	566,219			
SEBAN	58	7,086	3,050	3,746	---	---	---	---	13,882	---	---	---	13,882	---	---	---	13,882			
SHAFER	399	55,761	32,155	23,858	296	1,118	---	11,561	124,749	26,500	6,000	7,185	164,434	---	96,988	---	261,422			
SHELLY	202	30,649	16,893	15,586	1,516	3,486	25,473	17,389	110,992	19,909	---	---	130,901	---	---	45,459	176,360			
SHERBURN	1,071	152,404	166,973	86,093	---	24,316	---	---	429,786	220,828	95,114	11,433	757,161	---	---	15,959	773,120			
SHEVLIN	146	10,878	25,718	9,067	---	2,361	---	9,974	57,998	2,300	---	---	60,298	---	---	29,700	89,998			
SILVER BAY	2,066	188,109	285,673	316,766	---	399,854	60,000	254,685	1,505,087	901,654	---	---	2,406,741	---	116,000	167,000	2,689,741			
SILVER LAKE	793	80,814	181,889	66,509	12,826	94,656	---	---	436,694	49,857	40,000	51,420	577,971	---	7,000	40,540	625,511			
SKYLINE	337	6,108	8,163	19,295	---	4,025	---	---	37,591	27,094	---	---	64,685	---	---	---	64,685			
SLAYTON	2,150	228,596	226,919	174,158	7,542	179,118	15,132	49,731	881,196	1,042,682	80,000	136,998	2,140,876	---	---	308,831	2,449,707			
SOBIESKI	207	2,492	2,000	4,966	---	---	---	2,809	12,267	7,235	---	---	19,502	---	---	---	19,502			
SOLWAY	74	5,000	1,025	4,927	---	---	---	1,337	12,289	7,040	---	---	19,329	---	---	500	19,829			
SOUTH HAVEN	200	38,151	58,941	10,340	10,319	---	---	8,499	126,250	106,671	8,238	2,183	243,342	---	---	10,000	253,342			
SPICER	1,183	130,572	146,880	89,710	---	64,875	106,262	35,552	573,851	681,795	103,017	127,939	1,486,602	---	---	112,291	1,598,893			
SPRING GROVE	1,237	97,069	168,860	79,252	13,401	109,044	14,250	21,735	503,611	274,119	206,378	51,544	1,035,652	---	72,527	166,095	1,274,274			
SPRING HILL	73	4,206	920	2,613	5,187	---	172	---	14,709	---	---	---	14,709	---	---	---	14,709			
SPRING PARK	1,843	73,011	549,166	52,336	24,895	15,356	3,308	---	718,072	28,629	---	98,981	845,682	110,000	---	208,981	1,164,663			
SPRING VALLEY	2,478	177,476	381,040	232,635	---	286,498	414,846	26,262	1,518,757	743,423	319,347	208,324	2,789,851	---	---	1,500,030	4,289,881			
SPRINGFIELD	2,178	231,417	288,108	170,413	---	261,242	170,426	55,215	1,176,821	670,596	291,447	102,883	2,241,747	---	1,102,213	221,888	3,565,848			
SQUAW LAKE	133	11,843	4,894	5,781	---	---	---	---	22,518	393	---	---	22,911	---	---	---	22,911			
STACY	1,290	65,930	78,063	19,130	342	3,793	---	---	167,258	6,853	55,000	38,443	267,554	---	---	25,000	292,554			
STARBUCK	1,195	88,809	179,609	163,837	---	26,431	225,012	82,911	766,609	160,962	251,625	47,794	1,226,990	---	---	---	1,226,990			
STEEN	178	21,881	5,975	3,972	7,636	---	---	977	40,441	2,500	---	---	42,941	---	---	---	42,941			
STEPHEN	690	149,765	34,463	29,397	---	71,441	43,959	26,819	355,844	264,630	50,000	26,353	696,827	---	---	7,097	703,924			
STEWART	572	190,015	115,440	86,534	36,730	1,084	---	7,341	437,144	127,166	10,000	23,221	597,531	---	4,909	---	602,440			
STOCKTON	597	37,130	6,970	26,525	754	4,537	---	---	28,846	104,762	13,000	5,200	763,670	---	---	---	763,670			
STORDEN	265	30,232	11,916	25,441	---	5,128	2,196	55,764	130,677	65,579	280,000	18,280	494,536	22,118	218,054	287,188	1,021,896			
STRANDQUIST	78	11,161	843	8,658	7,440	3,901	---	---	32,003	9,032	---	78	41,113	---	---	---	41,113			
STRATHCONA	42	3,533	1,144	1,330	---	1,575	---	388	7,970	---	---	---	7,970	---	---	---	7,970			
STURGEON LAKE	266	25,254	15,669	15,314	207	---	---	2,121	58,565	26,629	9,781	3,919	98,894	---	---	4,303	103,197			
ST. ANTHONY [STEARNS]	77	1,138	645	1,904	---	---	---	---	3,687	---	---	---	3,687	---	---	---	3,687			
ST. BONIFACIUS	1,829	157,728	399,357	121,480	5,596	6,000	---	---	690,161	21,525	150,000	168,482	1,030,168	---	---	82,687	1,112,855			
ST. CLAIR	720	100,353	60,402	101,264	---	19,744	---	---	281,763	55,195	28,464	36,427	401,849	---	---	31,315	433,164			
ST. FRANCIS	4,414	279,198	703,724	155,670	102,120	81,050	---	244,543	1,566,305	533,221	102,362	122,525	2,324,413	---	---	138,989	2,463,402			
ST. HILAIRE	294	84,774	16,455	1,661	26,784	10,745	---	965	141,384	40,621	7,396	4,445	193,846	---	---	---	193,846			
ST. LEO	107	20,527	5,887	---	---	2,145	---	---	28,559	3,300	---	---	31,859	---	---	3,300	35,159			
ST. MARTIN	283	32,601	45,196	18,855	---	---	---	9,500	106,152	71,662	69,714	30,254	277,782	---	---	24,021	301,803			
ST. MARY'S POINT	361	25,586	18,043	15,382	7,178	4,044	---	---	72,800	---	---	65	72,865	---	---	17,500	90,365			
ST. ROSA	74	4,295	1,272	3,471	---	11,347	---	81	20,466	13,484	---	---	33,950	---	---	---	33,950			

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1999

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Other Financing Uses		Transfers			
															Enterprise Funds	Governmental Funds		
WESTBROOK	834	64,195	96,448	75,819	23,765	54,730	11,328	---	326,285	178,691	14,237	4,469	523,682	---	---	14,400	538,082	
WESTPORT	42	1,935	1,583	2,545	3,059	125	---	132	9,379	1,511	---	---	10,890	---	---	---	10,890	
WHALAN	81	6,622	937	5,698	---	337	---	---	13,594	29,552	---	---	43,146	---	---	---	43,146	
WHEATON	1,641	162,329	239,433	147,221	123,688	144,464	1,280,775	12,514	2,110,424	522,254	111,338	36,061	2,780,077	---	---	---	2,780,077	
WILDER	76	4,545	575	3,365	2,801	---	---	1,825	13,111	---	---	---	13,111	---	---	---	13,111	
WILLERNIE	568	53,066	41,155	63,355	3,671	186	---	670	162,103	112,007	6,986	502	281,598	---	---	---	281,598	
WILLIAMS	232	75,636	20,899	4,764	---	13,486	6,896	---	121,681	13,650	21,883	1,362	158,576	---	---	3,638	162,214	
WILLOW RIVER	299	19,183	22,957	12,811	---	14,748	---	2,488	72,187	19,023	---	---	91,210	---	---	2,794	94,004	
WILMONT	349	24,070	31,829	26,815	---	9,994	---	23,158	115,866	19,441	---	---	135,307	---	6,764	20,250	162,321	
WILTON	178	6,446	2,831	4,601	375	150	---	5	14,408	---	---	---	14,408	---	---	---	14,408	
WINGER	150	30,910	8,461	31,660	1,221	---	---	47,845	120,097	13,943	10,000	11,583	155,623	---	---	---	155,623	
WINNEBAGO	1,519	120,478	230,273	110,990	87,960	114,638	325,956	58,765	1,049,060	201,395	196,000	78,090	1,524,545	---	---	76,720	1,601,265	
WINSTED	1,853	265,056	309,449	193,224	101,211	46,470	39,989	70,973	1,026,372	609,185	240,000	198,044	2,073,601	405,000	---	---	2,478,601	
WINTHROP	1,331	138,066	189,022	117,801	79,008	50,558	39,000	87,816	701,271	52,606	120,000	71,174	945,051	---	22,965	64,265	1,032,281	
WINTON	158	36,274	3,537	16,054	2,766	5,544	---	12,777	76,952	15,240	---	---	92,192	---	3,000	10,000	105,192	
WOLF LAKE	32	14,263	27,734	768	5,136	19,625	---	---	67,526	68,619	---	---	136,145	---	---	190	136,335	
WOLVERTON	150	30,333	22,053	8,752	---	10,784	---	5,500	77,422	17,406	2,154	4,045	101,027	---	2,075	8,199	111,301	
WOOD LAKE	408	21,148	44,422	98,983	---	22,030	---	12,852	199,435	163,001	38,654	14,374	415,464	---	---	6,850	422,314	
WOODLAND	501	61,971	73,298	85,408	11,596	---	---	6,197	238,470	---	---	---	238,470	---	---	---	238,470	
WOODSTOCK	147	32,101	11,234	8,715	---	795	---	6,747	59,592	4,460	8,000	4,789	76,841	---	---	2,904	79,745	
WRENSHALL	334	32,577	19,767	8,977	---	1,406	---	13,585	76,312	39,537	---	---	115,849	---	---	---	115,849	
WRIGHT	135	17,583	21,012	2,602	340	5,557	---	---	47,094	13,224	---	---	60,318	---	---	---	60,318	
WYKOFF	473	34,324	64,300	25,844	15,060	5,984	9,043	7,620	162,175	87,682	6,000	4,600	260,457	---	---	73,877	334,334	
WYOMING	2,928	266,151	330,512	133,917	500	52,559	9,319	24,978	817,936	1,953,453	235,797	185,228	3,192,414	---	---	300,749	3,493,163	
ZEMPLE	70	3,840	3,222	2,616	---	---	---	197	9,875	---	---	---	9,875	---	---	---	9,875	
ZIMMERMAN	2,620	259,777	431,535	149,701	4,137	83,073	29,078	30,238	987,539	69,458	163,605	77,381	1,297,983	---	---	188,146	1,486,129	
ZUMBRO FALLS	234	17,456	23,113	26,992	---	13,635	---	---	81,196	6,099	---	---	87,295	---	5,000	---	92,295	
ZUMBROTA	2,537	244,003	241,467	223,414	5,206	241,934	110,174	53,994	1,120,192	1,342,883	316,975	225,043	3,005,093	---	---	392,473	3,397,566	
TOTAL	445,976	52,162,215	59,698,726	42,272,841	4,443,848	20,319,570	19,820,500	12,501,871	211,219,571	152,762,124	59,196,636	23,786,873	446,965,204	11,126,597	6,969,450	39,289,127	504,350,378	

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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	8,739	974,740	27,322	13,801	392,530	---	332,061	---	1,749,193
ADAMS	---	501	6,597	---	27,860	---	---	9,675	44,633
ADRIAN	12,923	4,164	1,639,504	31,830	---	---	151,536	---	1,839,957
AITKIN	---	73,027	77,923	35,817	---	17,085	1,320,081	---	1,523,933
AKELEY	---	---	8,100	---	---	---	---	---	8,100
ALBANY	112,174	73,527	97,110	8,361	1,447,715	---	---	---	1,738,887
ALBERTA	600	---	---	---	---	---	---	---	600
ALBERTVILLE	164	809,401	1,439,504	174,234	443,360	---	38,130	---	2,904,793
ALDEN	531	1,764	107,778	2,033	---	---	---	---	112,106
ALDRICH	---	---	---	---	---	---	---	4,415	4,415
ALPHA	238	719	4,647	---	---	---	---	---	5,604
ALTURA	1,762	4,578	---	7,340	---	---	---	---	13,680
ALVARADO	2,271	---	---	---	14,058	---	---	---	16,329
AMBOY	3,888	49,603	14,596	---	---	---	---	---	68,087
ANNANDALE	---	178,284	1,553,629	95,421	456,271	---	---	---	2,283,605
APPLETON	21,186	188,379	250,070	23,859	---	---	---	138,359	621,853
ARCO	---	---	---	---	---	---	---	---	---
ARGYLE	2,742	10,000	5,716	4,452	201,116	---	441,806	---	665,832
ARLINGTON	7,869	15,624	62,576	1,449,231	29,325	---	959,536	---	2,524,161
ASHBY	6,036	5,155	4,089	---	1,673,174	---	575,000	---	2,263,454
ASKOV	1,398	13,884	---	---	---	---	---	---	15,282
ATWATER	---	32,868	1,925,287	10,618	---	---	---	---	1,968,773
AUDUBON	20,560	19,160	---	---	626,969	---	---	---	666,689
AURORA	135,112	22,150	21,050	42,131	26,769	---	85,861	---	333,073
AVOCA	---	6,933	---	---	---	---	---	---	6,933
AVON	70,858	7,794	---	---	---	---	---	---	78,652
BABBITT	1,804,565	27,881	25,782	99,351	---	---	---	40,224	1,997,803
BACKUS	---	2,695	---	---	---	---	48,787	---	51,482
BADGER	---	5,868	---	---	---	---	---	---	5,868
BAGLEY	34,690	9,589	49,919	6,313	---	---	---	---	100,511
BALATON	5,273	35,948	---	2,747	249,944	---	---	---	293,912
BARNESVILLE	13,706	53,630	315,068	7,756	---	---	---	---	390,160
BARNUM	3,869	---	31,320	---	---	---	1,962	---	37,151

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
BARRETT	---	3,733	---	3,000	---	---	6,850	---	13,583
BARRY	---	---	---	---	---	---	---	---	---
BATTLE LAKE	3,515	10,233	84,775	8,994	29,007	---	87,695	---	224,219
BAUDETTE	19,106	71,510	24,783	32,800	---	---	---	---	148,199
BEARDSLEY	9,275	---	---	15,951	---	---	---	---	25,226
BEAVER BAY	---	---	51,247	---	---	---	---	---	51,247
BEAVER CREEK	---	2,951	4,980	---	---	---	---	---	7,931
BECKER	253,270	76,145	202,661	19,598	82,922	---	4,482	14,493	653,571
BEJOU	---	---	---	---	---	---	30,223	---	30,223
BELGRADE	19,281	---	1,917	---	216,100	---	---	46,266	283,564
BELLECHESTER	---	---	---	---	---	---	---	---	---
BELLINGHAM	---	10,000	42,067	---	---	---	---	---	52,067
BELTRAMI	12,429	---	---	---	---	---	---	---	12,429
BELVIEW	5,223	19,723	---	---	---	---	---	---	24,946
BENA	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
BERTHA	16,874	619	2,215	---	---	---	---	---	19,708
BETHEL	---	---	---	---	---	---	---	---	---
BIG FALLS	4,068	17,123	---	3,437	---	---	---	---	24,628
BIGELOW	---	10,558	---	---	---	---	---	22,571	33,129
BIGFORK	---	85,608	377,325	28,500	---	---	---	13,737	505,170
BINGHAM LAKE	---	---	---	---	---	---	---	---	---
BIRCHWOOD	8,689	---	53,139	---	---	---	---	---	61,828
BIRD ISLAND	4,074	29,512	160,098	126,266	87,257	---	---	---	407,207
BISCAY	---	---	---	---	---	---	---	---	---
BIWABIK	7,280	24,652	2,902	1,888	87,116	---	---	---	123,838
BLACKDUCK	2,589	---	258,345	100,527	---	---	---	2,377	363,838
BLOMKEST	---	1,356	---	2,806	---	---	---	---	4,162
BLOOMING PRAIRIE	10,380	32,498	157,137	---	---	---	---	---	200,015
BLUFFTON	---	5,581	---	---	---	---	---	---	5,581
BOCK	298	---	---	---	---	---	---	---	298
BORUP	---	---	---	---	---	---	1,849	---	1,849
BOVEY	---	32,528	216,961	66,980	1,442	---	25,559	---	343,470
BOWLUS	---	25,600	54,248	---	---	---	---	---	79,848

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
BOY RIVER	---	---	---	---	---	---	---	---	---
BOYD	8,745	1,424	1,902	215	---	---	---	---	12,286
BRAHAM	14,525	5,060	35,701	17,567	323,443	---	---	---	396,296
BRANDON	---	4,255	10,517	---	---	---	316,045	---	330,817
BREEZY POINT	10,929	4,940	2,095	1,323	---	---	---	---	19,287
BREWSTER	---	3,292	25,470	1,329	---	---	---	---	30,091
BRICELYN	---	1,589	8,000	---	---	---	---	---	9,589
BROOK PARK	---	35,000	---	2,353	---	---	---	---	37,353
BROOKS	---	---	---	---	---	---	---	---	---
BROOKSTON	1,710	---	---	---	---	---	---	---	1,710
BROOTEN	---	23,474	---	1,500	---	---	---	---	24,974
BROWERVILLE	2,586	131,989	---	---	---	---	280,923	6,973	422,471
BROWNS VALLEY	722	69,787	50,811	15,920	---	---	2,930	---	140,170
BROWNSDALE	---	---	27,960	21,369	---	---	---	14,202	63,531
BROWNSVILLE	---	8,234	4,789	4,390	---	---	---	2,960	20,373
BROWNTON	2,259	10,240	3,412	9,413	---	---	---	---	25,324
BRUNO	---	---	---	---	---	---	---	---	---
BUCKMAN	---	---	1,420	8,654	---	---	6,080	---	16,154
BUFFALO LAKE	12,635	95,573	12,764	---	---	---	8,904	---	129,876
BUHL	25,876	6,067	93,842	25,821	635,020	---	---	---	786,626
BURTRUM	5,038	---	---	---	---	---	---	1,500	6,538
BUTTERFIELD	12,202	---	4,152	---	---	---	---	---	16,354
BYRON	6,347	16,233	91,300	40,621	---	---	---	---	154,501
CALLAWAY	---	1,652	---	---	---	---	---	---	1,652
CALUMET	1,939	---	13,566	---	---	---	647,263	---	662,768
CAMPBELL	---	---	---	---	---	---	---	---	---
CANBY	20,393	3,082	68,066	27,806	77,527	925,293	---	---	1,122,167
CANTON	---	26,781	550	6,000	---	---	---	---	33,331
CARLOS	---	20,000	88,509	---	---	---	---	---	108,509
CARLTON	6,733	4,336	37,170	---	---	---	---	---	48,239
CARVER	10,153	200,136	32,567	67,320	---	---	---	---	310,176
CASS LAKE	57,667	30,418	13,885	149,241	---	---	---	9,020	260,231
CEDAR MILLS	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
CENTER CITY	14,522	22,650	38,193	---	---	---	---	1,600	76,965
CENTERVILLE	15,853	362	256,818	78,074	14,359	---	---	---	365,466
CEYLON	---	---	---	---	---	---	---	10,949	10,949
CHANDLER	220	4,557	---	750	---	---	---	---	5,527
CHATFIELD	14,305	22,227	438,068	83,816	350,500	---	451,432	3,860	1,364,208
CHICKAMAW BEACH	---	---	48,227	---	---	---	---	---	48,227
CHISAGO CITY	95,178	4,206	3,158	10,256	---	---	---	55,517	168,315
CHOKIO	---	2,091	---	---	---	---	---	30,706	32,797
CLARA CITY	17,794	8,822	386,768	2,408	---	---	---	---	415,792
CLAREMONT	7,215	134,794	17,830	---	---	---	11,398	---	171,237
CLARISSA	1,577	---	14,696	2,886	---	---	---	---	19,159
CLARKFIELD	5,703	8,949	12,249	---	14,671	---	---	---	41,572
CLARKS GROVE	16,787	---	13,170	---	---	---	---	---	29,957
CLEAR LAKE	2,183	27,154	---	46,630	---	---	---	12,965	88,932
CLEARBROOK	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
CLEARWATER	7,793	9,399	6,386	1,733	---	---	---	---	25,311
CLEMENTS	---	8,894	---	202	---	---	---	---	9,096
CLEVELAND	7,538	24,694	2,813	---	---	---	---	---	35,045
CLIMAX	1,011	---	---	---	---	---	---	---	1,011
CLINTON	37,822	---	95,191	---	---	---	---	---	133,013
CLITHERALL	---	---	---	---	---	---	---	---	---
CLONTARF	57,198	5,000	---	---	---	---	---	---	62,198
COATES	---	---	---	---	---	---	---	---	---
COBDEN	---	2,577	---	---	---	---	---	---	2,577
COHASSET	43,495	66,127	280,489	201,422	315,053	---	---	45,361	951,947
COKATO	1,910	13,413	40,044	77,764	268,396	---	---	20,930	422,457
COLD SPRING	7,360	56,985	71,648	6,000	1,027,828	---	---	3,308	1,173,129
COLERAINE	3,425	76,827	80,201	4,746	---	---	---	---	165,199
COLOGNE	---	25,289	2,830	15,232	---	---	---	---	43,351
COMFREY	---	41,850	826,274	54,460	2,212,195	---	---	---	3,134,779
COMSTOCK	---	---	12,500	---	---	---	---	---	12,500
CONGER	5,000	2,063	---	---	---	---	---	---	7,063
COOK	---	116,809	378,100	---	---	---	---	---	494,909

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
CORRELL	---	---	---	---	---	---	---	---	---
COSMOS	5,816	1,489	105,536	849	---	---	---	---	113,690
COTTONWOOD	---	2,859	74,897	7,176	---	---	---	---	84,932
COURTLAND	3,619	---	---	---	---	---	750,357	---	753,976
CROMWELL	---	18,891	---	6,315	---	---	---	50,373	75,579
CROSBY	1,861	62,032	103,418	2,706,041	---	---	---	21,683	2,895,035
CROSSLAKE	129,107	49,746	60,834	29,827	---	---	15,889	---	285,403
CURRIE	3,597	790	186,314	4,047	---	---	---	---	194,748
CUYUNA	---	---	---	---	---	---	---	---	---
CYRUS	2,026	---	880	---	---	---	47,792	---	50,698
DAKOTA	---	---	---	---	---	---	---	---	---
DALTON	10,247	5,462	---	122	---	---	---	---	15,831
DANUBE	3,903	1,769	51,893	---	---	---	---	1,420	58,985
DANVERS	---	40,110	---	---	---	---	---	---	40,110
DARFUR	---	9,810	---	543	---	---	---	---	10,353
DARWIN	---	---	---	---	---	---	---	---	---
DASSEL	34,731	25,660	142,139	59,120	---	---	---	---	261,650
DAWSON	4,336	131,473	7,521	45,920	254,002	---	---	---	443,252
DE GRAFF	---	3,400	---	---	---	---	---	---	3,400
DEER CREEK	---	---	7,417	---	---	---	202,935	---	210,352
DEER RIVER	---	41,747	181,463	---	---	---	326,988	---	550,198
DEERWOOD	2,621	38,514	---	8,800	2,418	---	126,865	7,653	186,871
DELAVAN	---	7,312	---	---	---	---	---	---	7,312
DELHI	---	---	18,342	---	---	---	---	---	18,342
DELLWOOD	---	---	---	---	---	---	---	---	---
DENHAM	---	---	494	---	---	---	---	---	494
DENNISON	---	964	38,312	---	---	---	---	---	39,276
DENT	1,863	26,372	8,235	9,620	---	---	---	---	46,090
DEXTER	---	7,581	17,222	31,622	---	---	---	---	56,425
DODGE CENTER	15,646	64,634	320,962	36,806	248,959	2,656	---	---	689,663
DONALDSON	---	---	373	---	---	---	---	---	373
DONNELLY	---	50,000	---	---	---	---	---	---	50,000
DORAN	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
DOVER	---	75,094	27,787	---	---	---	---	---	102,881
DOVRAY	---	13,866	---	---	---	---	---	---	13,866
DUMONT	---	44,551	8,071	---	---	---	---	---	52,622
DUNDAS	17,341	1,974	---	30,968	---	---	---	---	50,283
DUNDEE	---	8,037	---	414	---	---	5,782	---	14,233
DUNNELL	3,299	575	2,968	2,008	---	---	---	---	8,850
EAGLE BEND	26,420	32,056	19,162	3,617	---	---	---	---	81,255
EAGLE LAKE	329	20,574	596,769	44,175	---	---	---	---	661,847
EAST GULL LAKE	16,026	---	32,418	5,355	---	---	---	---	53,799
EASTON	780	70,073	---	---	---	---	---	---	70,853
ECHO	8,331	4,044	3,916	---	---	---	---	---	16,291
EDEN VALLEY	292	4,557	21,697	---	---	---	19,499	---	46,045
EDGERTON	196	3,446	33,802	23,177	---	---	---	---	60,621
EFFIE	---	---	---	---	---	---	---	---	---
EITZEN	---	---	---	23,950	---	---	---	---	23,950
ELBA	136	---	1,459	---	---	---	---	---	1,595
ELBOW LAKE	28,129	378	245,445	20,671	29,093	101,542	186,866	---	612,124
ELGIN	231	24,384	6,111	9,253	500,392	---	---	---	540,371
ELIZABETH	---	16,043	---	---	---	---	---	---	16,043
ELKO	---	3,578	26,622	---	---	---	---	---	30,200
ELKTON	---	---	---	3,574	3,533	---	---	---	7,107
ELLENDALE	2,143	---	17,946	3,527	---	---	---	55,533	79,149
ELLSWORTH	56,676	2,749	19,158	---	---	---	---	---	78,583
ELMDALE	---	---	---	---	---	---	---	---	---
ELMORE	38,106	23,651	38,097	2,449	---	---	---	2,544	104,847
ELROSA	---	---	---	---	---	---	---	---	---
ELYSIAN	1,651	28,349	50,121	77,653	11,250	---	---	---	169,024
EMILY	6,989	63,293	2,663	10,036	---	---	---	---	82,981
EMMONS	---	6,150	333,951	---	---	---	---	---	340,101
ERHARD	---	---	8,125	8,147	---	---	---	---	16,272
ERSKINE	1,975	2,948	32,564	1,704	---	---	---	---	39,191
EVAN	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
EVANSVILLE	3,717	25,173	13,166	---	---	---	70,960	---	113,016

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
EXCELSIOR	30,141	15,284	1,594	47,844	---	---	---	5,879	100,742
EYOTA	4,406	1,065	33,813	4,653	---	---	---	---	43,937
FAIRFAX	1,580	1,330	103,890	16,899	---	---	---	---	123,699
FARWELL	---	---	---	---	---	---	---	---	---
FEDERAL DAM	---	---	---	---	---	---	---	---	---
FELTON	3,444	---	48,459	---	---	---	---	---	51,903
FERTILE	---	5,831	23,942	---	---	---	---	---	29,773
FIFTY LAKES	5,963	34,940	1,045	---	---	---	---	---	41,948
FINLAYSON	---	6,997	---	---	---	---	29,053	---	36,050
FISHER	20,123	9,970	---	---	---	---	---	---	30,093
FLENSBURG	10,931	7,369	---	---	---	---	---	---	18,300
FLOODWOOD	---	---	---	---	---	---	---	---	---
FLORENCE	---	---	279	---	---	---	---	---	279
FOLEY	4,722	52,026	1,182,790	---	---	---	---	---	1,239,538
FORADA	---	68,437	---	---	---	---	---	---	68,437
FORESTON	---	---	5,583	---	---	---	---	---	5,583
FORT RIPLEY	634	---	---	---	---	---	---	---	634
FOSSTON	4,002	2,228	5,358	170,204	9,211	215	---	56,061	247,279
FOUNTAIN	2,713	182,762	9,767	389	23,526	---	12,128	---	231,285
FOXHOME	---	---	---	---	---	---	---	---	---
FRANKLIN	825	---	20,552	---	---	---	---	---	21,377
FRAZEE	3,022	2,926	17,184	---	433,743	---	1,147,681	170,095	1,774,651
FREEBORN	---	10,515	---	3,756	---	---	---	95,520	109,791
FREEPORT	---	35,843	18,374	---	476,424	---	---	---	530,641
FROST	1,164	32,786	---	2,794	---	---	---	---	36,744
FULDA	28,830	18,192	29,329	9,012	---	---	---	---	85,363
FUNKLEY	---	---	---	---	---	---	---	---	---
GARFIELD	289	26,611	---	---	---	---	---	---	26,900
GARRISON	23,059	5,771	---	---	---	---	---	---	28,830
GARVIN	---	2,019	10,000	---	---	---	2,628	---	14,647
GARY	---	11,678	---	---	---	---	---	445	12,123
GAYLORD	20,419	160,333	2,444,571	57,876	25,549	---	60,393	---	2,769,141
GEM LAKE	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
GENEVA	---	103,942	49,047	13,971	---	---	---	---	166,960
GENOLA	---	---	---	10,875	---	---	17,746	---	28,621
GEORGETOWN	---	500	5,433	146	---	---	18,340	2,977	27,396
GHENT	---	3,529	16,235	---	---	---	---	---	19,764
GIBBON	42,818	---	40,380	4,768	---	---	---	18,370	106,336
GILBERT	9,742	9,967	490,545	20,093	---	---	230,364	15,112	775,823
GILMAN	---	---	---	---	---	---	---	---	---
GLENVILLE	---	357	8,045	---	1,546	---	---	---	9,948
GLYNDON	17,475	122,232	59,246	---	---	---	---	---	198,953
GONVICK	---	---	147	---	---	---	---	---	147
GOOD THUNDER	7,188	14,399	61,845	4,463	---	---	---	---	87,895
GOODHUE	1,000	---	264,400	26,623	---	---	---	---	292,023
GOODRIDGE	---	---	---	---	---	---	---	---	---
GRACEVILLE	---	131,438	287,761	2,063	---	---	---	33,010	454,272
GRANADA	---	63,276	32,483	---	---	---	---	---	95,759
GRAND MARAIS	---	---	---	45,594	---	---	---	---	45,594
GRAND MEADOW	---	338,439	883,314	---	9,873	---	---	---	1,231,626
GRASSTON	---	---	---	---	---	---	---	---	---
GREEN ISLE	---	---	---	---	12,400	---	487,330	---	499,730
GREENBUSH	2,246	3,638	2,490	22,709	---	---	55,945	---	87,028
GREENFIELD	---	---	230,320	---	---	---	309,573	---	539,893
GREENWALD	---	---	19,621	16,327	---	---	---	---	35,948
GREENWOOD	---	---	---	---	---	---	---	---	---
GREY EAGLE	6,337	17,364	230,195	3,463	---	---	---	910	258,269
GROVE CITY	---	130,952	---	---	---	---	---	---	130,952
GRYGLA	5,379	3,500	25,716	---	---	11,060	---	---	45,655
GULLY	12,660	---	---	---	---	---	4,250	---	16,910
HACKENSACK	2,485	4,476	29,920	14,491	---	---	---	5,726	57,098
HADLEY	122	---	---	---	---	---	---	---	122
HALLOCK	11,084	123,570	13,640	3,800	370,775	19,285	---	---	542,154
HALMA	---	---	---	---	---	---	---	---	---
HALSTAD	---	248,372	52,840	---	---	---	---	---	301,212
HAMBURG	62,717	39,185	---	1,158	---	---	---	---	103,060

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
HAMMOND	---	---	---	1,500	---	---	---	---	1,500
HAMPTON	1,618	9,749	---	5,109	---	---	---	---	16,476
HANCOCK	2,231	1,590	104,580	5,879	---	---	1,448,636	---	1,562,916
HANLEY FALLS	159	12,625	75,443	---	---	---	---	---	88,227
HANOVER	9,683	24,348	138,984	2,554	---	---	3,054,280	---	3,229,849
HANSKA	2,985	---	18,082	13,115	256,727	---	---	---	290,909
HARDING	---	---	---	21,705	---	---	---	---	21,705
HARDWICK	---	1,445	---	---	---	---	---	---	1,445
HARMONY	7,072	116,958	166,594	28,025	69,164	---	---	---	387,813
HARRIS	---	372,559	3,740	---	---	---	---	---	376,299
HARTLAND	2,033	---	---	23,211	47,069	---	---	---	72,313
HATFIELD	---	---	---	3,650	---	---	---	---	3,650
HAWLEY	52,154	30,329	23,226	29,610	23,378	---	3,506	---	162,203
HAYFIELD	2,113	61,558	228,207	10,814	1,719,190	---	---	---	2,021,882
HAYWARD	---	17,859	8,835	5,219	---	---	---	---	31,913
HAZEL RUN	---	2,000	---	---	---	---	---	---	2,000
HECTOR	1,247	2,555	40,456	26,023	---	3,612	---	---	73,893
HEIDELBERG	---	---	---	---	---	---	---	---	---
HENDERSON	1,354	16,628	2,018,353	106,951	73,941	---	---	---	2,217,227
HENDRICKS	---	104,690	9,807	---	---	---	---	---	114,497
HENDRUM	2,811	---	3,144	---	35,461	---	109,354	---	150,770
HENNING	14,839	4,049	1,287	529	608	3,957	---	---	25,269
HENRIETTE	---	---	---	---	---	---	---	---	---
HERMAN	2,315	34,674	6,852	2,771	5,100	---	358,852	---	410,564
HERON LAKE	398	3,884	---	3,198	392	---	---	---	7,872
HEWITT	8,952	837	---	---	---	---	---	---	9,789
HILL CITY	11,131	18,697	17,023	5,428	---	---	80,326	---	132,605
HILLMAN	---	---	---	---	---	---	---	56,172	56,172
HILLS	19,531	(388)	57,695	50,220	---	---	---	---	127,058
HILLTOP	1,171	---	102,481	---	120,000	---	---	317	223,969
HINCKLEY	44,102	8,644	---	2,515	54,076	---	---	---	109,337
HITTERDAL	8,112	4,707	7,547	743	172,085	---	---	---	193,194
HOFFMAN	---	5,641	3,482	---	---	---	203,656	---	212,779

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
HOKAH	13,952	866	19,227	9,020	---	---	---	---	43,065
HOLDINGFORD	1,363	14,980	342,898	---	---	---	---	---	359,241
HOLLAND	---	---	4,728	---	---	---	---	---	4,728
HOLLANDALE	2,182	35,852	30,787	1,472	18,362	---	---	---	88,655
HOLLOWAY	2,300	---	---	---	---	---	---	---	2,300
HOLT	---	---	---	3,238	---	---	---	---	3,238
HOUSTON	---	64,192	2,595	26,153	171,304	---	---	---	264,244
HOWARD LAKE	27,746	85,219	682,375	---	32,334	---	166,101	---	993,775
HOYT LAKES	---	107,153	138,940	419,214	386,394	---	---	---	1,051,701
HUMBOLDT	---	---	---	---	---	---	---	---	---
IHLEN	---	---	---	---	---	---	---	---	---
IONA	---	---	8,758	---	---	---	---	---	8,758
IRON JUNCTION	---	---	---	---	---	---	---	1,604	1,604
IRONTON	73,216	6,869	20,127	3,542	---	---	---	---	103,754
ISANTI	---	289,701	443,748	6,828	448	---	---	---	740,725
ISLE	---	---	20,103	---	4,024	---	---	---	24,127
IVANHOE	5,187	1,472	94,236	5,264	---	---	---	---	106,159
JANESVILLE	7,749	49,067	269,599	7,870	---	---	9,191	---	343,476
JASPER	---	---	19,293	---	---	---	---	8,708	28,001
JEFFERS	---	6,175	36,160	---	---	---	---	55,873	98,208
JENKINS	220	---	350	---	---	---	---	---	570
JOHNSON	---	---	---	---	---	---	---	---	---
KANDIYOHI	3,066	6,464	14,942	2,099	---	---	---	---	26,571
KARLSTAD	11,426	21,849	35,766	4,330	---	---	---	---	73,371
KASOTA	---	1,415	---	29,406	---	---	---	---	30,821
KEEWATIN	6,797	24,734	88,458	6,243	---	---	---	---	126,232
KELLIHER	197	3,566	10,203	---	---	---	---	---	13,966
KELLOGG	---	6,130	3,900	---	---	---	---	---	10,030
KENNEDY	852	159,159	5,664	827	---	---	---	---	166,502
KENNETH	---	---	---	---	---	---	---	---	---
KENSINGTON	---	---	---	---	---	---	---	---	---
KENT	---	---	---	---	---	---	---	---	---
KENYON	86,432	1,831	2,063,268	16,664	33,521	---	---	93,218	2,294,934

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
KERKHOVEN	4,005	---	15,910	---	---	---	---	---	19,915
KERRICK	---	---	---	---	---	---	---	---	---
KETTLE RIVER	---	11,316	---	---	---	---	430,375	---	441,691
KIESTER	---	5,231	14,863	---	---	---	---	11,554	31,648
KILKENNY	5,073	138,978	---	---	---	---	89,631	360	234,042
KIMBALL	1,300	31,918	59,033	---	8,998	---	---	---	101,249
KINBRAE	---	---	---	---	---	---	---	---	---
KINGSTON	---	---	---	---	---	---	---	---	---
KINNEY	7,191	---	---	---	---	---	---	---	7,191
LA PRAIRIE	3,070	---	67,732	5,533	---	---	---	31,547	107,882
LA SALLE	---	4,000	3,995	1,092	---	---	---	2,053	11,140
LAFAYETTE	---	1,118	---	---	---	---	---	---	1,118
LAKE BENTON	7,332	---	28,089	21,117	---	---	---	---	56,538
LAKE BRONSON	---	---	1,562	---	---	---	---	---	1,562
LAKE CRYSTAL	715	21,674	12,044	27,022	---	---	1,161,377	374	1,223,206
LAKE HENRY	---	---	---	---	---	---	---	---	---
LAKE LILLIAN	---	---	---	---	---	---	---	---	---
LAKE PARK	1,830	5,611	18,874	81,352	142,157	---	---	3,097	252,921
LAKE SHORE	1,621	11,526	---	---	---	---	---	---	13,147
LAKE ST. CROIX BEACH	1,556	330,547	21,340	---	---	---	---	34,039	387,482
LAKE WILSON	632	2,222	8,450	42,468	---	---	594,035	3,035	650,842
LAKEFIELD	4,835	166,513	145,741	133,551	48,645	---	134,420	---	633,705
LAKELAND	---	---	---	---	---	---	---	---	---
LAKELAND SHORES	---	---	---	---	---	---	---	---	---
LAMBERTON	438	28,254	83,725	6,391	---	---	256,336	9,016	384,160
LANCASTER	---	---	---	---	145,714	---	---	---	145,714
LANDFALL	2,960	---	434,324	8,097	---	---	---	---	445,381
LANESBORO	5,742	7,630	250,184	33,903	---	---	---	---	297,459
LAPORTE	---	---	---	---	---	---	---	---	---
LASTRUP	---	---	---	---	---	---	---	---	---
LE CENTER	73,499	---	879,748	167	429,411	---	---	---	1,382,825
LENGBY	---	---	7,435	4,467	---	---	---	---	11,902
LEONARD	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
LEONIDAS	654	---	716	16,267	---	---	---	5,078	22,715
LEROY	---	288,412	2,428	4,673	---	---	---	---	295,513
LESTER PRAIRIE	29,509	151,425	346,285	3,801	---	---	---	815	531,835
LEWISTON	3,043	1,456	136,704	---	---	---	---	---	141,203
LEWISVILLE	---	---	---	---	---	---	---	1,604	1,604
LEXINGTON	54,773	3,300	57,774	82,714	---	---	---	---	198,561
LILYDALE	---	---	---	---	88,176	---	---	---	88,176
LINDSTROM	398	178,328	61,199	48,240	16,344	---	---	60,092	364,601
LISMORE	912	8,481	25,817	1,700	---	---	---	---	36,910
LITTLEFORK	---	---	255	131	2,629	---	---	---	3,015
LONG BEACH	---	---	---	---	---	---	---	---	---
LONG LAKE	12,339	90,929	914,341	17,230	2,914	---	---	---	1,037,753
LONGVILLE	---	74,976	1,802	---	---	9,212	---	---	85,990
LONSDALE	3,568	40,079	302,937	92,419	---	---	---	344,047	783,050
LORETTO	---	---	25,123	---	---	---	319,885	---	345,008
LOUISBURG	---	---	---	---	---	---	---	---	---
LOWRY	---	4,530	20,649	1,349	---	---	---	---	26,528
LUCAN	---	---	1,185	---	---	---	---	---	1,185
LYLE	---	---	28,444	---	---	---	19,150	---	47,594
LYND	---	500	689	---	---	---	---	---	1,189
MABEL	1,919	49,824	261,763	7,938	---	---	---	---	321,444
MADELIA	16,351	105,439	98,150	68,497	50,000	---	275,479	3,625	617,541
MADISON	1,551	129,581	22,594	20,722	351,386	---	1,473,578	---	1,999,412
MADISON LAKE	373	104,786	559,870	86,126	135	---	---	---	751,290
MAGNOLIA	18,703	---	---	---	---	---	---	---	18,703
MAHNOMEN	6,296	---	37,378	---	---	---	---	---	43,674
MANCHESTER	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	---	---	---	---	---	---	---	---	---
MANTORVILLE	81,688	40,891	---	6,630	---	---	---	---	129,209
MAPLE LAKE	---	26,373	169,807	---	18,000	---	---	1,582	215,762
MAPLE PLAIN	9,955	83,898	758,367	21,548	---	---	---	---	873,768
MAPLETON	6,707	3,266	395,748	34,260	---	---	---	---	439,981
MAPLEVIEW	---	---	245	---	---	---	---	---	245

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
MARBLE	---	---	415,313	---	---	---	---	---	415,313
MARIETTA	---	17,323	69,357	---	---	---	---	---	86,680
MARINE ON ST. CROIX	---	23,659	154,213	---	---	---	---	---	177,872
MAYER	96,953	326,959	59,372	3,657	---	---	---	---	486,941
MAYNARD	7,422	3,671	23,230	2,945	42,398	---	---	---	79,666
MAZEPPA	5,724	3,090	46,041	---	---	---	---	---	54,855
MC GRATH	---	---	3,363	---	---	---	---	---	3,363
MC GREGOR	---	2,931	4,531	22,631	27,133	9,148	17,708	---	84,082
MC INTOSH	7,446	24,955	17,427	335	---	---	---	---	50,163
MC KINLEY	---	---	---	---	---	---	38,739	2,362	41,101
MEADOWLANDS	---	---	---	---	---	---	---	---	---
MEDFORD	7,259	5,497	651,616	9,988	---	---	---	---	674,360
MEDICINE LAKE	9,857	---	---	2,795	---	---	---	---	12,652
MEIRE GROVE	---	---	---	---	---	---	---	1,100	1,100
MENAHGA	428	1,347	2,668	1,385	---	---	690,799	13,045	709,672
MENDOTA	---	---	---	---	---	---	10,194	---	10,194
MENTOR	1,778	13,426	---	---	---	---	---	922	16,126
MIDDLE RIVER	---	---	---	3,195	---	---	---	---	3,195
MIESVILLE	---	58,516	---	---	---	---	---	---	58,516
MILACA	75,189	28,726	59,557	46,539	36,808	3,160	---	---	249,979
MILAN	3,881	21,678	85,933	1,185	2,200	---	---	---	114,877
MILLERVILLE	2,423	587	---	---	---	---	---	---	3,010
MILLVILLE	---	---	---	1,750	---	---	---	---	1,750
MILROY	4,819	7,914	10,008	---	---	---	---	---	22,741
MILTONA	---	---	---	---	---	---	---	35,500	35,500
MINNEISKA	---	---	---	---	---	---	---	---	---
MINNEOTA	7,224	14,269	226,080	23,287	7,400	---	---	---	278,260
MINNESOTA CITY	23,670	---	27,895	---	---	---	---	---	51,565
MINNESOTA LAKE	1,758	33,093	20,161	---	---	---	---	---	55,012
MINNETONKA BEACH	11,647	---	---	---	---	---	---	---	11,647
MIZPAH	---	---	---	---	---	---	---	---	---
MONTGOMERY	---	26,206	336,823	15,105	1,834	---	---	---	379,968
MONTROSE	14,029	9,514	30,490	19,351	---	---	---	---	73,384

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
MOOSE LAKE	123,448	---	40,493	3,158	192,147	---	---	---	359,246
MORGAN	10,117	13,592	3,797	5,403	---	---	303,461	---	336,370
MORRISTOWN	3,224	27,500	845	3,452	---	---	889,920	746	925,687
MORTON	2,209	7,490	218,911	3,827	---	---	---	6,146	238,583
MOTLEY	764	5,675	639	---	---	---	---	---	7,078
MOUNTAIN LAKE	593,756	104,018	269,583	16,117	205,106	---	---	108,698	1,297,278
MURDOCK	---	21,852	---	---	---	---	---	21,338	43,190
MYRTLE	---	---	---	---	---	---	---	---	---
NASHUA	---	---	---	---	---	---	---	---	---
NASHWAUK	1,577	6,369	119,217	161,953	103,982	---	707,902	---	1,101,000
NASSAU	---	---	---	---	---	---	---	3,500	3,500
NELSON	---	---	---	---	---	---	---	1,480	1,480
NERSTRAND	1,721	4,532	---	---	---	---	---	---	6,253
NEVIS	70,227	44,596	26,859	7,612	---	---	---	11,293	160,587
NEW AUBURN	12,560	54,267	696	1,355	---	---	---	---	68,878
NEW GERMANY	---	23,000	---	---	---	---	---	---	23,000
NEW LONDON	---	25,601	11,233	965	---	---	394,006	---	431,805
NEW MARKET	9,843	5,891	5,511	43,546	---	---	---	---	64,791
NEW MUNICH	---	---	---	---	---	---	---	---	---
NEW RICHLAND	35,924	82,125	81,902	1,891	---	---	---	---	201,842
NEW TRIER	---	---	---	---	---	---	---	---	---
NEW YORK MILLS	161,504	41,947	1,695	39,553	52,962	---	---	---	297,661
NEWFOLDEN	---	18,716	---	---	---	---	---	---	18,716
NICOLLET	---	---	60,846	11,669	---	---	---	---	72,515
NIELSVILLE	---	---	15,144	---	---	---	---	---	15,144
NIMROD	---	---	---	---	---	---	---	---	---
NISSWA	7,428	50,856	107,274	20,290	---	---	---	---	185,848
NORCROSS	---	---	---	---	---	---	---	---	---
NORTHOME	22,004	---	2,909	---	---	---	---	---	24,913
NORTHROP	---	---	---	---	---	---	---	---	---
ODESSA	---	---	15,375	---	---	---	---	---	15,375
ODIN	---	---	---	---	---	---	---	---	---
OGEMA	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
OGILVIE	905	1,310	27,841	---	---	---	49,507	---	79,563
OKABENA	---	3,196	37,533	---	---	---	---	---	40,729
OKLEE	---	---	---	---	---	---	---	---	---
ONAMIA	2,629	13,343	64,093	75,852	38,648	---	---	---	194,565
ORMSBY	8,489	---	59,788	---	---	---	---	---	68,277
ORONOCO	2,750	2,004	---	28,008	---	---	---	---	32,762
ORR	36,480	16,075	---	997	---	---	---	452	54,004
ORTONVILLE	22,906	15,654	1,321,370	51,551	150,000	---	---	3,338	1,564,819
OSAKIS	408	73,828	61,086	6,482	216,883	---	---	---	358,687
OSLO	1,395	1,593	10,822	---	---	---	---	---	13,810
OSTRANDER	13,186	12,250	8,413	---	---	---	---	---	33,849
OTTERTAIL	4,150	---	117,710	---	---	---	---	---	121,860
PALISADE	---	7,486	---	---	---	---	---	---	7,486
PARKERS PRAIRIE	---	4,543	8,198	357	---	---	269,713	---	282,811
PAYNESVILLE	1,568	30,624	12,761	845	---	---	306,509	76,591	428,898
PEASE	---	---	---	1,700	---	---	507,975	---	509,675
PELICAN RAPIDS	13,640	4,691	195,358	28,863	164,479	---	22,823	---	429,854
PEMBERTON	---	37,699	10,571	---	---	---	---	---	48,270
PENNOCK	---	---	---	4,387	---	---	1,212,002	6,013	1,222,402
PEQUOT LAKES	5,701	3,764	9,764	---	---	---	---	2,000	21,229
PERHAM	20,899	687,758	309,500	44,257	641,289	44,071	778,768	---	2,526,542
PERLEY	---	---	3,142	---	---	---	---	---	3,142
PETERSON	---	---	---	24,789	---	---	---	---	24,789
PIERZ	20,517	12,342	251,960	4,497	24,117	---	---	---	313,433
PILLAGER	18,193	822	---	---	---	---	---	7,100	26,115
PINE ISLAND	83,473	356,943	119,923	39,782	113,208	---	43,228	---	756,557
PINE RIVER	2,670	17,871	26,607	360	---	4,918	---	---	52,426
PINE SPRINGS	---	---	---	---	---	---	---	---	---
PLATO	22,915	3,344	---	91,158	---	---	92,500	---	209,917
PLEASANT LAKE	---	---	---	3,895	---	---	---	---	3,895
PLUMMER	---	3,118	43,043	---	---	---	---	---	46,161
PORTER	---	20,032	3,537	9,128	12,150	---	---	---	44,847
PRESTON	4,405	8,883	17,767	12,368	---	---	161,705	---	205,128

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
PRINSBURG	---	185,890	649	---	---	---	---	---	186,539
QUAMBA	---	---	---	---	---	---	---	---	---
RACINE	---	---	29,417	1,482	---	---	---	---	30,899
RANDALL	---	2,089	200,106	---	---	---	---	---	202,195
RANDOLPH	---	---	---	---	---	---	---	---	---
RANIER	---	---	---	---	---	---	---	---	---
RAYMOND	---	---	---	---	---	---	---	---	---
RED LAKE FALLS	10,460	4,848	5,299	13,985	925,761	---	---	15,913	976,266
REGAL	---	---	---	---	---	---	---	360	360
REMER	4,464	8,952	---	---	---	149	15,855	236	29,656
RENVILLE	34,806	26,764	65,969	23,816	3,405	---	---	203	154,963
REVERE	2,770	---	13,283	---	---	---	---	---	16,053
RICE	1,404	34,857	---	---	---	---	---	5,283	41,544
RICHMOND	34,085	201,964	446,682	12,458	14,570	---	---	---	709,759
RICHVILLE	---	---	---	---	---	---	---	---	---
RIVERTON	---	---	---	---	---	---	---	---	---
ROCK CREEK	---	---	11,129	---	---	---	---	---	11,129
ROCKVILLE	2,144	10,184	---	1,243	---	---	215,660	---	229,231
ROGERS	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
ROLLINGSTONE	16,556	4,924	2,936	8,303	---	---	---	3,893	36,612
RONNEBY	---	---	---	---	---	---	---	---	---
ROOSEVELT	---	---	---	---	---	---	---	166	166
ROSCOE	---	---	---	---	---	---	---	---	---
ROSE CREEK	972	1,415	6,552	1,186	---	---	---	---	10,125
ROSEAU	6,090	364,066	26,837	20,226	---	108,715	---	3,968	529,902
ROTHSAY	---	---	10,163	---	---	---	---	19,680	29,843
ROUND LAKE	---	---	50,732	2,237	---	---	---	---	52,969
ROYALTON	---	59,965	21,919	---	---	---	164,473	---	246,357
RUSH CITY	20,587	8,273	276,756	329	79,447	228	396,598	---	782,218
RUSHFORD	6,378	78,046	37,769	27,499	298,875	2,189	---	---	450,756
RUSHFORD VILLAGE	50,200	---	25,959	---	---	---	---	---	76,159
RUSHMORE	---	1,417	71,739	---	---	---	---	---	73,156
RUSSELL	29,296	3,161	---	---	197,015	---	---	---	229,472

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
RUTHTON	---	---	5,059	---	---	---	---	4,500	9,559
RUTLEDGE	---	---	---	---	---	---	---	1,700	1,700
SABIN	---	4,458	---	2,485	---	---	---	---	6,943
SACRED HEART	5,400	13,441	5,483	71,250	3,610	---	---	---	99,184
SANBORN	---	1,314	24,765	---	---	---	---	---	26,079
SANDSTONE	7,873	1,031	49,794	---	---	---	398,293	---	456,991
SARGEANT	---	---	---	---	---	---	---	---	---
SCANLON	9,484	4,059	58,637	---	---	---	---	---	72,180
SEAFORTH	---	---	1,003	---	---	---	---	---	1,003
SEBEKA	35,389	3,245	767	500	37,575	---	---	---	77,476
SEDAN	---	---	---	---	---	---	---	---	---
SHAFFER	5,500	9,600	10,500	---	---	---	---	900	26,500
SHELLY	---	---	17,231	2,678	---	---	---	---	19,909
SHERBURN	5,432	57,393	154,277	3,726	---	---	---	---	220,828
SHEVLIN	2,300	---	---	---	---	---	---	---	2,300
SILVER BAY	18,878	30,929	254,695	580,790	---	16,362	---	---	901,654
SILVER LAKE	5,995	2,639	14,478	26,745	---	---	---	---	49,857
SKYLINE	---	27,094	---	---	---	---	---	---	27,094
SLAYTON	2,295	33,324	253,871	739,829	13,363	---	---	---	1,042,682
SOBIESKI	---	---	7,235	---	---	---	---	---	7,235
SOLWAY	---	3,000	4,040	---	---	---	---	---	7,040
SOUTH HAVEN	---	104,926	1,745	---	---	---	---	---	106,671
SPICER	4,364	52,496	115,068	5,962	488,309	---	---	15,596	681,795
SPRING GROVE	---	---	234,082	27,476	12,561	---	---	---	274,119
SPRING HILL	---	---	---	---	---	---	---	---	---
SPRING PARK	12,257	---	16,372	---	---	---	---	---	28,629
SPRING VALLEY	1,187	92,861	187,283	112,113	349,979	---	---	---	743,423
SPRINGFIELD	---	210,756	201,299	31,720	133,597	70,434	---	22,790	670,596
SQUAW LAKE	393	---	---	---	---	---	---	---	393
STACY	1,490	---	---	5,363	---	---	---	---	6,853
STARBUCK	1,273	18,151	137,019	4,519	---	---	---	---	160,962
STEEN	2,500	---	---	---	---	---	---	---	2,500
STEPHEN	12,815	132,983	91,533	11,799	14,500	1,000	---	---	264,630

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
STEWART	---	113,074	10,234	---	---	---	3,858	---	127,166
STOCKTON	8,970	---	629,963	1,775	---	---	---	---	640,708
STORDEN	---	7,518	---	7,480	---	---	---	50,581	65,579
STRANDQUIST	798	---	2,034	6,200	---	---	---	---	9,032
STRATHCONA	---	---	---	---	---	---	---	---	---
STURGEON LAKE	4,978	15,667	2,075	---	---	---	---	3,909	26,629
ST. ANTHONY [STEARNS]	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	21,525	---	---	---	---	---	---	---	21,525
ST. CLAIR	2,574	52,621	---	---	---	---	---	---	55,195
ST. FRANCIS	10,491	102,895	3,366	9,017	---	---	336,527	70,925	533,221
ST. HILAIRE	---	---	472	---	---	---	---	40,149	40,621
ST. LEO	---	3,300	---	---	---	---	---	---	3,300
ST. MARTIN	---	46,654	---	7,090	---	---	---	17,918	71,662
ST. MARY'S POINT	---	---	---	---	---	---	---	---	---
ST. ROSA	---	---	---	13,484	---	---	---	---	13,484
ST. STEPHEN	---	---	23,612	---	---	---	5,250	---	28,862
ST. VINCENT	---	---	---	---	---	---	---	---	---
SUNBURG	325	8,664	---	---	---	---	208,276	2,500	219,765
SUNFISH LAKE	---	---	---	---	---	---	---	---	---
SWANVILLE	6,923	---	---	---	---	---	66,960	5,400	79,283
TACONITE	54,598	---	13,103	1,948	---	---	---	---	69,649
TAMARACK	---	---	---	---	---	---	---	---	---
TAOPI	---	---	---	---	---	---	---	---	---
TAUNTON	---	---	---	12,536	10,000	---	---	---	22,536
TAYLORS FALLS	6,742	22,071	66,921	---	---	---	---	3,574	99,308
TENNEY	---	---	---	---	---	---	---	---	---
TENSTRIKE	---	---	---	---	---	---	---	---	---
THOMSON	1,345	---	---	---	---	---	31,396	---	32,741
TINTAH	---	---	---	---	---	---	---	---	---
TONKA BAY	---	---	31,912	65,286	---	---	---	---	97,198
TOWER	---	74,063	---	---	282,926	16,544	252,153	---	625,686
TRACY	3,613	21,498	90,263	13,528	---	286	---	7,732	136,920
TRAIL	---	---	---	1,917	---	---	---	---	1,917

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
TRIMONT	---	173,262	77,626	3,745	---	---	---	92,844	347,477
TROMMALD	2,129	---	---	---	---	---	---	---	2,129
TROSKY	24,310	---	2,039	---	---	---	---	---	26,349
TRUMAN	5,772	64,616	3,029	12,111	---	---	441,937	---	527,465
TURTLE RIVER	---	---	---	---	---	---	---	---	---
TWIN LAKES	---	---	---	---	---	---	---	---	---
TWIN VALLEY	7,496	33,953	125,993	11,172	679	---	---	---	179,293
TYLER	688	4,762	7,526	15,546	---	---	---	72,221	100,743
ULEN	11,004	5,432	506	506	234,885	---	---	---	252,333
UNDERWOOD	14,817	6,166	7,911	---	---	---	---	---	28,894
UPSALA	1,816	26,599	99,386	---	---	---	---	---	127,801
URBANK	---	---	---	---	---	---	---	---	---
UTICA	5,064	---	---	1,337	---	---	---	---	6,401
VERGAS	13,449	---	---	3,310	---	---	139,675	---	156,434
VERMILLION	---	---	---	3,700	---	---	---	---	3,700
VERNDALE	5,635	3,531	6,289	6,699	---	---	---	---	22,154
VERNON CENTER	2,747	34,105	4,620	---	---	---	---	---	41,472
VESTA	1,963	3,072	11,316	544	---	---	---	---	16,895
VICTORIA	12,666	23,709	514,055	1,186,601	655,398	---	---	---	2,392,429
VIKING	3,924	4,600	---	8,653	---	---	---	---	17,177
VILLARD	1,000	18,504	---	---	---	---	---	---	19,504
VINING	---	---	---	---	---	---	---	---	---
WABASHA	1,793	52,400	156,275	59,449	---	---	175,924	4,739	450,580
WABASSO	2,355	6,936	5,794	36,392	---	---	---	---	51,477
WAHKON	4,119	---	---	640	---	---	---	---	4,759
WALDORF	8,951	---	1,725	---	---	---	---	---	10,676
WALKER	36,583	5,934	198,300	7,677	14,753	---	---	---	263,247
WALNUT GROVE	4,887	7,591	805	57,805	2,005	---	---	4,337	77,430
WALTERS	---	---	---	---	---	---	---	---	---
WALTHAM	---	---	---	2,847	---	---	---	---	2,847
WANAMINGO	4,511	---	526,243	8,842	---	---	---	22,445	562,041
WANDA	---	6,358	200	---	---	---	---	---	6,558
WARBA	113	---	---	945	---	---	3,990	---	5,048

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
WARREN	111,862	154,689	45,642	9,282	248,002	10,939	---	---	580,416
WARROAD	---	110,246	4,759	89,387	---	7,598	---	---	211,990
WATERTOWN	10,815	781,202	1,660,928	11,738	---	---	---	81,450	2,546,133
WATERVILLE	7,557	3,500	254,903	7,377	103,956	---	---	---	377,293
WATKINS	571	78,290	77,169	1,799	---	---	---	---	157,829
WATSON	---	---	1,215	---	---	---	---	---	1,215
WAUBUN	---	---	44,600	---	---	---	---	---	44,600
WAVERLY	35,339	---	55,668	5,108	---	---	---	---	96,115
WELCOME	38,087	77,060	15,566	---	---	---	---	62,636	193,349
WELLS	1,739	39,521	330,166	75,470	2,058	3,586	---	---	452,540
WENDELL	4,783	---	---	2,692	---	---	---	---	7,475
WEST CONCORD	---	---	---	---	---	---	---	---	---
WEST UNION	---	---	1,378	16,000	---	---	---	---	17,378
WESTBROOK	1,918	123,276	50,125	3,372	---	---	---	---	178,691
WESTPORT	---	---	1,511	---	---	---	---	---	1,511
WHALAN	---	---	14,885	14,667	---	---	---	---	29,552
WHEATON	8,836	19,679	47,109	23,831	390,715	30,107	---	1,977	522,254
WILDER	---	---	---	---	---	---	---	---	---
WILLERNIE	2,118	---	---	7,834	---	---	---	102,055	112,007
WILLIAMS	11,974	465	---	677	---	---	---	534	13,650
WILLOW RIVER	---	4,189	7,621	7,213	---	---	---	---	19,023
WILMONT	4,869	14,572	---	---	---	---	---	---	19,441
WILTON	---	---	---	---	---	---	---	---	---
WINGER	13,943	---	---	---	---	---	---	---	13,943
WINNEBAGO	9,167	22,529	122,051	37,195	10,453	---	---	---	201,395
WINSTED	---	137,871	107,488	6,268	171,735	53,018	132,805	---	609,185
WINTHROP	---	28,122	16,800	7,684	---	---	---	---	52,606
WINTON	2,959	---	---	7,684	---	---	4,597	---	15,240
WOLF LAKE	---	53,441	---	10,795	---	---	---	4,383	68,619
WOLVERTON	---	17,406	---	---	---	---	---	---	17,406
WOOD LAKE	1,361	148,484	8,029	5,127	---	---	---	---	163,001
WOODLAND	---	---	---	---	---	---	---	---	---
WOODSTOCK	---	1,113	---	3,347	---	---	---	---	4,460

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1999

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
WRENSHALL	---	8,781	30,756	---	---	---	---	---	39,537
WRIGHT	3,224	10,000	---	---	---	---	---	---	13,224
WYKOFF	26,737	57,992	444	1,559	950	---	---	---	87,682
WYOMING	95,236	12,935	1,759,073	83,634	---	---	---	2,575	1,953,453
ZEMPLE	---	---	---	---	---	---	---	---	---
ZIMMERMAN	28,370	19,307	142	2,046	---	---	---	19,593	69,458
ZUMBRO FALLS	---	6,099	---	---	---	---	---	---	6,099
ZUMBROTA	2,831	367	82,899	591,541	665,245	---	---	---	1,342,883
TOTAL	<u>7,505,846</u>	<u>18,674,415</u>	<u>52,782,619</u>	<u>14,151,107</u>	<u>25,671,779</u>	<u>1,476,369</u>	<u>29,645,611</u>	<u>2,854,378</u>	<u>152,762,124</u>

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[4]	1,673	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS	[23] [24]	758	65,177	77,586	(12,409)	1,359	---	(11,050)	---	---	---	---	---	---	---	---
ADRIAN	[0]	1,140	127,525	94,933	32,592	5,936	---	38,528	---	---	11,092	1,283	---	---	---	215,000
AITKIN	[4]	1,765	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		411	39,939	96,527	(56,588)	32,254	---	(24,334)	---	---	(405)	---	---	---	26,520	12,000
ALBANY		1,733	151,805	134,957	16,848	54	---	16,902	---	---	55,942	1,876	---	---	---	---
ALBERTA	[0]	133	11,346	9,598	1,748	---	---	1,748	---	---	1,748	---	---	---	---	---
ALBERTVILLE		3,226	75,181	11,612	63,569	32,052	7,164	88,457	---	---	---	13,532	---	---	---	---
ALDEN	[*]	612	33,816	26,433	7,383	11,866	---	19,249	---	---	---	41,967	---	---	---	---
ALPHA		148	8,162	27,672	(19,510)	---	---	(19,510)	---	---	---	---	---	---	---	---
ALTURA		381	21,501	30,637	(9,136)	---	427	(9,563)	---	---	(23,268)	479	---	---	---	---
ALVARADO	[0]	354	59,145	54,625	4,520	7,870	---	12,390	376	2,500	---	63,413	---	---	---	---
AMBOY		538	31,120	30,146	974	4,766	---	5,740	---	---	2,650	5,494	---	---	---	---
ANNANDALE		2,496	162,799	113,259	49,540	23,624	14,155	59,009	---	---	(51,078)	---	---	---	12,966	60,000
APPLETON	[1]	2,422	587,997	534,518	53,479	114,279	81,604	86,154	54,479	4,332	26,839	---	---	---	81,604	---
ARCO	[2]	97	13,182	13,373	(191)	3,011	1,329	1,491	---	---	---	---	---	---	1,329	2,411
ARGYLE	[0] [3]	615	139,121	124,340	14,781	29,561	69,758	(25,416)	---	---	(24,201)	75,954	25,000	---	44,758	---
ARLINGTON		1,913	255,941	185,421	70,520	12,222	---	82,742	---	391	422,029	260,871	---	---	---	---
ASHBY	[0]	476	39,442	32,573	6,869	876	---	7,745	---	---	---	---	---	---	---	---
ASKOV		345	42,198	32,019	10,179	21,915	2,062	30,032	---	21,018	---	621	---	---	2,062	---
ATWATER		1,066	89,370	54,119	35,251	7,271	---	42,522	---	---	24,580	---	---	---	---	---
AUDUBON	[0]	404	36,372	8,420	27,952	15,756	8,450	35,258	---	---	12,000	27,381	---	---	8,450	10,000
AURORA		1,918	136,886	143,857	(6,971)	1,225	---	(5,746)	---	---	5,000	9,948	---	---	---	---
AVOCA		138	6,608	11,197	(4,589)	124	---	(4,465)	---	---	---	6,206	---	---	---	---
AVON		1,144	76,421	47,780	28,641	---	---	28,641	---	---	43,886	---	---	---	---	---
BABBITT	[3]	1,572	325,987	262,942	63,045	20,308	---	83,353	---	---	---	3,816	---	---	---	---
BACKUS		290	22,557	38,530	(15,973)	309	---	(15,664)	---	---	11,866	---	---	---	---	---
BADGER	[0]	460	16,842	167,169	(150,327)	5,374	---	(144,953)	---	---	(25,500)	6,404	---	---	---	---
BAGLEY		1,434	113,281	154,678	(41,397)	5,567	19,402	(55,232)	---	---	---	14,404	---	---	19,402	6,995
BALATON		649	81,651	61,553	20,098	---	22,850	(2,752)	---	---	---	23,861	---	---	22,851	11,500
BARNESVILLE		2,220	202,928	162,146	40,782	39,911	77,675	3,018	---	---	(30,000)	4,792	---	---	77,675	31,250
BARNUM		494	39,957	47,458	(7,501)	3,730	---	(3,771)	---	---	(6,000)	---	---	---	---	---
BARRETT	[0]	349	26,818	67,772	(40,954)	---	---	(40,954)	---	---	---	---	---	---	---	---
BARRY	[0] [3]	25	1,547	3,156	(1,609)	1,133	1,835	(2,311)	---	---	(4,500)	---	---	---	1,835	2,200
BATTLE LAKE	[0]	737	63,813	37,677	26,136	537	10,000	16,673	---	---	(3,000)	2,855	---	10,000	---	---
BAUDETTE		1,163	148,402	126,668	21,734	---	---	21,734	---	---	---	36,980	---	---	---	---
BEARDSLEY	[0]	265	15,674	10,675	4,999	---	---	4,999	---	---	---	3,600	---	---	---	---
BEAVER BAY		153	31,349	34,165	(2,816)	---	---	(2,816)	---	---	---	---	---	---	---	---
BEAVER CREEK	[0]	251	21,785	6,693	15,092	1,489	3,515	13,066	---	---	1,000	1,850	---	---	3,515	5,000
BECKER		2,366	163,380	163,751	(371)	13,595	4,601	8,623	---	---	30,000	60,743	---	---	---	---
BEJOU	[0]	112	4,112	4,649	(537)	---	---	(537)	---	---	(537)	---	---	---	---	---
BELGRADE		697	51,235	60,747	(9,512)	1,200	1,680	(9,992)	---	---	---	---	---	---	1,680	2,000
BELLECHESTER		154	16,152	24,148	(7,996)	313	6,668	(14,351)	---	---	(8,000)	---	---	---	6,668	3,000
BELLINGHAM	[0]	232	17,096	20,927	(3,831)	---	---	(3,831)	---	---	(17,171)	13,341	---	---	---	---
BELTRAMI	[2]	121	10,700	15,041	(4,341)	5,364	---	1,023	3,949	1,296	---	---	---	---	---	---
BELVIEW		395	15,327	16,140	(813)	917	---	104	---	---	---	9,046	---	---	---	---
BERTHA		488	24,761	15,576	9,185	110	---	9,295	---	---	---	---	---	---	---	---
BIG FALLS	[0]	329	15,064	16,815	(1,751)	2,614	---	863	---	---	(1,800)	---	---	---	---	---
BIGELOW		208	15,805	29,484	(13,679)	9,252	---	(4,427)	---	---	(144,091)	---	---	---	---	---
BIGFORK	[0]	389	41,066	34,843	6,223	3,257	---	9,480	419	1,210	(4,402)	11,902	---	---	---	---
BINGHAM LAKE	[0]	150	32,347	16,915	15,432	4,973	---	20,405	4,973	---	20,405	---	108,403	---	---	---
BIRCHWOOD	[0]	1,032	50,854	49,547	1,307	4,100	---	5,407	---	---	(51)	---	---	---	---	---
BIRD ISLAND	[0]	1,310	108,508	99,585	8,923	---	7,620	1,303	---	---	(28,697)	27,866	---	---	7,620	30,000
BISCAY	[0]	122	4,815	5,887	(1,072)	---	---	(1,072)	---	---	(1,072)	---	---	---	---	---
BIWABIK		1,072	86,235	115,585	(29,350)	3,233	---	(26,117)	---	---	---	---	---	---	---	---
BLACKDUCK	[0]	744	53,816	52,227	1,589	848	---	2,437	---	---	(500)	2,627	---	---	---	---
BLOMKEST	[0] [3]	182	12,422	11,939	483	163	---	646	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		2,091	115,388	109,718	5,670	4,204	---	9,874	---	---	---	---	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BOCK	[0]	119	---	1,675	(1,675)	13,717	---	12,042	---	---	13,700	10,148	---	---	---	---
BORUP	[0] [1]	102	13,599	12,003	1,596	3,806	350	5,052	---	---	---	(6,000)	---	---	350	7,000
BOVEY	[0] [1]	655	147,907	125,343	22,564	9,682	---	32,246	---	---	---	10,921	9,000	---	---	---
BOWLUS	[0]	251	19,858	7,509	12,349	3,203	---	15,552	---	---	---	---	---	---	---	---
BOYD		215	10,373	36,011	(25,638)	5,150	8,950	(29,438)	---	---	---	(27,056)	6,263	---	8,950	9,000
BRAHAM		1,271	104,815	55,525	49,290	4,349	5,462	48,177	---	---	---	15,000	94,220	---	5,462	10,000
BRANDON	[0]	466	22,893	25,572	(2,679)	---	---	(2,679)	---	---	---	---	11,675	---	---	---
BREWSTER		539	57,440	55,987	1,453	6,812	5,426	2,839	---	---	---	---	---	---	4,521	15,175
BRICELYN		408	13,585	22,116	(8,531)	---	---	(8,531)	---	---	---	---	3,863	---	---	---
BROOK PARK	[0]	133	11,686	6,351	5,335	---	2,409	2,926	---	---	---	---	---	---	2,409	1,000
BROOTEN	[1]	622	100,312	124,510	(24,198)	15,438	---	(8,760)	---	---	---	---	---	---	---	---
BROWERVILLE		770	84,939	77,650	7,289	426	2,182	5,533	---	---	---	(3,000)	---	---	2,182	1,000
BROWNS VALLEY	[0]	707	47,664	25,288	22,376	1,838	---	24,214	---	---	---	(12,800)	---	---	---	---
BROWNSDALE	[*]	706	11,975	18,462	(6,487)	---	---	(6,487)	---	---	---	---	16,106	---	---	---
BROWNTON		815	49,425	89,431	(40,006)	13,555	---	(26,451)	---	---	---	33,016	145,370	188,100	---	---
BUCKMAN	[0]	193	11,320	6,988	4,332	4,211	5,213	3,330	---	---	---	(31)	7,277	---	---	---
BUFFALO LAKE		735	48,494	73,015	(24,521)	---	---	(24,521)	---	---	---	(8,666)	454,699	503,041	---	---
BUHL		875	43,748	36,304	7,444	2,086	---	9,530	---	---	---	---	---	---	---	---
BUTTERFIELD	[3]	566	119,514	127,926	(8,412)	46,163	34,705	3,046	41,412	---	---	(180,000)	73,201	---	33,255	25,000
BYRON		3,225	195,833	208,093	(12,260)	16,172	13,423	(9,511)	---	---	---	---	27,743	---	13,423	26,001
CALLAWAY	[0]	214	14,095	19,573	(5,478)	566	---	(4,912)	---	---	---	(4,912)	---	---	---	---
CALUMET	[0]	374	31,107	12,999	18,108	14,902	---	33,010	3,266	---	11,636	---	19,221	---	---	---
CAMPBELL	[0]	227	12,349	9,506	2,843	2,955	---	5,798	---	---	---	---	---	---	---	---
CANBY		1,850	116,735	177,152	(60,417)	25,225	21,779	(56,971)	---	---	---	---	1,980	---	21,779	1,000
CANTON	[0]	358	39,637	23,985	15,652	650	2,837	13,465	---	---	---	---	---	---	---	---
CARLOS	[3]	366	57,624	39,674	17,950	563	12,748	5,765	---	---	---	15,000	11,183	---	12,748	---
CARLTON	[3]	955	136,002	158,776	(22,774)	276	---	(22,498)	---	---	---	5,500	---	---	---	---
CARVER		1,146	85,015	146,912	(61,897)	234,897	17,715	155,285	---	---	---	---	2,500	---	16,778	30,000
CASS LAKE	[0]	916	43,025	29,931	13,094	240	---	13,334	---	---	---	8,860	10,206	---	---	---
CENTER CITY	[0]	679	32,020	32,109	(89)	2,944	---	2,855	625	---	---	---	10,658	---	---	---
CENTERVILLE		2,884	343,308	94,208	249,100	29,047	15,726	262,421	---	---	---	54,693	80,889	---	15,726	---
CEYLON		423	24,615	49,285	(24,670)	52,318	12,728	14,920	---	---	---	---	---	---	12,728	15,000
CHANDLER		286	19,972	20,751	(779)	---	---	(779)	---	---	---	8,194	---	---	---	---
CHATFIELD		2,448	161,559	106,308	55,251	8,900	---	64,151	---	---	---	46,890	11,380	---	---	---
CHISAGO CITY		2,399	179,936	132,327	47,609	17,608	6,553	58,664	2,921	---	667	(11,341)	---	---	6,553	17,920
CHOKIO	[0]	508	37,338	22,400	14,938	---	20,141	(5,203)	---	---	---	(14,700)	---	---	20,141	8,000
CLARA CITY		1,307	130,179	70,974	59,205	7,392	---	66,597	---	---	---	327,295	2,359	---	---	---
CLAREMONT	[0] [3]	529	93,846	68,464	25,382	7,705	30,735	2,352	---	---	---	---	30,735	---	---	---
CLARISSA		638	33,460	31,996	1,464	---	8,914	(7,450)	---	---	---	(16,640)	20,530	---	8,914	---
CLARKFIELD		968	88,150	90,040	(1,890)	125,686	46,856	76,940	75,862	---	49,824	---	8,030	---	47,646	29,400
CLARKS GROVE	[*]	678	48,940	28,043	20,897	5,064	---	25,961	---	---	---	---	70,442	---	---	---
CLEAR LAKE		341	26,328	35,446	(9,118)	6,236	---	(2,882)	---	---	---	---	---	---	---	---
CLEARBROOK	[99]	555	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							---
CLEARWATER		830	77,760	33,820	43,940	1,747	5,894	39,793	---	---	---	(93)	---	---	5,894	7,000
CLEMENTS	[0] [3]	186	14,231	14,190	41	3,090	---	3,131	---	---	---	(4,200)	1,238	---	---	---
CLEVELAND		752	44,204	62,965	(18,761)	30,126	21,385	(10,020)	18,929	---	8,053	---	123,045	---	21,385	22,500
CLIMAX		260	30,897	17,564	13,333	867	---	14,200	---	---	---	---	---	---	---	---
CLINTON	[0]	514	37,792	32,272	5,520	240	---	5,760	---	---	---	---	---	---	---	---
COHASSET	[0]	2,380	60,499	36,168	24,331	267	---	24,598	---	---	---	---	244	---	---	---
COKATO		2,495	237,752	180,940	56,812	18,512	---	75,324	---	---	---	---	83,782	---	---	3,478
COLD SPRING		3,003	197,124	159,839	37,285	51,691	64,502	24,474	1,499	---	42,380	14,500	94,812	---	21,619	36,000
COLERAINE	[0] [3]	1,067	164,785	131,471	33,314	10,047	---	43,361	---	---	---	---	5,130	---	---	---
COLOGNE	[*]	868	31,351	37,345	(5,994)	14,650	3,621	5,035	---	---	---	---	---	---	---	---
COMFREY		377	27,820	19,933	7,887	5,167	2,968	10,086	---	---	355,844	---	357,696	---	639	50,367
COMSTOCK	[0]	122	8,293	14,245	(5,952)	25	---	(5,927)	---	---	---	(4,318)	---	---	---	---
CONGER	[0]	132	7,740	9,094	(1,354)	62	---	(1,292)	---	---	---	---	---	---	---	---
COOK		667	65,769	77,516	(11,747)	---	---	(11,747)	---	---	---	---	---	---	---	---
CORRELL	[0]	48	3,264	5,756	(2,492)	---	---	(2,492)	---	---	---	---	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
COSMOS		585	45,931	47,877	(1,946)	7,077	---	5,131	---	---	---	10,968	---	---	---	
COTTONWOOD		1,066	98,138	103,073	(4,935)	---	---	(4,935)	---	---	---	565	7,407	---	---	
COURTLAND	[1]	472	119,947	231,163	(111,216)	207	---	(111,009)	---	---	---	3,614	---	---	---	
CROMWELL	[*]	198	9,475	5,311	4,164	---	---	4,164	---	---	---	---	---	---	---	
CROSBY	[*]	2,132	197,645	152,717	44,928	16,514	---	61,442	---	---	---	---	---	---	---	
CURRIE		277	23,899	37,114	(13,215)	451	---	(12,764)	---	---	---	---	---	---	---	
CUYUNA	[0]	246	9,333	13,509	(4,176)	---	---	(4,176)	---	---	---	---	---	---	---	
CYRUS	[0]	324	11,373	32,259	(20,886)	1,099	---	(19,787)	---	---	(20,400)	---	---	---	---	
DALTON	[0]	237	14,355	10,858	3,497	3,222	---	6,719	---	---	---	---	---	---	---	
DANUBE		552	34,011	37,904	(3,893)	2,052	---	(1,841)	---	---	---	22,578	---	---	---	
DARFUR		149	8,031	6,721	1,310	869	---	2,179	---	---	---	---	---	---	---	
DARWIN	[4]	240	---	---	---	---	---	---	---	---	---	---	---	---	---	
DASSEL		1,135	139,770	106,002	33,768	154,978	8,385	180,361	---	---	---	1,309,212	1,327,747	8,385	15,000	
DAWSON	[3]	1,559	261,940	282,109	(20,169)	9,324	10,442	(21,287)	---	---	---	30,324	---	9,890	10,000	
DE GRAFF	[2]	137	17,395	26,179	(8,784)	---	---	(8,784)	---	---	(9,700)	---	---	---	---	
DEER CREEK	[3]	303	31,197	21,954	9,243	2,951	---	12,194	---	---	(9,543)	4,003	---	---	---	
DEER RIVER	[0]	845	64,712	59,941	4,771	1,618	---	6,389	---	---	---	5,181	---	---	---	
DEERWOOD	[*]	527	58,517	48,370	10,147	---	---	10,147	---	---	---	---	---	---	---	
DELAVAN		225	10,823	12,111	(1,288)	---	---	(1,288)	---	---	---	3,522	---	---	---	
DENNISON		153	15,282	21,917	(6,635)	4,665	4,750	(6,720)	---	---	2,794	---	---	4,750	5,000	
DEXTER	[0]	310	21,642	4,779	16,863	8,417	---	25,280	5,287	---	---	35,929	---	---	---	
DODGE CENTR		---	97,661	128,356	(30,695)	6,365	---	(24,330)	---	---	---	47,938	---	---	---	
DONNELLY	[0]	225	25,380	19,631	5,749	93	---	5,842	---	---	---	---	---	---	---	
DOVER	[3]	453	62,738	44,117	18,621	24,515	59	43,077	12,177	---	12,338	---	---	59	---	
DOVRAY	[0]	51	4,549	5,017	(468)	56	---	(412)	---	---	---	---	---	---	---	
DUMONT	[0]	115	6,898	35,473	(28,575)	---	200	(28,775)	---	---	(31,360)	---	---	---	15,000	
DUNDAS		583	52,854	24,110	28,744	11,168	6,635	33,277	---	---	---	---	---	6,635	10,000	
DUNDEE		99	19,704	19,833	(129)	202	7,060	(6,987)	---	---	---	---	---	7,060	---	
DUNNELL		208	16,910	32,729	(15,819)	---	---	(15,819)	---	---	---	---	---	---	---	
EAGLE BEND		530	29,160	34,198	(5,038)	8,262	---	3,224	---	---	---	---	---	---	---	
EAGLE LAKE		1,828	65,933	70,140	(4,207)	4,551	---	344	---	---	7,160	---	---	---	---	
EASTON	[0]	216	13,317	15,604	(2,287)	---	---	(2,287)	---	---	---	---	---	---	---	
ECHO	[*]	290	26,534	12,969	13,565	9	---	13,574	---	---	(10,000)	---	---	---	---	
EDEN VALLEY		793	56,787	61,759	(4,972)	10,418	1,728	3,718	---	---	---	---	---	1,728	---	
EDGERTON		1,122	79,411	72,625	6,786	2,437	9,941	(718)	---	---	---	---	---	9,941	10,000	
EITZEN	[0]	243	11,490	9,582	1,908	1,893	---	3,801	---	---	---	1,286	---	---	---	
ELBA	[0]	231	4,579	9,458	(4,879)	5,890	---	1,011	---	---	---	---	---	---	---	
ELBOW LAKE	[0]	1,169	94,440	62,302	32,138	---	---	32,138	---	---	774	30,650	---	---	---	
ELGIN		774	98,489	78,952	19,537	---	47,927	(28,390)	---	---	---	---	991,000	47,927	18,700	
ELIZABETH	[0]	163	13,644	12,689	955	82	---	1,037	---	---	---	---	---	---	---	
ELKO		397	33,980	46,156	(12,176)	20,544	47,539	(39,171)	---	---	---	39,377	---	47,275	40,000	
ELKTON	[0] [3]	134	12,032	15,274	(3,242)	3,898	---	656	---	---	---	---	---	---	---	
ELLENDALE	[*]	556	37,234	54,134	(16,900)	12	---	(16,888)	---	---	(5,000)	32,374	---	---	---	
ELLSWORTH	[0] [1]	554	154,739	106,028	48,711	5,401	12,945	41,167	---	---	(16,435)	777	---	12,945	18,000	
ELMORE	[1]	684	98,109	113,230	(15,121)	11,759	6,800	(10,162)	9,426	---	---	---	---	6,800	10,000	
ELYSIAN		489	70,535	78,162	(7,627)	21,124	34,813	(21,316)	---	---	---	26,438	541,800	32,332	540,624	
EMMONS	[0]	429	16,896	12,507	4,389	35	---	4,424	---	---	---	---	---	---	---	
ERSKINE	[3]	419	132,217	125,118	7,099	22,473	44,211	(14,639)	---	18,287	(2,635)	31,789	---	44,211	15,000	
EVANSVILLE	[0]	566	30,934	29,576	1,358	---	11,000	(9,642)	---	---	---	2,341	---	---	---	
EXCELSIOR		2,368	229,245	217,783	11,462	11,914	---	23,376	---	---	11,070	21,303	---	---	---	
EYOTA	[3]	1,621	264,248	196,099	68,149	24,221	33,295	59,075	---	---	---	6,215	---	31,029	39,400	
FAIRFAX		1,325	165,655	88,020	77,635	646	---	78,281	---	---	9,217	12,981	---	---	---	
FELTON	[0]	194	4,219	12,011	(7,792)	---	---	(7,792)	---	---	(7,792)	---	---	---	---	
FERTILE	[3]	853	95,838	67,999	27,839	---	7,804	20,035	---	---	---	23,474	---	7,804	12,625	
FINLAYSON	[3]	265	26,995	56,175	(29,180)	293	21,390	(50,277)	---	---	---	---	---	21,390	9,000	
FISHER		406	30,023	11,443	18,580	641	---	19,221	---	---	---	---	---	---	---	
FLOODWOOD	[*]	572	32,760	36,983	(4,223)	---	---	(4,223)	---	---	---	---	---	---	---	
FLORENCE	[0]	45	2,066	2,045	21	---	---	21	---	---	---	---	---	---	---	

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FOLEY		2,178	128,507	86,149	42,358	5,718	5,650	42,426	---	---	---	2,871	---	5,650	7,000	
FORESTON	[0]	389	20,626	10,855	9,771	6,811	---	16,582	---	---	---	3,453	---	---	---	
FOSSTON	[3]	1,500	286,638	235,852	50,786	3,933	50,082	4,637	---	---	(25,207)	---	---	50,082	279,000	
FOUNTAIN		315	38,489	48,778	(10,289)	---	---	(10,289)	---	---	5,600	---	---	---	---	
FRANKLIN		504	25,680	35,367	(9,687)	---	---	(9,687)	---	---	---	---	---	---	---	
FRAZEE	[0]	1,242	90,090	44,231	45,859	---	---	45,859	---	---	---	---	---	---	---	
FREEBORN		293	26,237	15,398	10,839	599	---	11,438	---	---	---	---	---	---	---	
FREEPORT		565	53,974	32,011	21,963	6,900	2,955	25,908	---	---	6,630	---	---	2,955	---	
FROST		231	27,346	23,352	3,994	820	---	4,814	---	---	---	4,378	---	---	---	
FULDA	[2]	1,250	202,068	129,532	72,536	79,623	118,605	33,554	---	---	---	29,635	45,691	37,164	42,695	
GARFIELD	[*]	271	28,835	19,889	8,946	1,793	4,869	5,870	---	---	---	476	---	4,869	2,000	
GARVIN		123	11,303	18,918	(7,615)	9,284	4,749	(3,080)	8,054	---	---	1,931	---	4,749	2,713	
GARY	[0]	192	11,006	5,377	5,629	8,115	6,300	7,444	6,977	---	---	---	---	6,300	8,000	
GAYLORD		2,084	283,800	142,282	141,518	72,773	38,082	176,209	68,494	---	48,904	11,883	---	37,984	20,000	
GENEVA		449	17,798	29,099	(11,301)	6,320	---	(4,981)	---	---	(10,000)	13,956	---	---	---	
GEORGETOWN	[0]	103	3,423	3,100	323	---	---	323	---	---	---	---	---	---	---	
GHENT		314	38,638	35,469	3,169	6,162	9,256	75	---	---	---	1,521	---	9,256	10,176	
GIBBON	[0]	750	48,036	29,131	18,905	---	---	18,905	---	---	---	---	---	---	---	
GILBERT		1,887	140,596	226,643	(86,047)	---	---	(86,047)	---	---	---	4,013	---	---	---	
GLENVILLE		783	23,240	46,355	(23,115)	543	---	(22,572)	---	---	---	---	---	---	---	
GLYNDON	[0]	950	60,656	87,820	(27,164)	17,101	---	(10,063)	---	---	---	2,131	---	---	---	
GONVICK		288	25,971	32,578	(6,607)	2,768	151	(3,990)	---	---	---	---	---	151	7,000	
GOOD THUNDER		587	47,317	31,624	15,693	1,003	2,663	14,033	---	---	---	2,995	---	2,767	5,000	
GOODHUE	[0]	696	49,130	35,693	13,437	1,427	3,542	11,322	---	---	---	---	---	---	---	
GOODRIDGE		108	13,981	18,204	(4,223)	---	1,356	(5,579)	---	---	---	25,567	51,790	1,356	26,000	
GRACEVILLE		645	60,352	20,077	40,275	2,139	25,032	17,382	---	---	---	9,465	---	25,032	5,000	
GRANADA	[23] [24]	370	19,983	11,406	8,577	---	---	8,577	---	---	---	---	---	---	---	
GRAND MARAIS		1,237	172,744	169,404	3,340	1,932	---	5,272	---	---	6,949	491,356	484,112	---	---	
GRAND MEADOW	[*] [3]	988	93,504	84,108	9,396	10,321	---	19,717	---	---	---	3,580	---	---	---	
GREEN ISLE	[0]	321	27,345	14,887	12,458	---	---	12,458	---	---	---	---	---	---	---	
GREENBUSH		829	92,765	83,339	9,426	4,784	1,475	12,735	---	---	---	24,246	---	1,475	2,000	
GREY EAGLE		357	17,652	22,704	(5,052)	---	---	(5,052)	---	---	---	---	---	---	---	
GROVE CITY	[3]	596	72,253	68,960	3,293	---	8,391	(5,098)	---	---	---	3,434	---	8,391	20,000	
GRYGLA	[*] [3]	229	35,511	32,086	3,425	9,964	3,384	10,005	---	---	(3,154)	---	---	3,384	8,884	
HACKENSACK		257	50,326	59,295	(8,969)	551	10,425	(18,843)	---	---	---	677	---	10,425	15,000	
HADLEY	[*] [2]	77	7,234	7,265	(31)	---	---	(31)	---	---	---	---	---	---	---	
HALLOCK		1,251	115,792	127,040	(11,248)	370	---	(10,878)	---	---	---	6,977	---	---	---	
HALSTAD		620	56,435	42,043	14,392	---	---	14,392	---	---	---	1,902	---	---	---	
HAMBURG	[0]	538	26,592	27,982	(1,390)	---	---	(1,390)	---	---	---	1,000	---	---	---	
HAMMOND		202	13,277	10,157	3,120	536	2,250	1,406	---	---	(310)	6,480	---	2,250	3,000	
HAMPTON		472	15,457	28,181	(12,724)	959	---	(11,765)	---	---	(5,000)	---	---	---	---	
HANCOCK		719	75,917	56,062	19,855	5,353	---	25,208	5,080	---	58,271	3,420	---	---	---	
HANLEY FALLS		231	42,684	53,387	(10,703)	2,949	15,362	(23,116)	---	---	(2,263)	15,584	---	15,362	8,067	
HANOVER		1,282	7,268	7,409	(141)	45,271	---	45,130	---	---	(59,780)	---	---	---	---	
HANSKA		443	21,085	30,772	(9,687)	6,099	---	(3,588)	---	---	---	---	---	---	---	
HARDWICK	[0]	224	14,457	13,451	1,006	---	6,861	(5,855)	---	---	(9,511)	603	---	6,861	3,053	
HARMONY	[*]	1,103	58,942	77,815	(18,873)	2,748	---	(16,125)	---	---	(10,000)	---	---	---	---	
HARRIS	[0]	1,105	24,651	28,811	(4,160)	101,769	4,001	93,608	---	---	(30,000)	---	---	4,001	70,223	
HARTLAND		294	19,491	18,761	730	5,000	---	5,730	---	---	(10,192)	1,094	---	---	---	
HATFIELD		59	4,055	2,182	1,873	1,278	---	3,151	---	---	68	---	---	---	---	
HAWLEY		1,760	155,618	112,025	43,593	3,032	30,188	16,437	---	---	---	4,210	---	30,188	17,492	
HAYFIELD	[3]	1,316	178,630	154,598	24,032	2,065	38,202	(12,105)	---	---	78,314	---	---	38,202	---	
HAYWARD		234	12,266	22,432	(10,166)	14,413	---	4,247	3,260	---	(11,811)	---	---	---	---	
HECTOR		1,150	87,430	156,353	(68,923)	---	---	(68,923)	---	---	(15,000)	---	---	---	---	
HENDERSON		865	57,288	68,976	(11,688)	1,056	---	(10,632)	---	---	15,500	5,155	---	---	---	
HENDRICKS		677	67,080	68,622	(1,542)	8,871	5,303	2,026	---	---	---	---	---	5,303	8,431	
HENDRUM	[0]	301	14,827	21,892	(7,065)	10,502	138	3,299	---	---	---	---	---	---	---	
HENNING		787	44,418	33,548	10,870	---	1,309	9,561	---	---	---	10,901	---	---	---	

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HERMAN		478	31,900	30,864	1,036	28	---	1,064	---	---	---	---	---	---	---	---
HERON LAKE	[2]	761	100,074	90,529	9,545	949	---	10,494	---	---	---	---	---	---	---	---
HEWITT	[0]	263	13,592	27,003	(13,411)	693	---	(12,718)	---	---	(14,809)	---	---	---	---	---
HILL CITY	[1]	522	100,993	100,688	305	19,782	---	20,087	---	---	29,626	---	---	---	---	---
HILLS		618	43,229	55,109	(11,880)	---	198	(12,078)	---	---	---	---	---	---	198	400
HILLTOP	[3]	795	146,406	144,971	1,435	---	---	1,435	---	---	---	---	---	---	---	---
HINCKLEY		1,165	273,660	106,333	167,327	51,105	68,408	150,024	---	---	---	23,024	---	68,408	50,000	---
HITTERDAL		227	11,720	26,308	(14,588)	---	---	(14,588)	---	---	(2,500)	---	---	---	---	---
HOFFMAN	[0]	638	61,178	53,768	7,410	703	---	8,113	---	---	33,750	---	---	---	---	---
HOKAH		697	20,676	39,003	(18,327)	1,161	---	(17,166)	---	---	(20,450)	18,751	---	---	---	---
HOLDINGFORD		638	87,036	36,250	50,786	---	---	50,786	---	---	77,149	8,423	---	---	---	---
HOLLAND	[0]	201	15,501	11,125	4,376	42	---	4,418	---	---	(150)	---	---	---	---	---
HOLLANDALE		274	10,612	17,719	(7,107)	1,697	500	(5,910)	---	---	---	1,548	---	---	---	---
HOLLOWAY		112	4,689	16,966	(12,277)	8,935	---	(3,342)	---	---	---	---	---	---	---	---
HOLT	[0]	97	560	411	149	---	---	149	---	---	---	---	---	---	---	---
HOUSTON	[*]	988	49,737	44,062	5,675	---	---	5,675	---	---	---	6,028	---	---	---	---
HOWARD LAKE	[3]	1,770	443,418	335,521	107,897	10,834	7,150	111,581	---	---	77,002	23,973	---	---	---	---
HOYT LAKES		2,280	252,405	310,540	(58,135)	---	---	(58,135)	---	---	(51,378)	8,794	---	---	---	---
IHLEN	[0]	91	12,699	9,090	3,609	---	---	3,609	---	---	---	---	---	---	---	---
IONA	[0] [1]	150	13,886	16,065	(2,179)	34	(2,145)	---	---	---	(2,000)	---	---	---	---	---
IRON JUNCTION	[0]	127	2,473	984	1,489	383	293	1,579	---	---	415	---	---	---	293	1,027
IRONTON	[*]	555	62,112	45,695	16,417	6,946	1,600	21,763	---	---	---	370	---	1,600	3,000	---
ISANTI		2,134	97,138	102,464	(5,326)	45,812	---	40,486	---	---	---	13,590	---	---	---	---
ISLE		655	75,583	61,183	14,400	163	---	14,563	---	---	---	---	---	---	---	---
IVANHOE	[1]	719	165,218	137,532	27,686	11,105	31,605	7,186	---	---	---	---	---	---	31,605	20,688
JANESVILLE		2,070	132,399	83,154	49,245	13,244	23,524	38,965	---	---	12,356	---	---	13,808	20,000	---
JASPER		591	78,639	102,207	(23,568)	1,623	20,950	(42,895)	---	---	(3,566)	32,870	---	20,950	8,000	---
JEFFERS		426	23,421	20,827	2,594	549	---	3,143	---	---	---	1,686	---	---	---	---
JOHNSON	[0]	35	1,234	960	274	---	---	274	---	---	---	---	---	---	---	---
KANDIYOHI	[0]	538	32,115	32,511	(396)	283	---	(113)	---	---	---	---	---	---	---	---
KARLSTAD		858	48,145	49,269	(1,124)	1,484	---	360	---	---	(20,000)	8,248	---	---	---	---
KASOTA	[3]	691	62,201	74,671	(12,470)	10,125	1,050	(3,395)	---	---	---	20,740	---	1,050	16,000	---
KEEWATIN	[0]	1,100	40,934	24,443	16,491	35,048	---	51,539	---	---	---	---	---	---	---	---
KELLIHER	[0] [3]	367	35,119	34,056	1,063	208	---	1,271	---	---	(10,000)	---	---	---	---	---
KELLOGG		444	34,021	41,241	(7,220)	2,082	---	(5,138)	---	---	---	---	---	---	---	---
KENNEDY		306	31,276	28,202	3,074	6,273	6,008	3,339	---	---	---	---	---	6,008	2,565	---
KENNETH	[0]	72	3,495	2,867	628	273	---	901	---	---	---	---	---	---	---	---
KENSINGTON		287	18,131	24,244	(6,113)	---	---	(6,113)	---	---	(697)	---	---	---	---	---
KENT	[0]	120	8,771	2,105	6,666	---	---	6,666	---	---	---	---	---	---	---	---
KENYON		1,584	120,149	77,647	42,502	---	---	42,502	---	---	---	31,334	---	---	---	---
KERKHOVEN	[*]	745	65,475	22,468	43,007	10,279	1,044	52,242	---	---	10,044	17,467	---	1,044	9,000	---
KETTLE RIVER		190	18,084	14,514	3,570	384	---	3,954	---	---	---	---	---	---	---	---
KIESTER	[0]	587	25,791	13,625	12,166	11,267	797	22,636	---	---	(24,406)	---	---	4,460	35,000	---
KILKENNY	[0]	170	10,080	6,507	3,573	3,039	---	6,612	---	---	---	698	---	---	---	---
KIMBALL		689	52,366	69,209	(16,843)	11,231	7,806	(13,418)	9,119	---	(7,777)	---	---	7,806	34,000	---
KINNEY	[0]	234	9,884	13,902	(4,018)	---	---	(4,018)	---	---	---	---	---	---	---	---
LA PRAIRIE	[0]	544	30,076	26,536	3,540	---	---	3,540	---	---	---	---	---	---	---	---
LA SALLE		92	9,712	19,769	(10,057)	77	---	(9,980)	---	---	6,047	---	---	---	---	---
LAFAYETTE		478	58,650	50,705	7,945	298	---	8,243	---	---	4,875	1,617	---	1,266	4,402	---
LAKE BENTON	[1]	656	141,076	163,257	(22,181)	4,706	83,228	(100,703)	---	---	---	791,199	1,200,000	83,228	1,107,615	---
LAKE BRONSON		254	19,215	25,739	(6,524)	---	---	(6,524)	---	---	(6,524)	---	---	---	---	---
LAKE CRYSTAL		2,188	186,080	142,533	43,547	1,877	18,334	27,090	---	---	---	---	---	18,334	10,000	---
LAKE LILLIAN	[0]	227	20,057	22,529	(2,472)	272	---	(2,200)	---	---	---	---	---	---	---	---
LAKE PARK		747	85,570	84,791	779	---	25,334	(24,555)	---	---	(6,000)	18,258	---	25,334	10,000	---
LAKE WILSON	[3] [2]	302	81,716	71,449	10,267	1,301	---	11,568	---	---	500	29,596	---	---	---	---
LAKEFIELD	[4]	1,676	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKELAND	[0]	2,066	184,713	126,373	58,340	4,901	---	63,241	---	---	(5,150)	8,201	---	---	---	---
LAMBERTON		958	72,822	63,612	9,210	952	---	10,162	---	---	9,500	9,017	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LANCASTER	[0]	336	25,790	22,714	3,076	16,339	2,850	16,565	---	---	---	---	---	---	2,850	14,000
LANDFALL	[0]	623	44,827	34,315	10,512	---	---	10,512	---	---	---	---	---	---	---	---
LANESBORO	[4]	845	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,139	112,832	58,676	54,156	81,992	67,725	68,423	---	---	---	835,319	---	---	67,725	---
LEROY		928	114,447	103,668	10,779	903	11,996	(314)	---	---	(104,683)	---	---	---	11,996	23,072
LESTER PRAIRIE	[0]	1,253	93,993	40,048	53,945	11,037	---	64,982	---	---	60,253	---	---	---	---	---
LEWISTON		1,492	96,307	63,619	32,688	4,064	---	36,752	---	---	---	110,751	---	---	---	---
LEWISVILLE	[1]	298	19,783	32,883	(13,100)	7,984	---	(5,116)	---	---	(17,783)	---	---	---	---	22,386
LEXINGTON		2,275	84,946	95,427	(10,481)	2,406	---	(8,075)	---	---	20,266	---	---	---	---	---
LINDSTROM		2,992	193,691	118,368	75,323	45,797	96,876	24,244	---	---	5,079	---	650,000	96,876	35,000	---
LISMORE		249	23,326	15,468	7,858	105	---	7,963	---	---	33,724	581	---	---	---	---
LITTLEFORK		874	51,930	35,243	16,687	---	330	16,357	---	---	---	172,052	167,257	330	---	---
LONG LAKE		1,901	174,025	128,829	45,196	4,255	---	49,451	---	---	---	5,397	---	---	---	---
LONSDALE	[0]	1,487	114,839	73,141	41,698	49,791	---	91,489	---	---	82,500	3,528	---	---	---	---
LORETTO	[0]	546	45,144	32,774	12,370	6,821	2,057	17,134	---	---	70,000	---	---	---	---	---
LOWRY	[0]	232	9,509	11,544	(2,035)	2,761	---	726	---	---	(16,000)	17,088	---	---	---	---
LUCAN	[0]	224	15,407	10,022	5,385	---	---	5,385	---	---	---	---	---	---	---	---
LYLE		511	56,571	33,223	23,348	16,746	8,868	31,226	---	---	28,000	7,617	---	---	---	---
LYND	[2]	304	46,380	48,696	(2,316)	2,165	---	(151)	---	---	---	26,909	27,325	---	---	---
MABEL	[0]	738	74,912	41,014	33,898	2,968	---	36,866	---	---	(59,625)	42,802	---	---	---	---
MADELIA		2,230	412,479	297,116	115,363	67,935	105,073	78,225	---	---	(11,000)	45,157	---	---	97,131	670,985
MADISON		1,886	248,734	410,861	(162,127)	831	---	(161,296)	---	---	(79,000)	30,750	---	---	---	---
MADISON LAKE		767	48,300	34,228	14,072	3,370	---	17,442	---	---	15,000	1,383	---	---	---	---
MAGNOLIA	[*] [3]	152	28,677	17,767	10,910	17,870	1,795	26,985	---	---	(19,369)	2,697	---	---	1,795	10,275
MAHNOMEN		1,191	99,452	100,063	(611)	145	6,643	(7,109)	---	---	(18,999)	4,502	---	---	6,643	2,667
MANCHESTER	[0]	64	2,787	1,986	801	654	---	1,455	---	---	---	---	---	---	---	---
MANTORVILLE		1,029	36,248	73,308	(37,060)	17,022	---	(20,038)	---	---	---	---	---	---	---	---
MAPLE LAKE	[0]	1,571	154,766	80,218	74,548	49,563	58,151	65,960	29,403	---	6,602	68,785	21,140	---	52,626	45,000
MAPLE PLAIN	[*]	2,198	114,768	51,829	62,939	---	---	62,939	---	---	---	---	---	---	---	---
MAPLETON		1,557	145,600	83,955	61,645	6,943	1,941	66,647	---	---	66,000	12,128	---	---	1,941	---
MAPLEVIEW	[0] [3]	201	25,870	31,600	(5,730)	---	---	(5,730)	---	---	(10,000)	5,300	---	---	---	---
MARBLE	[0]	607	26,326	13,955	12,371	---	---	12,371	---	---	5,700	---	---	---	---	---
MARIETTA	[21]	196	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MAYER	[0]	532	32,746	32,566	180	2,143	---	2,323	---	---	---	---	---	---	---	---
MAYNARD		427	29,856	55,965	(26,109)	11,098	7,300	(22,311)	---	---	(8,000)	---	---	---	7,300	11,000
MAZEPPA		769	25,629	11,535	14,094	4,743	---	18,837	---	---	---	---	---	---	---	---
MC INTOSH	[1]	650	86,899	88,201	(1,302)	2,134	19,159	(18,327)	---	---	(1,303)	361	---	---	19,159	8,000
MC KINLEY	[0]	116	10,207	12,116	(1,909)	12,247	---	10,338	---	---	---	10,000	---	---	---	---
MEADOWLANDS	[0]	121	9,306	13,926	(4,620)	216	---	(4,404)	---	---	---	---	---	---	---	---
MEDFORD		802	69,494	45,349	24,145	---	---	24,145	---	---	---	2,919	---	---	---	---
MENAHGA		1,137	68,753	122,123	(53,370)	1,279	---	(52,091)	---	---	2,000	---	---	---	---	---
MIDDLE RIVER	[0]	272	20,913	17,601	3,312	1,089	7,695	(3,294)	---	---	(4,000)	---	---	---	4,817	2,000
MILACA		2,410	193,148	204,216	(11,068)	942	63,425	(73,551)	---	---	---	25,282	---	---	62,835	15,000
MILAN		327	17,451	25,545	(8,094)	100	---	(7,994)	---	---	---	---	---	---	---	---
MILLVILLE		169	11,061	4,462	6,599	---	---	6,599	---	---	---	---	---	---	---	---
MILROY		284	27,302	21,799	5,503	455	---	5,958	---	---	---	---	---	---	---	---
MINNEOTA		1,417	148,020	139,519	8,501	6,171	30,888	(16,216)	---	---	---	44,184	---	---	30,888	11,613
MINNESOTA LAKE	[3]	679	94,563	70,183	24,380	19,428	---	43,808	---	---	---	---	10,889	---	---	---
MINNETONKA BEACH	[0]	582	47,586	43,104	4,482	3,348	---	7,830	---	---	---	---	---	---	---	---
MONTGOMERY		2,580	153,285	160,389	(7,104)	24	---	(7,080)	---	---	---	---	---	---	---	---
MONTROSE	[0]	1,076	81,420	44,130	37,290	2,608	---	39,898	---	---	32,310	---	---	---	---	---
MOOSE LAKE		2,173	58,168	52,434	5,734	---	---	5,734	---	---	(6,040)	31,117	---	---	---	---
MORGAN		940	77,282	112,156	(34,874)	7,051	---	(27,823)	---	---	---	---	---	---	---	---
MORRISTOWN	[0]	855	88,009	29,948	58,061	274,909	33,103	299,867	---	---	---	2,769	265,000	33,103	260,000	---
MORTON		437	32,591	21,471	11,120	---	---	11,120	---	---	---	---	---	---	---	---
MOTLEY		495	136,973	113,814	23,159	1,457	42,533	(17,917)	---	---	34,700	30,230	---	---	42,533	20,000
MOUNTAIN LAKE		2,054	193,738	132,692	61,046	2,116	---	63,162	---	---	35,079	26,886	---	---	---	---
MURDOCK		276	28,704	25,190	3,514	---	---	3,514	---	---	(4,000)	---	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
MYRTLE	[0] [3]	56	2,105	2,489	(384)	---	---	(384)	---	---	---	1,457	---	---	---	
NASHUA	[0]	63	983	648	335	---	---	335	---	---	---	---	---	---	---	
NASHWAUK	[4]	978	---	---	---	---	---	---	---	---	---	---	---	---	---	
NERSTRAND	[0] [3]	267	18,306	8,034	10,272	10,783	---	21,055	---	---	---	(850)	---	---	---	
NEVIS		401	30,730	39,462	(8,732)	21,730	6,240	6,758	---	---	---	(35,721)	---	---	6,240	15,000
NEW AUBURN	[0]	371	25,568	28,440	(2,872)	---	---	(2,872)	---	---	---	(10,728)	12,495	---	---	---
NEW GERMANY	[0]	379	18,837	14,292	4,545	191	---	4,736	---	---	---	2,753	---	---	---	---
NEW LONDON		1,042	80,123	58,538	21,585	---	---	21,585	---	---	---	---	5,617	---	---	---
NEW MARKET		281	57,409	31,629	25,780	199,217	---	224,997	---	---	---	196,793	73,180	---	---	---
NEW MUNICH	[0]	335	15,676	36,175	(20,499)	11,000	---	(9,499)	---	10,000	---	---	---	---	---	---
NEW RICHLAND		1,209	114,945	88,483	26,462	4,043	9,967	20,538	---	---	---	4,100	17,299	---	9,730	15,000
NEW TRIER	[0]	97	10,794	36,866	(26,072)	317	---	(25,755)	---	---	---	---	---	---	---	3,304
NEW YORK MILLS		1,039	71,460	69,029	2,431	4,748	---	7,179	---	---	---	20,000	7,686	---	---	---
NEWFOLDEN	[0]	341	22,987	9,695	13,292	768	16,903	(2,843)	---	---	---	---	---	---	16,903	6,000
NICOLLET		862	78,201	52,976	25,225	---	---	25,225	---	---	---	5,182	28,305	---	---	---
NIELSVILLE		88	11,857	21,530	(9,673)	54	2,489	(12,108)	---	---	---	4,089	747	---	2,489	900
NORCROSS	[2]	76	7,960	13,577	(5,617)	---	---	(5,617)	---	---	---	(5,000)	---	---	---	---
NORTHOME	[3]	280	25,817	74,015	(48,198)	2,797	8,300	(53,701)	---	---	---	(6,095)	2,126	---	8,300	12,000
NORTHROP	[0]	262	28,113	72,676	(44,563)	13,387	---	(31,176)	13,387	---	---	---	---	---	---	---
ODESSA	[0]	138	27,110	19,466	7,644	1,465	---	9,109	1,465	---	---	---	---	---	---	---
ODIN		119	12,985	16,479	(3,494)	114	4,132	(7,512)	---	---	---	---	---	---	4,132	1,694
OGILVIE	[*]	539	16,202	23,369	(7,167)	1,270	---	(5,897)	---	---	---	(9,000)	---	---	---	3,000
OKABENA	[2]	206	36,727	29,294	7,433	2,583	---	10,016	2,583	---	---	---	---	---	---	---
OKLEE	[2]	419	58,593	85,795	(27,202)	17,056	39,731	(49,877)	---	147,780	---	---	147,780	39,500	39,731	15,000
ONAMIA		851	43,442	22,171	21,271	2,198	---	23,469	---	---	---	12,500	---	---	---	---
ORMSBY	[*]	162	41,931	22,926	19,005	89,332	20,076	88,261	---	88,765	---	---	128,732	---	20,076	254,739
ORR	[3]	282	88,734	124,049	(35,315)	2,100	---	(33,215)	---	---	---	---	25,900	---	---	---
ORTONVILLE		2,067	302,059	324,634	(22,575)	15,730	91,805	(98,650)	---	---	---	---	34,598	---	88,775	---
OSAKIS	[1]	1,357	289,817	436,574	(146,757)	2,700	---	(144,057)	---	---	---	(37,820)	---	---	---	---
OSLO		361	62,517	74,860	(12,343)	---	6,723	(19,066)	---	---	---	---	---	---	6,723	46,507
OSTRANDER		264	13,870	13,364	506	---	---	506	---	---	---	---	---	---	---	---
PALISADE	[*]	147	13,093	12,016	1,077	1,942	---	3,019	---	---	---	---	---	---	---	---
PARKERS PRAIRIE		970	81,652	64,250	17,402	4,637	1,971	20,068	---	---	---	---	17,500	---	1,971	---
PAYNESVILLE		2,348	287,454	226,111	61,343	13,727	---	75,070	---	---	---	138,000	1,166	---	---	---
PEASE	[20]	164	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PELICAN RAPIDS		1,998	291,915	248,152	43,763	1,781	3,157	42,387	---	---	---	78,591	64,628	---	3,157	35,000
PEMBERTON	[0]	239	23,202	20,618	2,584	20,908	2,458	21,034	---	---	---	---	27,259	20,000	2,458	4,000
PENNOCK	[*]	479	32,634	9,406	23,228	1,752	---	24,980	---	---	---	---	---	---	1,752	---
PEQUOT LAKES		896	140,102	262,223	(122,121)	28,012	5,887	(99,996)	---	---	---	---	1,470,415	1,625,000	5,887	9,294
PERHAM		2,397	234,171	250,070	(15,899)	19,368	836	2,633	---	---	---	---	---	---	836	---
PERLEY	[0] [24]	122	9,161	1,435	7,726	---	---	7,726	---	---	462	17,000	334,343	---	---	---
PETERSON	[0]	244	8,359	6,646	1,713	---	---	1,713	---	---	---	---	---	---	---	---
PIERZ	[3][21]	1,150	300,766	254,392	46,374	---	---	46,374	---	---	---	124,925	---	---	---	---
PILLAGER		348	37,145	59,697	(22,552)	1,137	---	(21,415)	---	---	---	---	---	---	---	---
PINE ISLAND		2,313	254,490	178,396	76,094	808	6,213	70,689	---	---	---	---	3,437	69,000	6,213	30,000
PINE RIVER		984	67,615	57,242	10,373	---	---	10,373	---	---	---	16,570	12,307	---	---	---
PLATO	[0]	334	18,041	21,004	(2,963)	29	---	(2,934)	---	---	---	---	---	---	---	---
PLUMMER	[1]	279	51,269	55,172	(3,903)	469	8,250	(11,684)	---	---	---	(8,900)	---	---	8,250	4,000
PORTER	[3]	207	30,525	23,127	7,398	231	3,771	3,858	---	---	---	---	---	---	3,771	1,468
PRESTON		1,517	204,633	183,382	21,251	86,431	62,166	45,516	---	---	---	---	233,789	---	62,166	22,936
PRINSBURG	[0]	504	19,702	12,667	7,035	7,486	1,113	13,408	---	---	---	---	7,375	---	---	---
RACINE		326	36,060	32,928	3,132	278	981	2,429	---	---	---	---	3,950	---	981	7,004
RANDALL	[3]	587	76,352	148,836	(72,484)	---	13,862	(86,346)	---	---	---	---	---	---	13,862	7,000
RANDOLPH	[0]	379	19,021	12,459	6,562	173,445	---	180,007	---	---	---	---	---	---	---	---
RANIER	[3]	195	172,899	193,531	(20,632)	10,966	3,650	(13,316)	---	---	---	---	8,024	---	3,650	7,000
RAYMOND	[0] [3]	705	65,730	63,707	2,023	---	---	2,023	---	---	---	---	---	---	---	---
RED LAKE FALLS		1,507	129,522	118,214	11,308	12,323	44,452	(20,821)	---	127,500	---	---	329,144	322,500	39,615	20,500
REMER	[3][0]	353	71,141	41,485	29,656	---	11,214	18,442	---	---	---	(272)	---	---	---	12,000

Table 8
Public Service Enterprises
Analysis of Water Service Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
RENVILLE		1,367	197,437	162,353	35,084	90,058	129,352	(4,210)	90,058	---	---	(682)	---	---	129,352	69,000
REVERE	[2]	109	20,538	9,195	11,343	42	---	11,385	---	---	---	---	3,490	---	---	---
RICE		742	49,087	53,687	(4,600)	1,420	---	(3,180)	---	---	2,000	---	---	---	---	---
RICHMOND	[0]	1,140	42,732	36,303	6,429	1,176	---	7,605	---	---	---	---	---	---	---	---
RIVERTON	[0]	120	9,654	7,267	2,387	3,693	---	6,080	2,598	---	332	---	---	---	---	---
ROCKVILLE	[0]	671	62,872	8,509	54,363	8,127	25,925	36,565	1,662	---	---	---	---	---	25,925	610,000
ROGERS	[99]	2,698														
ROLLINGSTONE		735	37,859	35,004	2,855	612	---	3,467	---	---	9,350	2,183	---	---	---	---
ROSCOE		136	8,649	4,967	3,682	---	---	3,682	---	---	---	---	---	---	---	---
ROSE CREEK	[0] [3]	372	41,502	38,772	2,730	841	---	3,571	---	---	---	---	---	---	---	---
ROSEAU		2,755	297,793	265,739	32,054	38,791	76,308	(5,463)	---	---	---	141,732	---	---	76,308	98,968
ROTHSAY	[0]	454	45,149	24,055	21,094	9,534	17,766	12,862	6,485	---	3,012	---	---	---	---	7,400
ROUND LAKE	[4]	450	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROYALTON	[0]	863	56,039	31,984	24,055	3,591	5,429	22,217	---	---	---	---	4,765	---	5,429	6,300
RUSH CITY		1,667	159,295	142,026	17,269	32,969	---	50,238	24,853	---	---	71,800	200,153	---	---	---
RUSHFORD		1,638	72,959	95,756	(22,797)	2,212	---	(20,585)	---	---	---	292,989	190,880	---	---	---
RUSHFORD VILLAGE	[0]	703	19,892	8,662	11,230	1,677	---	12,907	---	---	---	---	---	---	---	---
RUSHMORE		358	39,259	40,958	(1,699)	2,325	---	626	---	---	---	---	---	---	---	---
RUSSELL		383	21,863	42,152	(20,289)	70	110	(20,329)	---	---	---	---	---	---	110	---
RUTHTON	[2]	317	33,290	38,286	(4,996)	21,289	21,053	(4,760)	---	---	---	---	---	30,500	21,053	303,000
SABIN	[0]	491	42,702	14,071	28,631	395	4,500	24,526	---	---	---	---	---	---	4,500	15,000
SACRED HEART	[3]	569	106,870	138,711	(31,841)	92,529	22,127	38,561	84,000	---	---	---	8,541	---	22,127	61,794
SANBORN		441	34,134	59,475	(25,341)	11	---	(25,330)	---	---	---	7,700	13,292	---	---	---
SANDSTONE		2,101	122,273	67,843	54,430	3,656	10,916	47,170	---	---	---	30,423	---	---	10,916	5,000
SARGEANT	[0]	73	3,919	8,716	(4,797)	70	---	(4,727)	---	---	---	(6,000)	---	---	---	---
SCANLON	[3]	879	175,912	144,082	31,830	5,616	39,599	(2,153)	---	---	---	(24,884)	42,649	---	38,565	15,000
SEBEKA	[0]	654	45,655	21,558	24,097	5,870	---	29,967	---	---	---	18,550	8,339	---	---	---
SHAFFER	[0] [3]	399	71,083	40,915	30,168	49,275	27,357	52,086	32,771	---	---	(96,988)	---	---	27,357	27,301
SHELLY	[0]	202	20,376	35,454	(15,078)	1,957	4,945	(18,066)	---	---	---	---	1,518	---	4,945	2,000
SHERBURN		1,071	77,539	60,992	16,547	2,845	---	19,392	---	---	---	---	26,000	---	---	---
SILVER BAY		2,066	407,974	325,464	82,510	17,890	6,928	93,472	---	400,770	---	(116,000)	683,867	---	6,928	1,000
SILVER LAKE		793	63,192	55,034	8,158	6,403	4,734	9,827	---	---	---	(3,500)	25,380	---	4,734	14,777
SKYLINE		337	18,609	20,172	(1,563)	---	12,172	(13,735)	---	---	---	(42,750)	161,813	---	12,172	10,000
SLAYTON	[1]	2,150	262,037	313,374	(51,337)	20,390	---	(30,947)	---	---	---	---	26,341	---	---	---
SOUTH HAVEN		200	7,293	7,481	(188)	---	---	(188)	---	---	---	---	---	---	---	---
SPICER		1,183	82,793	91,305	(8,512)	16,130	---	7,618	---	---	---	---	198,559	---	---	---
SPRING GROVE	[0]	1,237	119,204	74,520	44,684	4,298	---	48,982	---	---	---	(36,307)	1,089	---	---	---
SPRING PARK		1,843	243,242	169,698	73,544	43,722	---	117,266	---	---	---	---	1,437	---	---	---
SPRING VALLEY		2,478	243,022	179,995	63,027	---	4,668	58,359	---	---	---	(18,195)	72,677	---	16,985	16,888
SPRINGFIELD		2,178	197,749	228,967	(31,218)	4,580	---	(26,638)	---	---	---	---	13,245	---	---	---
STACY	[3]	1,290	158,288	140,996	17,292	9,427	---	26,719	6,709	---	---	25,000	---	---	---	---
STARBUCK	[0]	1,195	172,739	80,553	92,186	7,837	63,156	36,867	---	---	---	---	1,149	---	63,156	51,150
STEEN	[0]	178	12,394	14,071	(1,677)	1,474	127	(330)	---	---	---	---	---	---	127	257
STEPHEN		690	77,463	127,591	(50,128)	60,609	1,500	8,981	---	---	---	(20,000)	---	---	1,500	15,000
STEWART	[*]	572	28,012	30,526	(2,514)	275	---	(2,339)	---	---	---	652	---	---	---	---
STORDEN		265	22,146	43,510	(21,364)	---	---	(21,364)	---	---	---	(92,183)	---	---	---	---
STRANDQUIST		78	4,475	2,010	2,465	---	---	2,465	---	---	---	2,465	---	---	---	---
STRATHCONA	[0]	42	237	150	87	---	---	87	---	---	---	---	---	---	---	---
ST. BONIFACIUS	[*]	1,829	138,166	75,023	63,143	38,140	7,864	93,419	---	---	---	32,130	---	---	---	---
ST. CLAIR		720	46,000	28,108	17,892	5,356	---	23,248	---	---	---	---	100,248	---	---	---
ST. FRANCIS		4,414	209,832	204,199	5,633	---	---	5,633	---	---	---	---	36,299	---	---	---
ST. HILAIRE	[0]	294	23,575	15,090	8,485	875	---	9,360	630	---	---	---	---	---	---	---
ST. LEO		107	10,165	8,071	2,094	123	1,175	1,042	---	---	---	446	2,146	---	1,175	3,135
ST. MARTIN	[0]	283	30,968	12,102	18,866	8,940	2,609	25,197	8,792	---	---	10,000	---	---	2,609	10,520
SWANVILLE	[0] [3]	318	58,051	47,272	10,779	---	---	10,779	---	---	---	(19,427)	16,768	---	---	---
TACONITE	[0]	317	---	16,332	(16,332)	18,699	---	2,367	18,699	---	---	---	---	---	---	---
TAUNTON	[1]	170	36,310	40,143	(3,833)	9,777	7,340	(1,396)	---	---	---	---	---	---	7,340	8,468
TAYLORS FALLS		830	96,220	63,064	33,156	8,098	---	41,254	---	---	---	---	29,115	---	---	---

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 8
Public Service Enterprises
Analysis of Water Service Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
THOMSON	[0]	146	13,159	7,960	5,199	1,389	---	6,588	---	---	---	1,000	---	---	---	---
TINTAH	[0] [2]	69	6,660	1,758	4,902	5,158	4,100	5,960	---	---	---	---	---	---	4,100	5,000
TONKA BAY		1,496	120,753	175,181	(54,428)	---	---	(54,428)	---	---	---	---	---	---	---	---
TOWER	[0] [24]	496	60,030	52,688	7,342	4,500	---	11,842	4,500	---	---	---	---	---	---	---
TRACY	[3]	2,017	355,668	249,864	105,804	41,168	1,125	145,847	---	---	---	217,005	4,032	---	---	---
TRIMONT		731	83,203	114,907	(31,704)	37,749	27,650	(21,605)	5,662	---	4,271	---	---	---	27,650	50,000
TROMMALD	[3]	113	8,426	3,876	4,550	825	---	5,375	---	---	(29,875)	28,885	---	---	---	5,151
TROSKY		119	6,972	4,617	2,355	962	201	3,116	---	---	---	11,153	131,670	121,304	201	320
TRUMAN		1,274	129,748	112,155	17,593	26,970	40,591	3,972	---	---	---	---	578,852	460,000	39,693	14,300
TWIN LAKES		138	9,750	10,458	(708)	3,163	2,455	---	---	---	---	---	---	---	---	---
TWIN VALLEY	[1]	815	172,592	174,710	(2,118)	58,581	51,408	5,055	---	---	---	---	2,188	---	51,408	32,000
TYLER		1,218	112,181	118,470	(6,289)	2,747	9,621	(13,163)	---	---	---	---	---	---	9,621	17,452
ULEN		533	30,722	17,985	12,737	4,631	---	17,368	1,880	---	2,751	---	885	---	---	---
UNDERWOOD	[0]	335	25,192	31,379	(6,187)	125	---	(6,062)	---	---	---	---	420	---	---	---
UPSALA	[*]	407	38,713	37,051	1,662	570	---	2,232	---	---	---	14,573	---	---	---	---
UTICA		214	14,613	18,188	(3,575)	3,842	---	267	3,842	---	---	---	---	---	---	---
VERGAS	[0]	283	33,838	19,457	14,381	12,474	13,650	13,205	---	---	---	2,000	536	---	13,650	5,500
VERMILLION	[0]	510	30,841	45,368	(14,527)	45,065	19,362	11,176	42,824	---	---	38,182	---	---	19,362	40,000
VERNDALE		542	41,306	36,025	5,281	1,015	5,867	429	---	---	---	---	1,274	---	5,867	3,805
VERNON CENTER		327	48,005	27,480	20,525	231	4,198	16,558	---	---	---	---	32,720	---	4,198	6,236
VESTA		325	29,508	18,671	10,837	---	---	10,837	---	---	---	(15,000)	23,689	---	---	---
VICTORIA		3,899	220,872	347,074	(126,202)	419	5,346	(131,129)	---	---	---	---	---	---	5,346	46,500
VIKING	[2]	88	5,110	5,652	(542)	---	287	(829)	---	---	---	---	---	---	---	---
WABASHA	[0] [3]	2,571	449,310	220,990	228,320	50,420	---	278,740	---	---	5,632	169,577	15,360	---	---	---
WABASSO		683	70,616	44,274	26,342	---	---	26,342	---	---	---	4,500	18,871	---	---	---
WALDORF		246	14,163	12,430	1,733	---	---	1,733	---	---	---	(23,000)	24,762	---	---	---
WALKER		1,013	89,971	87,965	2,006	13,546	---	15,552	---	---	---	---	1,381,295	1,380,025	---	---
WALNUT GROVE		621	45,811	66,633	(20,822)	2,701	---	(18,121)	---	---	---	---	---	---	---	---
WALTERS	[0]	88	2,921	1,522	1,399	16	224	1,191	---	---	---	---	---	---	---	---
WALTHAM	[*] [3]	158	15,815	18,241	(2,426)	296	---	(2,130)	---	---	---	---	8,647	---	---	---
WANAMINGO		944	94,691	34,149	60,542	4,114	---	64,656	---	---	---	28,000	---	---	---	---
WANDA	[0]	100	7,590	5,603	1,987	843	---	2,830	---	---	---	---	2,842	---	---	---
WARBA		138	11,098	24,147	(13,049)	1,348	---	(11,701)	---	---	---	---	---	---	---	---
WARREN		1,720	125,431	99,329	26,102	23,997	19,414	30,685	---	72,296	---	---	215,422	228,748	19,414	190,000
WARROAD		1,896	168,258	165,430	2,828	3,692	---	6,520	---	---	---	---	122,702	---	---	---
WATERTOWN		2,795	202,870	147,072	55,798	138,280	46,313	147,765	15,454	---	---	15,769	---	---	46,313	40,000
WATERVILLE		1,852	143,443	103,961	39,482	26,001	41,873	23,610	---	---	---	---	7,321	---	41,873	45,000
WATKINS	[0]	854	51,514	43,429	8,085	1,939	---	10,024	1,356	---	---	---	---	---	---	---
WATSON	[3]	200	28,974	45,564	(16,590)	14,337	---	(2,253)	14,304	---	---	---	---	---	---	---
WAUBUN	[0] [3]	392	35,251	24,221	11,030	1,836	864	12,002	---	---	---	---	852	---	---	---
WAVERLY	[0]	692	53,323	55,904	(2,581)	1,775	---	(806)	---	---	---	---	---	---	---	---
WELCOME		785	50,514	57,542	(7,028)	417	---	(6,611)	---	---	---	---	---	---	---	---
WELLS		2,380	222,905	241,932	(19,027)	28,755	---	9,728	---	---	---	---	10,442	---	---	---
WENDELL	[0]	156	9,098	9,238	(140)	---	---	(140)	---	---	---	(25,000)	25,391	---	---	---
WEST CONCORD	[0] [3]	909	119,495	89,788	29,707	5,927	---	35,634	---	---	---	10,000	---	---	---	---
WESTBROOK		834	76,235	75,510	725	---	---	725	---	---	---	---	---	---	---	---
WHEATON		1,641	189,942	122,566	67,376	---	70,300	(2,924)	---	---	---	---	2,155	---	70,300	29,500
WILDER	[0]	76	10,401	2,359	8,042	21	4,620	3,443	---	---	---	---	---	---	4,620	2,000
WILLERNIE		568	34,837	42,412	(7,575)	3,448	3,499	(7,626)	---	---	---	---	---	---	---	---
WILMONT	[3]	349	45,842	63,979	(18,137)	6,898	8,984	(20,223)	---	---	---	(48,659)	21,559	---	8,978	15,000
WINGER	[3]	150	24,244	43,499	(19,255)	2,983	---	(16,272)	---	---	---	---	---	---	---	---
WINNEBAGO		1,519	123,608	96,747	26,861	11,731	11,985	26,607	---	---	7,017	---	63,405	---	2,995	5,000
WINSTED		1,853	148,367	88,497	59,870	9,730	---	69,600	---	---	---	---	535,237	463,200	---	---
WINTHROP		1,331	204,460	137,950	66,510	17,829	43,387	40,952	---	---	---	(38,465)	---	---	43,387	84,865
WINTON	[0]	158	7,641	8,219	(578)	---	---	(578)	---	---	---	(1,500)	---	---	---	---
WOLVERTON	[0]	150	20,642	14,485	6,157	179	3,349	2,987	---	---	---	(2,075)	800	---	3,032	3,400
WOOD LAKE		408	40,637	57,307	(16,670)	90	10,551	(27,131)	---	---	---	(5,000)	2,905	---	10,551	4,500
WOODLAND		501	10,029	12,227	(2,198)	10,164	13,419	(5,453)	---	---	---	---	---	---	13,419	12,500

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
WOODSTOCK		147	7,942	5,909	2,033	4,797	367	6,463	---	---	---	18,169	---	---	---	---
WRENSHALL		334	17,001	20,882	(3,881)	107	---	(3,774)	---	---	---	3,346	---	---	---	---
WYKOFF		473	59,794	56,149	3,645	5,115	7,455	1,305	---	---	---	22,628	---	---	5,418	10,000
WYOMING	[*] [3]	2,928	390,635	480,415	(89,780)	142,564	22,843	29,941	643	---	---	277,104	---	---	22,843	20,000
ZIMMERMAN		2,620	358,874	212,751	146,123	7,904	47,324	106,703	---	---	---	118,700	81,139	---	47,324	90,000
ZUMBRO FALLS	[3]	234	42,202	40,459	1,743	2,001	8,798	(5,054)	---	---	---	(5,000)	---	---	8,798	20,000
ZUMBROTA		2,537	317,894	253,924	63,970	40,451	---	104,421	---	---	---	37,850	5,092	---	---	---
TOTAL		<u>408,839</u>	<u>37,965,795</u>	<u>34,430,731</u>	<u>3,535,064</u>	<u>5,517,812</u>	<u>3,721,051</u>	<u>5,331,825</u>	<u>751,144</u>	<u>862,230</u>	<u>585,275</u>	<u>1,580,631</u>	<u>16,139,811</u>	<u>11,610,992</u>	<u>3,423,637</u>	<u>7,211,308</u>

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[23] [24]	1,673	101,392	124,491	(23,099)	52,427	---	29,328	---	45,852	---	46,326	---	---	---	
ADAMS	[23] [24]	758	59,491	89,704	(30,213)	2,150	---	(28,063)	---	---	(6,300)	9,989	---	---	---	
ADRIAN	[0]	1,140	69,946	41,926	28,020	2,774	---	30,794	---	---	35,199	---	---	---	---	
AITKIN	[6]	1,765	---	---	---	---	---	---	---	---	---	---	---	---	---	
AKELEY		411	52,489	103,277	(50,788)	1,749	---	(49,039)	---	---	---	76,862	72,000	12,583	10,000	
ALBANY		1,733	179,104	180,104	(1,000)	3,536	---	2,536	---	---	---	---	---	---	---	
ALBERTA	[0]	133	10,743	11,556	(813)	---	---	(813)	---	---	(813)	---	---	---	---	
ALBERTVILLE		3,226	255,646	195,497	60,149	---	42,553	17,596	---	---	---	206,655	---	40,371	59,559	
ALDEN	[*]	612	27,571	24,949	2,622	8,744	---	11,366	---	---	---	45,000	---	---	---	
ALPHA		148	5,412	11,910	(6,498)	---	---	(6,498)	---	---	---	---	---	---	---	
ALTURA		381	17,017	32,618	(15,601)	---	731	(16,332)	---	---	(43,563)	---	---	---	---	
ALVARADO	[0]	354	50,536	1,790	48,746	7,870	---	56,616	375	2,500	800,000	473,001	467,784	---	---	
AMBOY		538	75,286	120,116	(44,830)	18,199	5,276	(31,907)	11,500	---	---	11,501	---	5,287	7,000	
ANNANDALE		2,496	190,792	151,718	39,074	32,082	---	71,156	---	---	---	---	---	---	---	
APPLETON	[3]	2,422	---	---	---	---	---	---	---	---	---	---	---	---	---	
ARCO		97	10,072	15,418	(5,346)	2,611	5,800	(8,535)	---	---	---	---	---	5,800	4,000	
ARGYLE	[3]	615	---	---	---	---	---	---	---	---	---	---	---	---	---	
ARLINGTON		1,913	152,290	112,069	40,221	14,118	---	54,339	---	---	(27,883)	51,273	---	---	---	
ASHBY	[0]	476	36,829	20,109	16,720	13,116	---	29,836	---	---	---	25,863	---	---	---	
ASKOV		345	22,093	18,686	3,407	497	---	3,904	---	---	---	---	---	---	---	
ATWATER		1,066	42,283	24,504	17,779	4,466	---	22,245	---	---	11,045	---	---	---	---	
AUDUBON	[0]	404	31,846	4,015	27,831	4,883	2,214	30,500	---	---	1,000	11,979	---	2,214	15,000	
AURORA		1,918	208,598	209,427	(829)	12,904	---	12,075	---	---	50,000	227,096	---	---	---	
AVON		1,144	111,183	57,474	53,709	---	---	53,709	---	---	69,129	13,679	---	---	---	
BABBITT	[3]	1,572	---	---	---	---	---	---	---	---	---	---	---	---	---	
BACKUS		290	22,630	52,537	(29,907)	3,800	---	(26,107)	---	---	16,415	---	---	---	---	
BADGER	[0]	460	16,079	11,510	4,569	2,347	---	6,916	---	---	---	24,970	---	---	---	
BAGLEY		1,434	133,641	162,031	(28,390)	6,356	38,074	(60,108)	---	---	---	85,453	---	38,074	11,005	
BALATON		649	71,131	84,573	(13,442)	133,211	---	119,769	---	---	---	124,678	---	---	---	
BARNESVILLE		2,220	128,531	107,295	21,236	22,492	44,931	(1,203)	---	---	---	2,091	---	44,931	18,750	
BARNUM		494	83,762	127,789	(44,027)	8,453	45,770	(81,344)	---	---	17,039	---	310,000	45,770	332,000	
BARRETT	[0]	349	25,534	65,674	(40,140)	---	---	(40,140)	---	---	---	---	---	---	---	
BARRY	[3]	25	---	---	---	---	---	---	---	---	---	---	---	---	---	
BATTLE LAKE	[0]	737	47,937	39,281	8,656	2,164	---	10,820	---	---	---	2,187	---	---	---	
BAUDETTE		1,163	104,181	74,092	30,089	---	---	30,089	---	---	---	267,846	---	---	---	
BEARDSLEY	[0]	265	23,190	9,178	14,012	---	---	14,012	---	---	---	6,015	---	---	---	
BEAVER BAY		153	43,877	35,105	8,772	---	---	8,772	---	---	---	---	---	---	---	
BEAVER CREEK	[0]	251	48,037	5,046	42,991	---	9,756	33,235	---	---	1,000	1,850	---	9,756	28,982	
BECKER		2,366	485,150	665,181	(180,031)	19,475	4,196	(164,752)	---	---	(10,000)	22,883	---	---	---	
BELGRADE		697	63,796	93,637	(29,841)	40,750	25,108	(14,199)	25,000	---	---	---	---	25,108	18,000	
BELLECHESTER		154	14,359	38,259	(23,900)	985	3,490	(26,405)	---	---	8,000	---	---	3,490	6,000	
BELLINGHAM	[0]	232	15,559	31,395	(15,836)	179	---	(15,657)	---	---	(15,657)	---	---	---	---	
BELVIEW	[18]	395	46,327	30,429	15,898	4,731	---	20,629	---	---	28,076	---	---	---	---	
BERTHA		488	53,784	49,767	4,017	256	---	4,273	---	---	---	14,755	---	---	---	
BETHEL		438	17,886	10,072	7,814	1,690	---	9,504	---	---	---	---	---	---	---	
BIG FALLS	[0]	329	6,863	2,770	4,093	223	---	4,316	---	---	(1,800)	---	---	---	---	
BIGFORK	[0]	389	27,030	25,469	1,561	2,920	---	4,481	419	1,210	(4,402)	3,231	---	---	---	
BIRCHWOOD	[0]	1,032	86,539	76,634	9,905	5,599	---	15,504	---	---	(220)	---	---	---	---	
BIRD ISLAND	[0]	1,310	26,520	27,884	(1,364)	---	---	(1,364)	---	---	(1,364)	11,375	---	---	---	
BIWABIK		1,072	76,451	72,148	4,303	---	---	4,303	---	---	---	10,409	---	---	---	
BLACKDUCK	[0]	744	48,609	124,634	(76,025)	71	---	(75,954)	---	---	(3,580)	1,344	---	---	---	
BLOMKEST	[3]	182	---	---	---	---	---	---	---	---	---	---	---	---	---	
BLOOMING PRAIRIE		2,091	391,775	330,996	60,779	5,002	83,732	(17,951)	---	---	35,818	3,875	---	83,732	96,122	
BLUFFTON		195	9,284	10,280	(996)	9,317	568	7,753	1,258	---	---	---	68,000	568	66,000	
BOCK	[0]	119	7,316	5,907	1,409	957	---	2,366	---	---	(263)	---	---	---	---	
BORUP	[3]	102	---	---	---	---	---	---	---	---	---	---	---	---	---	
BOVEY	[3]	655	---	---	---	---	---	---	---	---	---	---	---	---	---	
BOWLUS	[0]	251	7,681	3,162	4,519	306	---	4,825	---	---	---	---	---	---	---	

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BRAHAM		1,271	228,656	154,893	73,763	13,657	14,760	72,660	---	---	---	33,880	16,851	---	14,760	17,000
BRANDON	[0]	466	23,349	21,491	1,858	2,897	10,800	(6,045)	---	---	---	(60,197)	18,400	---	10,800	8,000
BREEZY POINT		774	177,860	203,065	(25,205)	125,640	26,450	73,985	---	---	---	---	200,560	---	26,450	59,000
BREWSTER		539	24,743	32,310	(7,567)	12,339	3,497	1,275	---	---	---	---	6,940	---	2,927	9,825
BRICELYN		408	20,799	19,137	1,662	---	---	1,662	---	---	---	---	---	---	---	---
BROOTEN	[3]	622	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROWERVILLE		770	243,171	183,583	59,588	10,849	9,238	61,199	---	---	---	127,481	---	---	9,238	25,741
BROWNS VALLEY	[0]	707	90,223	39,874	50,349	932	---	51,281	---	---	---	55,236	---	---	---	---
BROWNSDALE	[*]	706	69,841	34,490	35,351	6,166	---	41,517	---	---	---	---	---	---	---	---
BROWNSVILLE	[0]	526	31,609	31,038	571	---	---	571	---	---	---	---	---	---	---	---
BROWNTON		815	60,364	163,225	(102,861)	58,324	11,408	(55,945)	46,299	---	---	36,787	3,302	---	11,408	35,000
BUFFALO LAKE		735	92,206	106,014	(13,808)	16,625	6,497	(3,680)	---	---	---	---	---	---	6,497	12,230
BUHL		875	104,891	154,047	(49,156)	---	8,750	(57,906)	---	---	---	---	---	---	8,750	15,000
BURTRUM	[0]	172	---	---	---	13,845	2,512	11,333	---	---	---	(6,000)	---	---	2,512	17,100
BUTTERFIELD	[3]	566	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BYRON		3,225	289,206	281,037	8,169	22,871	1,323	29,717	---	---	---	---	27,743	---	1,323	5,002
CALLAWAY	[0]	214	21,019	16,858	4,161	566	8,525	(3,798)	---	---	---	(18,798)	---	---	8,525	15,000
CALUMET	[0]	374	50,597	57,816	(7,219)	15,031	---	7,812	3,395	11,636	---	---	---	---	---	---
CAMPBELL	[0]	227	5,305	6,760	(1,455)	5,344	---	3,889	---	---	---	---	---	---	---	---
CANBY		1,850	120,584	119,078	1,506	4,395	33,712	(27,811)	---	---	---	---	---	---	33,712	20,000
CANTON	[0]	358	21,830	41,523	(19,693)	---	---	(19,693)	---	---	---	---	---	---	---	---
CARLOS	[3]	366	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CARLTON	[3]	955	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CARVER		1,146	69,205	206,652	(137,447)	354,512	70,560	146,505	---	---	---	---	119,542	---	70,268	5,000
CASS LAKE	[0]	916	80,362	24,126	56,236	6,393	4,484	58,145	---	---	---	18,240	229,105	276,000	4,484	12,167
CENTER CITY	[0]	679	52,828	51,137	1,691	4,129	---	5,820	---	---	---	---	10,827	---	---	---
CENTERVILLE		2,884	497,767	240,347	257,420	45,588	19,220	283,788	---	---	---	29,421	16,483	---	19,220	---
CEYLON		423	63,880	150,041	(86,161)	25,308	37,428	(98,281)	17,054	---	3,528	---	---	---	37,428	25,000
CHANDLER		286	11,867	17,049	(5,182)	3,590	---	(1,592)	---	---	---	---	---	---	---	---
CHATFIELD		2,448	163,623	211,741	(48,118)	22,156	11,191	(37,153)	---	---	---	45,000	9,543	---	11,191	65,000
CHISAGO CITY		2,399	309,208	321,078	(11,870)	76,022	20,056	44,096	35,265	---	8,452	17,619	---	20,056	52,080	---
CHOKIO	[0]	508	26,409	9,478	16,931	---	21,187	(4,256)	---	---	---	(7,700)	---	---	21,187	40,462
CLARA CITY		1,307	163,559	111,813	51,746	74,102	56,390	69,458	58,150	---	---	---	28,384	---	56,390	84,933
CLAREMONT	[3]	529	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLARISSA		638	32,965	26,732	6,233	4,056	7,004	3,285	---	---	---	(13,348)	---	---	7,004	6,000
CLARKFIELD		968	45,987	68,802	(22,815)	9,414	4,118	(17,519)	5,702	---	3,712	---	105,386	---	4,118	1,600
CLARKS GROVE	[*]	678	18,116	13,214	4,902	4,709	---	9,611	---	---	---	---	16,759	---	---	---
CLEAR LAKE		341	32,372	30,971	1,401	297	8,319	(6,621)	---	---	---	---	6,970	6,970	8,319	4,111
CLEARBROOK	[99]	555	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEARWATER		830	81,754	77,190	4,564	2,801	41,580	(34,215)	---	---	---	(12,801)	42,165	---	41,580	34,123
CLEMENTS	[3]	186	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEVELAND		752	89,248	81,642	7,606	39,525	20,390	26,741	9,100	---	23,275	---	500	---	20,390	57,500
CLIMAX		260	11,960	19,582	(7,622)	1,053	---	(6,569)	---	---	---	---	---	---	---	---
CLINTON	[0]	514	34,274	11,390	22,884	988	---	23,872	---	---	---	---	29,917	---	---	---
COHASSET	[0]	2,380	66,309	53,125	13,184	220	---	13,404	---	---	---	---	---	---	---	---
COKATO		2,495	551,273	363,137	188,136	94,376	96,208	186,304	36,360	---	---	---	121,866	---	96,208	131,118
COLD SPRING		3,003	543,247	551,030	(7,783)	22,474	66,768	(52,077)	---	---	---	---	8,731	---	66,768	75,000
COLERAINE	[3]	1,067	---	---	---	---	---	---	---	---	---	---	---	---	---	---
COLOGNE		868	114,876	134,735	(19,859)	73,467	180,356	(126,748)	---	64,367	---	---	---	---	48,036	244,872
COMFREY		377	16,964	19,022	(2,058)	151	---	(1,907)	---	---	---	---	16,137	---	---	---
COMSTOCK	[0]	122	9,215	3,891	5,324	25	---	5,349	---	---	---	---	2,986	---	---	---
COOK	[*]	667	76,417	59,068	17,349	---	---	17,349	---	---	---	14,226	---	---	---	---
COSMOS		585	28,178	29,616	(1,438)	5,748	---	4,310	---	---	---	---	---	---	---	---
COTTONWOOD		1,066	76,010	85,434	(9,424)	1,713	5,934	(13,645)	---	---	---	---	11,844	---	5,656	13,110
COURTLAND	[3]	472	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CROMWELL	[*]	198	16,679	10,373	6,306	334	---	6,640	---	---	---	---	2,412	---	---	---
CROSBY	[*]	2,132	261,549	252,634	8,915	8,434	---	17,349	---	---	---	---	---	---	---	---
CURRIE		277	16,883	38,077	(21,194)	17,377	15,494	(19,311)	---	---	---	(13,086)	15,706	316,500	15,494	315,000

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CUYUNA	[0]	246	23,999	12,321	11,678	---	---	11,678	---	---	---	---	---	---	---	---
CYRUS	[0]	324	19,487	18,973	514	1,197	1,950	(239)	---	---	(5,600)	---	---	---	1,950	5,000
DALTON	[0]	237	14,163	20,109	(5,946)	20,069	7,909	6,214	4,158	---	---	---	---	---	7,909	4,000
DANUBE		552	21,817	28,800	(6,983)	---	408	(7,391)	---	---	---	10,998	---	---	---	---
DANVERS		101	---	15,961	(15,961)	29,830	6,775	7,094	---	---	---	---	---	---	6,775	3,000
DARWIN	[6]	240	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DASSEL		1,135	174,230	193,504	(19,274)	14,918	14,662	(19,018)	---	---	---	59,870	---	---	14,662	10,000
DAWSON	[3]	1,559	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER CREEK	[3]	303	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER RIVER	[0]	845	90,502	74,853	15,649	52,327	36,744	31,232	30,320	17,709	---	5,301	358,841	36,744	384,000	
DEERWOOD	[*]	527	60,596	70,081	(9,485)	20,054	---	10,569	---	---	---	---	---	---	---	---
DELAVAN		225	8,756	1,949	6,807	---	---	6,807	---	---	(6,183)	9,371	---	---	---	---
DENNISON		153	9,249	25,650	(16,401)	---	---	(16,401)	---	---	---	---	---	---	---	---
DENT	[0]	195	11,163	3,587	7,576	651	873	7,354	---	---	9,250	---	---	---	843	7,700
DEXTER	[0]	310	7,780	14,133	(6,353)	17,028	---	10,675	11,878	---	---	---	---	6,127	---	---
DODGE CENTER		2,150	247,999	273,800	(25,801)	3,762	56,400	(78,439)	---	---	---	1,986	---	---	50,984	780,000
DONNELLY	[0]	225	11,268	18,041	(6,773)	89	---	(6,684)	---	---	---	---	---	---	---	---
DOVER	[3]	453	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DUMONT	[0]	115	7,846	17,853	(10,007)	---	---	(10,007)	---	---	---	---	---	---	---	---
DUNDAS	[0]	583	88,500	73,717	14,783	80,536	211,389	(116,070)	---	---	---	362,093	1,552,153	177,270	2,602,745	
DUNNELL		208	16,878	22,061	(5,183)	19,908	---	14,725	401,885	149,019	---	697,966	176,940	---	---	---
EAGLE BEND		530	14,048	41,018	(26,970)	5,240	---	(21,730)	---	---	---	---	---	---	---	---
EAGLE LAKE		1,828	165,897	155,424	10,473	21,353	7,927	23,899	---	---	15,950	---	---	---	7,927	---
EAST GULL LAKE		908	191,215	379,849	(188,634)	168,910	158,961	(178,685)	174	233	---	197,239	---	---	158,961	428,622
EASTON	[0]	216	24,964	20,307	4,657	---	---	4,657	---	---	---	---	---	---	---	---
ECHO		290	35,458	45,110	(9,652)	2,142	14,983	(22,493)	---	---	(10,000)	---	---	---	14,850	8,000
EDEN VALLEY		793	63,622	145,368	(81,746)	6,971	5,500	(80,275)	---	---	---	---	---	---	5,500	4,000
EDGERTON		1,122	48,535	52,935	(4,400)	1,300	---	(3,100)	---	---	---	---	---	---	---	---
EITZEN	[0]	243	17,384	12,355	5,029	4,819	---	9,848	---	---	---	6,507	---	---	---	10,150
ELBOW LAKE	[0]	1,169	90,050	42,886	47,164	---	---	47,164	---	---	13,777	20,618	---	---	---	---
ELGIN	[*]	774	86,672	93,715	(7,043)	1,712	---	(5,331)	---	---	3,629	---	---	---	---	---
ELIZABETH	[0]	163	10,763	8,637	2,126	---	---	2,126	---	---	---	---	---	---	---	---
ELKO		397	29,891	17,704	12,187	8,618	---	20,805	---	---	14,723	12,766	---	---	---	---
ELKTON	[3]	134	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELLENDALE	[*]	556	39,608	19,829	19,779	17,801	5,525	32,055	---	---	---	---	---	---	5,525	10,000
ELLSWORTH	[3]	554	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE	[3]	684	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELYSIAN		489	90,073	156,000	(65,927)	34,270	26,975	(58,632)	---	---	---	4,312	---	---	27,339	686,121
EMMONS	[0]	429	16,019	10,584	5,435	22	---	5,457	---	---	---	---	---	---	---	---
ERSKINE	[3]	419	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	[0]	566	39,692	23,055	16,637	22,653	---	39,290	---	---	56,775	---	---	---	---	---
EXCELSIOR		2,368	313,888	231,634	82,254	18,595	---	100,849	---	---	28,950	7,663	---	---	---	---
EYOTA	[3]	1,621	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRFAX		1,325	176,028	77,430	98,598	1,466	39,777	60,287	---	---	4,608	3,047	---	---	39,777	59,501
FELTON	[0]	194	3,690	6,305	(2,615)	---	---	(2,615)	---	---	(2,615)	---	---	---	---	---
FERTILE	[3]	853	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FINLAYSON	[3]	265	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FISHER		406	18,568	6,697	11,871	665	---	12,536	---	---	---	---	---	---	---	---
FLENSBURG	[*]	210	4,416	9,797	(5,381)	---	---	(5,381)	---	---	(6,076)	---	---	---	---	---
FLOODWOOD		572	40,063	41,381	(1,318)	1,604	5,932	(5,646)	1,120	---	9,797	---	---	---	5,932	4,408
FOLEY		2,178	205,766	182,240	23,526	4,859	57,224	(28,839)	---	---	---	2,871	---	---	57,224	72,820
FORESTON	[0]	389	18,836	9,993	8,843	20,126	---	28,969	---	---	---	---	---	---	---	---
FOSSTON	[3]	1,500	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FOUNTAIN		315	29,282	26,153	3,129	---	---	3,129	---	---	---	---	---	---	---	---
FRANKLIN		504	26,109	42,394	(16,285)	1,297	---	(14,988)	---	---	---	---	---	---	---	---
FRAZEE	[0]	1,242	67,200	46,740	20,460	2,298	---	22,758	---	---	---	---	---	---	---	---
FREEBORN		293	13,543	8,109	5,434	2,094	---	7,528	---	---	---	---	---	---	---	---
FREEPORT		565	56,111	34,489	21,622	24,282	25,740	20,164	---	---	6,630	---	---	---	25,740	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FROST	[20]	231	---	864	(864)	22,669	42,720	(20,915)	---	515,869	300,000	---	1,298,973	---	36,080	---
FULDA		1,250	46,874	40,513	6,361	2,330	---	8,691	---	---	---	3,157	2,958	---	---	---
GARFIELD	[*]	271	37,972	15,614	22,358	1,723	2,985	21,096	---	21,415	---	---	61,945	---	2,985	3,739
GAYLORD		2,084	119,490	231,279	(111,789)	13,044	---	(98,745)	---	---	---	106,886	4,670	---	---	---
GEM LAKE	[0]	458	27,675	10,649	17,026	213	---	17,239	---	---	---	700	---	---	---	---
GENEVA		449	7,041	9,856	(2,815)	5,578	---	2,763	---	---	---	---	---	---	---	---
GEORGETOWN	[0]	103	4,393	3,955	438	---	---	438	---	---	---	---	---	---	---	---
GHENT		314	27,857	28,619	(762)	5,128	886	3,480	---	---	---	---	22,357	---	886	5,904
GIBBON	[0]	750	28,026	12,334	15,692	---	---	15,692	---	---	---	---	---	---	---	---
GILBERT		1,887	139,807	291,016	(151,209)	14,730	---	(136,479)	---	14,730	---	---	221,815	---	---	906
GILMAN		208	11,683	5,531	6,152	1,873	---	8,025	---	---	---	(25,000)	30,204	---	---	---
GLENVILLE		783	33,484	27,229	6,255	926	---	7,181	---	---	---	14,210	---	---	---	---
GLYNDON	[0]	950	93,914	37,797	56,117	39,267	55,365	40,019	33,045	---	---	---	11,965	---	55,365	41,950
GONVICK		288	19,998	8,040	11,958	2,347	---	14,305	---	---	---	---	---	---	---	---
GOOD THUNDER		587	50,494	20,504	29,990	800	---	30,790	---	---	---	---	910,610	891,434	---	---
GOODHUE	[0]	696	42,874	51,475	(8,601)	20,720	2,043	10,076	---	---	---	12,398	---	---	---	---
GOODRIDGE		108	8,866	25,562	(16,696)	---	625	(17,321)	---	---	---	---	3,210	3,210	625	1,000
GRACEVILLE		645	28,496	13,290	15,206	---	---	15,206	---	---	---	---	---	---	---	---
GRANADA		370	12,011	23,397	(11,386)	17,631	1,288	4,957	5,334	---	2,742	---	7,082	---	1,288	10,000
GRAND MARAIS		1,237	391,208	387,321	3,887	4,726	---	8,613	---	---	---	58,479	31,721	---	---	---
GRAND MEADOW	[3]	988	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRASSTON	[0]	112	5,598	9,911	(4,313)	3,399	---	(914)	---	---	---	---	---	---	---	---
GREEN ISLE	[0]	321	12,670	465	12,205	---	---	12,205	---	---	---	---	---	---	---	---
GREENFIELD		1,951	20,779	36,108	(15,329)	2,064	---	(13,265)	---	---	---	---	---	---	---	---
GREENWOOD		701	60,448	78,126	(17,678)	8,358	---	(9,320)	---	---	---	---	16,514	---	---	---
GREY EAGLE		357	51,907	35,805	16,102	224	15,606	720	6	---	---	1,552	8,024	---	15,606	20,103
GROVE CITY	[3]	596	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRYGLA	[3]	229	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HACKENSACK		257	77,557	78,889	(1,332)	3,600	16,520	(14,252)	---	---	---	(46,250)	77,779	29,937	16,520	24,266
HALLOCK		1,251	43,084	71,399	(28,315)	---	---	(28,315)	---	---	---	(65,000)	55,325	---	---	---
HALSTAD		620	47,104	50,800	(3,696)	---	---	(3,696)	---	---	---	---	3,289	---	---	---
HAMBURG	[0]	538	20,670	15,758	4,912	1,500	---	6,412	---	---	---	---	---	---	---	---
HAMPTON		472	31,261	18,974	12,287	2,771	---	15,058	---	---	---	---	---	---	---	---
HANCOCK		719	63,814	38,395	25,419	5,441	---	30,860	---	3,438	---	16,983	17,165	---	---	---
HANLEY FALLS		231	23,752	24,710	(958)	2,948	14,906	(12,916)	---	---	---	---	15,584	---	14,906	---
HANOVER		1,282	317,050	6,999	310,051	4,521	18,155	296,417	---	---	---	1,092,597	---	245,000	18,155	---
HANSKA		443	41,501	44,359	(2,858)	7,458	7,627	(3,027)	---	---	---	---	---	---	7,627	40,000
HARDWICK	[0]	224	6,683	8,263	(1,580)	6,487	150	4,757	---	---	---	(10,338)	---	---	150	3,000
HARMONY		1,103	117,532	157,422	(39,890)	331	33,067	(72,626)	---	---	---	(125,820)	---	---	33,067	50,813
HARRIS	[0]	1,105	15,381	50,830	(35,449)	20,258	6,002	(21,193)	---	---	---	(2,189)	---	---	6,002	15,000
HARTLAND		294	9,192	7,546	1,646	15,318	9,000	7,964	---	---	---	13,460	---	---	9,000	14,000
HATFIELD		59	2,197	985	1,212	503	---	1,715	---	---	---	(32)	---	---	---	---
HAWLEY		1,760	191,735	96,331	95,404	15,638	26,617	84,425	---	---	1,159,853	73,000	1,157,190	805,000	26,617	---
HAYFIELD	[3]	1,316	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HAYWARD		234	12,191	11,740	451	14,362	---	14,813	2,111	---	---	(5,436)	13,258	---	---	---
HECTOR		1,150	179,340	201,572	(22,232)	73,789	66,687	(15,130)	65,469	---	---	---	---	---	66,687	71,004
HENDERSON		865	47,258	48,675	(1,417)	407	---	(1,010)	---	---	---	15,500	6,751	---	---	---
HENDRICKS		677	18,397	38,544	(20,147)	10,895	---	(9,252)	---	---	---	---	---	---	---	---
HENDRUM	[0]	301	30,331	23,482	6,849	---	1,032	5,817	---	---	---	805	---	---	1,302	7,769
HENNING		787	55,448	91,381	(35,933)	---	2,419	(38,352)	---	---	---	---	53,398	---	1,902	29,727
HERMAN		478	15,602	32,721	(17,119)	265	---	(16,854)	---	---	---	(56,552)	---	---	---	---
HERON LAKE		761	74,230	71,951	2,279	2,602	7,597	(2,716)	---	---	---	---	---	---	6,450	30,000
HEWITT	[0]	263	5,845	11,289	(5,444)	693	---	(4,751)	---	---	---	---	---	---	---	---
HILL CITY	[3]	522	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS		618	25,214	60,702	(35,488)	19,585	---	(15,903)	---	---	---	(11,872)	1,198	---	---	---
HILLTOP	[3]	795	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HINCKLEY		1,165	281,831	225,577	56,254	16,903	20,628	52,529	---	---	---	---	1,827,905	1,920,089	20,628	222,870
HITTERDAL	[*]	227	5,206	8,810	(3,604)	---	---	(3,604)	---	---	---	(2,500)	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HOFFMAN	[0]	638	40,271	20,508	19,763	26,889	---	46,652	---	---	---	22,016	---	---	---	---
HOKAH		697	48,209	54,944	(6,735)	1,161	---	(5,574)	---	---	---	(20,450)	---	---	---	---
HOLDINGFORD		638	73,695	129,375	(55,680)	---	---	(55,680)	---	---	---	---	---	---	---	---
HOLLAND	[0]	201	11,616	5,004	6,612	67	---	6,679	---	---	---	---	---	---	---	---
HOLLANDALE		274	16,350	3,679	12,671	15,432	500	27,603	---	---	---	(4,619)	1,537	---	---	---
HOLLOWAY		112	4,274	7,815	(3,541)	13,898	---	10,357	---	---	---	---	---	---	---	---
HOUSTON	[*]	988	82,716	69,058	13,658	---	5,878	7,780	---	---	---	---	750	---	5,878	13,483
HOWARD LAKE	[3]	1,770	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOYT LAKES		2,280	158,370	182,633	(24,263)	---	---	(24,263)	---	---	---	(17,897)	11,798	---	---	---
IHLEN	[0]	91	13,276	13,511	(235)	---	---	(235)	---	---	---	---	---	---	---	---
IONA	[3]	150	---	---	---	---	---	---	---	---	---	---	---	---	---	---
IRON JUNCTION	[0]	127	5,533	8,639	(3,106)	151	---	(2,955)	---	---	---	1,038	---	---	---	---
IRONTON	[*]	555	40,211	51,246	(11,035)	2,195	---	(8,840)	---	---	---	---	66	---	---	---
ISANTI		2,134	300,439	292,622	7,817	383,371	134,640	256,548	---	---	26,043	142,085	13,050	782,912	134,640	1,254,546
ISLE		655	73,810	71,962	1,848	163	---	2,011	---	---	---	---	---	---	---	---
IVANHOE	[3]	719	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE		2,070	130,739	108,884	21,855	8,073	38,245	(8,317)	---	---	---	11,291	---	---	23,457	40,000
JASPER		591	92,601	54,291	38,310	3,060	17,282	24,088	---	---	---	3,566	---	---	17,282	32,124
JEFFERS		426	13,578	11,295	2,283	411	---	2,694	---	---	---	---	---	---	---	---
KANDIYOHI	[0]	538	50,034	25,168	24,866	---	---	24,866	---	---	---	4,000	28,500	---	---	---
KARLSTAD		858	38,813	46,683	(7,870)	626	---	(7,244)	---	---	---	(30,000)	16,992	---	---	---
KASOTA	[3]	691	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,100	97,184	80,641	16,543	2,089	---	18,632	---	---	---	---	---	---	---	---
KELLIHER	[3]	367	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KELLOGG		444	13,995	63,662	(49,667)	988	---	(48,679)	---	---	---	---	---	---	---	---
KENNEDY		306	17,355	15,378	1,977	---	---	1,977	---	---	---	---	7,340	---	---	---
KENSINGTON		287	6,119	18,662	(12,543)	---	---	(12,543)	---	---	---	(248)	---	---	---	---
KENYON		1,584	202,205	185,387	16,818	64,366	63,075	18,109	49,353	---	---	59,582	---	---	61,208	65,000
KERKHOVEN	[*]	745	61,989	32,161	29,828	843	7,348	23,323	---	---	---	47,348	---	---	7,348	40,000
KETTLE RIVER		190	24,514	22,389	2,125	5,528	8,165	(512)	---	---	---	---	---	---	8,165	6,000
KIESTER	[0]	587	21,706	23,752	(2,046)	16,846	---	14,800	---	---	---	10,000	---	---	---	---
KIMBALL		689	63,820	104,386	(40,566)	29,714	8,014	(18,866)	17,236	---	---	---	---	---	8,014	12,500
KINNEY	[0]	234	15,461	25,328	(9,867)	---	---	(9,867)	---	---	---	---	---	---	---	---
LA PRAIRIE	[0]	544	17,926	13,665	4,261	---	---	4,261	---	---	---	---	---	---	---	---
LAFAYETTE		478	50,801	74,221	(23,420)	30	---	(23,390)	---	---	---	4,875	14,174	---	1,266	4,401
LAKE BENTON	[3]	656	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BRONSON		254	8,089	3,945	4,144	---	---	4,144	---	---	---	4,144	---	---	---	---
LAKE CRYSTAL		2,188	203,792	206,143	(2,351)	10,652	---	8,301	---	---	---	---	8,084	---	---	---
LAKE HENRY	[0]	87	7,900	12,477	(4,577)	2,000	---	(2,577)	---	---	---	---	---	---	---	---
LAKE LILLIAN	[0]	227	10,106	12,720	(2,614)	208	---	(2,406)	---	---	---	---	---	---	---	---
LAKE PARK		747	70,840	62,671	8,169	1,263	2,400	7,032	---	---	---	2,000	38,766	---	2,400	---
LAKE SHORE		935	61,837	72,039	(10,202)	2,537	24,956	(32,621)	---	---	---	---	2,329	---	25,274	32,165
LAKE WILSON	[3]	302	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKEFIELD		1,676	300,933	314,712	(13,779)	49,023	28,629	6,615	---	---	---	---	---	---	28,629	45,290
LAMBERTON		958	33,914	26,109	7,805	2,394	---	10,199	---	---	---	---	---	---	---	---
LANDFALL	[0]	623	101,781	30,913	70,868	155	17,744	53,279	---	---	---	---	---	---	17,744	48,147
LANESBORO	[6]	845	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,139	278,452	288,773	(10,321)	3,774	70,260	(76,807)	---	---	---	---	---	---	70,260	104,296
LEROY		928	92,835	53,943	38,892	4,713	4,659	38,946	---	---	---	---	---	---	4,659	1,792
LESTER PRAIRIE	[0]	1,253	100,937	84,542	16,395	15,678	---	32,073	---	---	---	7,500	3,777	---	---	---
LEWISTON		1,492	93,142	64,923	28,219	10,989	---	39,208	---	---	---	---	50,365	---	---	---
LEWISVILLE	[3]	298	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LEXINGTON		2,275	194,896	172,933	21,963	15,350	---	37,313	---	---	---	18,266	---	---	---	---
LILYDALE	[0]	600	57,019	49,120	7,899	1,440	---	9,339	---	---	---	---	---	---	---	---
LINDSTROM		2,992	408,274	320,501	87,773	55,686	---	143,459	---	---	---	45,730	---	---	---	---
LISMORE		249	50,467	42,764	7,703	1,170	---	8,873	---	---	---	---	---	---	---	---
LITTLEFORK		874	21,986	31,485	(9,499)	1,026	1,715	(10,188)	---	---	---	---	---	---	1,730	10,002
LONG BEACH	[0] [24]	229	33,181	2,887	30,294	---	---	30,294	---	---	---	---	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LONG LAKE		1,901	221,079	229,678	(8,599)	---	---	(8,599)	---	---	---	---	---	---	---	---
LONGVILLE		247	59,933	53,428	6,505	252	17,665	(10,908)	---	---	---	---	---	---	17,665	9,000
LONSDALE	[0]	1,487	165,960	55,945	110,015	76,185	---	186,200	---	---	107,250	29,138	---	---	10,956	40,000
LORETTO	[0]	546	91,165	33,938	57,227	1,920	---	59,147	---	---	---	---	---	---	---	---
LOWRY	[0]	232	12,800	3,160	9,640	---	---	9,640	---	---	---	16,000	---	---	---	---
LUCAN	[0]	224	11,738	6,347	5,391	---	---	5,391	---	---	---	---	---	---	---	---
LYLE		511	55,071	25,585	29,486	38,577	6,000	62,063	---	---	---	80,000	---	---	---	---
LYND		304	18,447	38,534	(20,087)	22,168	6,558	(4,477)	14,708	---	---	15,000	688	---	6,558	6,609
MABEL	[0]	738	37,712	43,123	(5,411)	1,218	---	(4,193)	---	---	---	8,800	---	---	---	---
MADELIA		2,230	452,612	390,582	62,030	32,728	38,042	56,716	---	---	(46,000)	129,676	---	---	38,042	159,522
MADISON		1,886	155,877	199,525	(43,648)	12,609	---	(31,039)	---	---	---	31,340	---	---	---	---
MADISON LAKE		767	73,869	82,152	(8,283)	3,412	---	(4,871)	---	---	---	15,000	1,346	---	---	15,076
MAGNOLIA	[3]	152	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MAHNOMEN		1,191	80,069	111,799	(31,730)	92	12,790	(44,428)	---	---	(28,705)	31,190	---	---	12,790	5,333
MANTORVILLE	[19]	1,029	85,113	76,414	8,699	4,975	14,491	(817)	---	---	---	---	205,000	---	14,491	200,000
MAPLE LAKE	[0]	1,571	186,494	123,840	62,654	9,838	21,304	51,188	---	---	---	59,751	10,421	290,000	21,304	35,000
MAPLE PLAIN	[*]	2,198	165,525	207,961	(42,436)	---	---	(42,436)	---	---	---	---	---	---	---	---
MAPLETON		1,557	124,029	81,460	42,569	10,407	---	52,976	---	---	---	66,000	---	---	---	---
MAPLEVIEW	[3]	201	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MARBLE	[0]	607	123,578	111,239	12,339	2,792	---	15,131	---	---	---	(939)	---	---	---	---
MARIETTA	[0]	196	6,566	6,813	(247)	---	---	(247)	---	---	---	---	6,877	---	---	---
MARINE ON ST. CROIX		716	69,013	52,013	17,000	4,178	---	21,178	---	---	---	---	---	---	---	---
MAYER	[0]	532	41,506	23,962	17,544	10,908	---	28,452	---	---	---	35,176	---	---	---	---
MAYNARD		427	43,069	79,211	(36,142)	29,763	17,146	(23,525)	---	---	---	1,060	---	---	17,146	10,500
MAZEPPA		769	59,456	75,799	(16,343)	21,916	---	5,573	---	---	---	12,432	---	---	---	---
MC GREGOR	[*]	367	55,818	19,718	36,100	2,032	---	38,132	---	---	34,000	---	---	---	---	---
MC INTOSH	[3]	650	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MC KINLEY	[0]	116	9,588	9,097	491	2,326	---	2,817	---	---	---	700	---	---	---	---
MEADOWLANDS	[0]	121	8,924	9,777	(853)	108	---	(745)	---	---	---	---	---	---	---	---
MEDFORD		802	78,339	71,285	7,054	7,463	---	14,517	---	---	---	---	---	---	---	---
MENAHGA		1,137	47,216	122,516	(75,300)	237	---	(75,063)	---	---	---	2,000	5,402	---	---	---
MENDOTA	[0]	162	20,776	15,190	5,586	38,198	55	43,729	---	---	---	5,623	---	---	55	3,826
MIDDLE RIVER	[0]	272	13,666	14,748	(1,082)	2,593	581	930	---	---	---	1,000	---	---	---	---
MILACA		2,410	179,554	161,699	17,855	11,419	13,255	16,019	---	---	---	45,062	---	---	12,895	30,000
MILAN		327	11,211	7,444	3,767	3,231	---	6,998	---	---	---	11,751	---	---	---	---
MILLERVILLE	[0]	98	2,375	4,855	(2,480)	2,411	---	(69)	---	---	(7,200)	---	---	---	---	---
MILROY		284	23,187	14,767	8,420	973	---	9,393	---	---	---	---	---	---	---	---
MILTONA		223	25,155	32,865	(7,710)	---	17,450	(25,160)	---	---	(12,675)	---	---	---	17,450	7,000
MINNEOTA		1,417	123,283	142,396	(19,113)	7,691	1,030	(12,452)	1,030	---	59,796	47,837	---	---	---	---
MINNESOTA LAKE	[3]	679	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	[0]	582	51,971	34,686	17,285	3,484	---	20,769	---	---	---	---	---	---	---	---
MONTGOMERY		2,580	286,178	158,214	127,964	---	---	127,964	---	---	---	---	---	---	---	---
MONTROSE	[0]	1,076	101,322	71,298	30,024	6,283	---	36,307	---	---	32,310	55,602	---	---	---	---
MOOSE LAKE		2,173	223,759	198,037	25,722	---	62,055	(36,333)	---	---	---	---	---	---	62,055	99,524
MORGAN		940	110,361	75,860	34,501	14,912	---	49,413	---	---	---	---	---	---	---	---
MORRISTOWN	[0]	855	93,929	37,941	55,988	4,086	---	60,074	---	---	(7,299)	2,094	---	---	---	---
MORTON		437	26,332	33,165	(6,833)	---	---	(6,833)	---	---	---	---	---	---	---	---
MOTLEY		495	114,819	133,684	(18,865)	2,199	8,675	(25,341)	---	---	---	56,435	---	---	8,675	7,000
MOUNTAIN LAKE		2,054	108,406	91,673	16,733	5,752	---	22,485	---	---	---	35,079	29,214	---	---	---
MURDOCK		276	6,663	28,688	(22,025)	---	---	(22,025)	---	---	---	(12,000)	---	---	---	---
MYRTLE	[3]	56	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NASHWAUK	[6]	978	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[3]	267	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEVIS		401	46,541	142,563	(96,022)	44,048	33,425	(85,399)	---	---	---	649	---	---	33,425	17,795
NEW AUBURN	[0]	371	40,479	27,376	13,103	---	---	13,103	---	---	---	6,880	1,372	---	---	---
NEW GERMANY	[0]	379	10,765	11,622	(857)	171	---	(686)	---	---	---	3,318	---	---	---	---
NEW LONDON		1,042	150,686	134,386	16,300	---	---	16,300	---	---	---	5,617	---	---	---	---
NEW MARKET	[*]	281	77,129	10,124	67,005	102,762	---	169,767	---	---	---	29,510	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
NEW MUNICH	[0]	335	6,488	20,698	(14,210)	33,150	2,300	16,640	---	---	10,000	---	---	---	---	8,000
NEW RICHLAND		1,209	101,153	207,599	(106,446)	6,848	---	(99,598)	4	---	---	809	---	---	---	---
NEW YORK MILLS		1,039	73,583	74,931	(1,348)	170	---	(1,178)	---	---	---	29,399	---	---	---	---
NEWFOLDEN	[0]	341	25,282	41,586	(16,304)	1,508	1,728	(16,524)	---	---	---	(32,151)	---	---	1,728	11,000
NICOLLET		862	159,640	118,533	41,107	5,526	37,165	9,468	---	---	---	97,500	2,441	---	37,165	61,376
NIELSVILLE		88	6,241	4,515	1,726	1,138	---	2,864	---	---	---	6,654	210	---	---	---
NISSWA		1,655	273,941	297,021	(23,080)	97,533	99,006	(24,553)	---	---	---	(37,500)	33,324	---	99,006	134,718
NORTHOME	[3]	280	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHROP	[0]	262	12,022	6,676	5,346	6,925	---	12,271	4,976	---	---	---	---	---	---	---
ODESSA	[0]	138	11,747	4,119	7,628	958	---	8,586	958	---	---	---	---	---	---	---
ODIN		119	5,615	2,804	2,811	1,205	---	4,016	---	---	---	---	---	---	---	---
OGEMA	[0] [18]	154	5,678	18,476	(12,798)	114	---	(12,684)	---	---	---	(15,028)	---	---	---	---
OGILVIE	[*]	539	46,631	32,544	14,087	7,246	---	21,333	---	---	---	24,500	---	---	---	---
OKABENA		206	9,863	30,120	(20,257)	3,467	---	(16,790)	3,467	---	---	---	---	---	---	---
OKLEE		419	38,924	38,568	356	2,497	18,400	(15,547)	---	---	---	---	---	---	18,400	10,000
ONAMIA		851	40,442	43,037	(2,595)	22,466	---	19,871	---	---	---	12,500	---	---	---	---
ORR	[3]	282	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORTONVILLE	[18]	2,067	341,588	335,517	6,071	24,323	---	30,394	---	---	---	---	---	---	---	---
OSAKIS	[3]	1,357	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSLO	[23] [24]	361	10,072	15,934	(5,862)	---	---	(5,862)	---	---	---	---	---	---	---	---
OSTRANDER		264	26,070	16,992	9,078	---	---	9,078	---	---	---	5,000	---	---	---	---
PARKERS PRAIRIE		970	64,217	76,608	(12,391)	7,209	---	(5,182)	---	---	---	---	---	---	---	---
PAYNESVILLE		2,348	410,032	476,385	(66,353)	57,409	2,993	(11,937)	---	---	---	161,572	1,199	---	2,993	8,550
PELICAN RAPIDS		1,998	478,089	503,112	(25,023)	16,162	95,272	(104,133)	---	---	---	273,607	---	---	92,417	82,679
PEMBERTON	[0]	239	49,773	17,934	31,839	2,813	5,252	29,400	---	---	---	---	---	---	5,252	16,125
PEQUOT LAKES		896	138,770	142,731	(3,961)	527	10,618	(14,052)	---	---	---	14,339	---	---	10,618	30,043
PERHAM		2,397	365,690	423,993	(58,303)	34,086	44,665	(68,882)	---	---	494	75,000	69,272	---	44,665	23,200
PERLEY	[0] [24]	122	6,143	4,309	1,834	---	---	1,834	---	---	---	1,834	---	---	---	---
PETERSON	[0]	244	20,795	20,362	433	8,136	300	8,269	---	---	---	---	---	---	300	6,000
PIERZ	[3] [21]	1,150	---	---	---	---	---	---	---	---	---	(175,896)	---	---	---	---
PILLAGER		348	61,867	79,978	(18,111)	(74)	---	(18,185)	---	---	---	32,011	---	---	---	---
PINE ISLAND		2,313	395,805	331,637	64,168	12,936	59,409	17,695	---	---	---	742	---	---	59,409	99,882
PINE RIVER	[*]	984	750	756	(6)	404	---	398	---	---	---	---	---	---	---	---
PLATO	[0] [24]	334	53,294	14,719	38,575	10,748	---	49,323	---	---	---	---	---	---	---	---
PLUMMER	[3]	279	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PORTER	[3]	207	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PRESTON		1,517	213,049	224,781	(11,732)	23,628	26,739	(14,843)	---	---	---	30,798	---	---	26,739	44,529
PRINSBURG	[0]	504	23,335	60,064	(36,729)	14,523	---	(22,206)	---	---	---	---	---	---	---	---
RACINE		326	27,730	34,775	(7,045)	279	---	(6,766)	---	---	---	---	---	---	---	---
RANDALL	[3]	587	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RANIER	[3]	195	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAYMOND	[3]	705	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RED LAKE FALLS		1,507	102,271	118,214	(15,943)	12,323	44,451	(48,071)	---	127,500	---	---	329,144	372,500	39,615	20,500
REMER	[3]	353	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RENVILLE		1,367	320,949	353,529	(32,580)	91,837	163,152	(103,895)	91,020	---	---	(49,318)	---	---	163,152	123,368
RICE		742	38,436	72,210	(33,774)	1,113	---	(32,661)	---	---	---	2,000	---	---	---	---
RICHMOND	[0]	1,140	59,689	50,662	9,027	28,397	9,256	28,168	---	---	---	1,151	---	---	9,256	40,000
RIVERTON	[0]	120	6,242	4,554	1,688	2,930	---	4,618	2,598	---	332	---	---	---	---	---
ROCKVILLE	[0]	671	62,748	55,534	7,214	15,292	---	22,506	11,908	---	---	1,788	---	---	---	---
ROGERS	[99]	2,698	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROLLINGSTONE		735	28,992	32,056	(3,064)	1,747	---	(1,317)	---	---	---	2,500	15,953	---	---	---
ROSE CREEK	[3]	372	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROSEAU		2,755	262,899	224,205	38,694	18,046	31,962	24,778	---	---	---	(159,066)	5,910	---	31,962	50,864
ROTHSAY	[0]	454	34,929	17,123	17,806	10,941	9,855	18,892	7,410	---	3,442	---	175	---	---	15,000
ROUND LAKE		450	15,844	43,018	(27,174)	251	---	(26,923)	---	---	---	21,388	---	---	---	---
ROYALTON	[0]	863	50,766	21,868	28,898	6,693	12,090	23,501	3,718	---	918	---	4,293	---	12,090	7,700
RUSH CITY		1,667	212,887	93,777	119,110	2,553	---	121,663	---	---	---	71,800	200,153	---	---	---
RUSHFORD		1,638	199,972	193,376	6,596	20,466	35,619	(8,557)	---	---	---	4,282	---	---	35,619	40,465

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
RUSHFORD VILLAGE	[0]	703	33,023	11,535	21,488	3,931	4,961	20,458	---	---	---	---	---	---	4,961	7,359
RUSHMORE		358	37,484	24,097	13,387	---	---	13,387	---	---	---	---	---	---	---	---
RUSSELL		383	34,737	42,715	(7,978)	23,117	3,216	11,923	10,160	---	---	---	---	---	3,216	7,027
RUTHTON		317	16,929	23,030	(6,101)	10,126	15,449	(11,424)	---	---	---	---	---	145,000	15,449	160,000
SABIN	[0]	491	17,757	10,712	7,045	9,130	4,600	11,575	---	---	---	---	---	---	4,600	6,000
SACRED HEART	[3]	569	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SANBORN	[*]	441	12,689	9,620	3,069	393	---	3,462	---	---	---	---	---	---	---	---
SANDSTONE		2,101	117,052	69,800	47,252	18,279	---	65,531	---	---	372,878	---	---	---	---	---
SARGEANT	[0]	73	7,010	332	6,678	83,897	---	90,575	293	83,066	---	79,578	---	---	---	---
SCANLON	[3]	879	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SEBEKA	[0]	654	44,987	22,694	22,293	4,111	---	26,404	---	---	21,749	7,310	---	---	---	---
SHAFFER	[3]	399	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHELLY	[0]	202	13,867	14,281	(414)	1,131	---	717	---	---	---	37,262	---	---	---	---
SHERBURN		1,071	125,471	160,151	(34,680)	46,349	---	11,669	28,319	16,318	---	110,136	---	---	---	---
SILVER BAY		2,066	366,506	253,521	112,985	33,301	37,556	108,730	---	---	---	26,048	---	---	37,556	60,480
SILVER LAKE		793	89,559	91,330	(1,771)	11,809	34,920	(24,882)	---	---	(3,500)	31,397	---	---	34,920	15,000
SLAYTON	[1]	2,150	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SOBIESKI	[0]	207	7,009	9,704	(2,695)	374	2,055	(4,376)	---	---	---	---	---	---	2,055	2,900
SPICER		1,183	172,987	160,362	12,625	60,992	12,447	61,170	47,596	---	---	200,524	---	---	12,447	35,000
SPRING GROVE	[0]	1,237	102,345	108,769	(6,424)	2,998	---	(3,426)	---	---	20,482	1,089	---	---	---	---
SPRING PARK		1,843	321,293	215,251	106,042	73,167	---	179,209	---	---	---	13,212	---	---	---	---
SPRING VALLEY	[*]	2,478	274,508	216,150	58,358	---	3,493	54,865	---	---	55,000	---	---	---	---	---
SPRINGFIELD		2,178	115,218	167,856	(52,638)	3,359	---	(49,279)	---	---	---	38,881	---	---	---	---
STACY	[3]	1,290	---	---	---	---	---	---	---	---	---	---	---	---	---	---
STARBUCK	[0]	1,195	154,542	65,458	89,084	5,932	46,979	48,037	---	---	---	---	---	---	46,979	27,225
STEEN	[0]	178	12,394	7,623	4,771	9,217	---	13,988	---	---	---	17,000	---	---	---	---
STEPHEN	[0]	690	39,571	3,452	36,119	---	---	36,119	---	---	20,000	---	---	---	---	---
STEWART	[*]	572	72,694	36,207	36,487	11,875	14,129	34,233	---	---	4,469	---	---	---	14,129	15,000
STOCKTON		597	34,459	46,704	(12,245)	86	---	(12,159)	---	---	10,000	4,500	---	---	---	---
STORDEN		265	12,481	24,131	(11,650)	---	---	(11,650)	---	---	(125,872)	---	---	---	---	---
ST. BONIFACIUS	[*]	1,829	100,712	113,192	(12,480)	70,225	41,580	16,165	---	---	---	---	---	---	---	---
ST. CLAIR	[18]	720	103,614	134,059	(30,445)	14,885	16,270	(31,830)	---	---	---	1,203,378	1,219,455	16,270	23,000	---
ST. FRANCIS		4,414	223,229	237,094	(13,865)	7,035	---	(6,830)	---	---	---	44,009	---	---	---	---
ST. HILAIRE	[0]	294	16,366	13,262	3,104	923	---	4,027	667	---	---	---	---	---	---	---
ST. LEO		107	7,840	4,076	3,764	---	---	3,764	---	---	893	---	---	---	---	---
ST. MARTIN	[0]	283	5,886	2,382	3,504	1,343	209	4,638	---	---	---	9,327	---	209	3,520	---
SWANVILLE	[3]	318	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TACONITE	[0]	317	---	13,574	(13,574)	12,541	---	(1,033)	---	---	(12,413)	---	---	---	---	---
TAUNTON	[3]	170	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TAYLORS FALLS		830	69,262	95,028	(25,766)	6,150	---	(19,616)	---	---	---	18,433	---	---	---	---
THOMSON	[0]	146	9,389	10,409	(1,020)	1,446	---	426	---	---	1,000	---	---	---	---	---
TONKA BAY		1,496	245,398	207,915	37,483	4,819	---	42,302	---	---	---	786	---	---	---	---
TOWER	[0] [24]	496	37,851	44,446	(6,595)	6,735	---	140	6,735	---	---	---	---	---	---	---
TRACY	[3]	2,017	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRIMONT		731	61,213	108,351	(47,138)	34,331	8,121	(20,928)	8,493	6,404	---	---	---	8,121	---	---
TROMMALD	[3]	113	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRUMAN		1,274	108,469	105,926	2,543	780	---	3,323	---	---	---	59,988	---	---	---	---
TWIN LAKES		138	9,996	26,610	(16,614)	3,491	---	(13,123)	---	---	---	---	---	---	---	---
TWIN VALLEY	[3]	815	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,218	55,396	31,801	23,595	2,354	---	25,949	---	---	---	---	---	---	---	---
ULEN		533	49,486	34,859	14,627	19,065	14,560	19,132	1,880	2,751	---	---	---	14,560	7,600	---
UNDERWOOD	[0]	335	26,367	25,684	683	---	65	618	---	---	---	420	---	---	---	---
UPSALA	[*]	407	12,853	12,303	550	37	---	587	---	---	---	---	---	---	---	---
UTICA		214	6,667	6,064	603	---	---	603	---	---	---	---	---	---	---	---
VERGAS	[0]	283	37,028	25,973	11,055	13,360	13,650	10,765	---	---	2,000	323	---	13,650	5,500	---
VERMILLION	[0]	510	35,641	57,862	(22,221)	71	---	(22,150)	---	---	(10,589)	1,099	---	---	---	---
VERNDALE		542	59,093	35,791	23,302	324	16,920	6,706	---	---	---	---	---	16,920	15,188	---
VERNON CENTER		327	35,918	23,748	12,170	---	---	12,170	---	---	---	6,731	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
VESTA		325	19,807	112,152	(92,345)	---	---	(92,345)	---	---	---	---	---	---	---	---
VICTORIA		3,899	243,282	322,113	(78,831)	2,812	---	(76,019)	---	---	---	51,246	---	---	---	---
WABASHA	[3]	2,571	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO		683	74,232	63,097	11,135	---	---	11,135	---	---	15,500	10,000	---	---	---	---
WAHKON	[0]	220	32,759	45,615	(12,856)	56,889	---	44,033	---	---	(25,516)	695	---	---	---	---
WALDORF		246	14,163	14,063	100	---	---	100	---	---	---	---	---	---	---	---
WALKER		1,013	250,879	142,195	108,684	14,863	51,658	71,889	---	---	36,062	36,681	---	---	51,658	88,806
WALNUT GROVE		621	40,016	63,856	(23,840)	1,552	---	(22,288)	---	---	---	---	---	---	---	---
WALTHAM	[3]	158	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WANAMINGO		944	90,306	127,253	(36,947)	10,925	---	(26,022)	---	---	---	15,506	---	---	---	---
WANDA	[0]	100	11,435	5,824	5,611	5,181	4,635	6,157	---	---	---	108,785	99,000	4,635	---	---
WARBA		138	4,817	5,335	(518)	347	---	(171)	---	---	---	---	---	---	---	---
WARREN		1,720	63,706	37,944	25,762	2,175	---	27,937	456,678	1,077,386	33,058	1,931,419	402,986	---	---	---
WARROAD		1,896	285,911	224,079	61,832	10,229	121,682	(49,621)	---	---	---	11,429	---	121,682	85,000	---
WATERTOWN		2,795	343,226	268,014	75,212	103,773	96,445	82,540	583	---	---	17,890	---	96,445	143,629	---
WATERVILLE		1,852	104,832	102,461	2,371	1,561	10,214	(6,282)	---	---	---	639	---	10,214	35,000	---
WATKINS	[0]	854	68,438	62,993	5,445	1,940	---	7,385	1,357	---	---	1,811	---	---	---	---
WATSON	[3]	200	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAUBUN	[3]	392	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAVERLY	[0]	692	90,518	89,775	743	1,219	---	1,962	---	---	---	---	---	---	---	---
WELCOME		785	45,498	72,726	(27,228)	14,622	7,007	(19,613)	10,834	3,371	---	3,105	---	7,007	11,000	---
WELLS		2,380	237,634	282,554	(44,920)	24,394	---	(20,526)	---	---	25,871	---	---	---	---	---
WENDELL	[0]	156	9,198	4,097	5,101	4,819	---	9,920	---	---	---	3,147	---	---	---	---
WEST CONCORD	[3]	909	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WESTBROOK	[*]	834	11,972	9,512	2,460	---	---	2,460	---	---	---	---	---	---	---	---
WHEATON		1,641	165,132	106,811	58,321	5,254	23,446	40,129	---	---	---	118,090	---	23,446	---	---
WILLERNIE		568	39,602	46,503	(6,901)	150	---	(6,751)	---	---	---	---	---	---	---	---
WILLIAMS		232	23,790	51,977	(28,187)	4,096	10,840	(34,931)	3,200	---	(25,000)	55,947	---	10,840	5,000	---
WILLOW RIVER	[*]	299	17,400	8,133	9,267	7,801	---	17,068	2,508	---	---	---	---	---	---	---
WILMONT	[3]	349	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WINGER	[3]	150	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WINNEBAGO		1,519	157,717	195,052	(37,335)	27,171	58,695	(68,859)	---	---	---	113,418	---	45,438	65,000	---
WINSTED		1,853	309,088	422,401	(113,313)	48,589	13,779	(78,503)	---	---	74,000	22,773	---	13,779	94,711	---
WINTHROP		1,331	130,795	157,157	(26,362)	19,510	26,646	(33,498)	---	---	(718)	---	---	26,646	25,135	---
WINTON	[0]	158	6,028	6,537	(509)	---	---	(509)	---	---	(1,500)	---	---	---	---	---
WOLVERTON	[0]	150	27,362	29,186	(1,824)	8,724	---	6,900	---	8,724	---	3,147	---	---	---	---
WOOD LAKE		408	50,028	33,429	16,599	589	---	17,188	---	---	---	10,568	---	---	---	---
WOODLAND		501	21,196	21,918	(722)	25,512	18,044	6,746	---	---	---	---	---	18,044	27,100	---
WRENSHALL		334	12,233	13,906	(1,673)	72	---	(1,601)	---	---	---	---	---	---	---	---
WYKOFF		473	46,324	48,794	(2,470)	7,123	---	4,653	---	---	---	8,518	---	---	---	---
WYOMING	[3]	2,928	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ZEMPLE	[0] [24]	70	4,016	4,043	(27)	---	---	(27)	---	---	---	---	---	---	---	---
ZIMMERMAN		2,620	396,552	194,077	202,475	17,421	---	219,896	---	---	200,000	3,181,043	3,469,313	---	---	---
ZUMBRO FALLS	[3]	234	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ZUMBROTA		2,537	533,186	488,562	44,624	50,332	12,895	82,061	---	---	70,000	28,078	---	15,644	25,000	---
TOTAL		415,052	35,623,281	34,251,063	1,372,218	5,699,203	4,335,367	2,736,054	734,503	1,737,300	2,837,552	4,060,632	19,457,477	14,506,080	4,101,534	11,884,540

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADRIAN	[0]	1,140	73,653	73,313	340	19	60	299	---	---	---	---	---	---	---	---
ALDEN	[*]	612	27,049	27,676	(627)	140	---	(487)	---	---	---	---	---	---	---	---
ALVARADO	[0]	354	14,528	4,697	9,831	7,870	---	17,701	2,500	---	---	---	---	---	---	---
AMBOY	[*]	538	27,230	24,353	2,877	478	---	3,355	---	---	---	---	---	---	---	---
ANNANDALE	[*]	2,496	115,106	109,770	5,336	1,991	---	7,327	---	---	---	---	---	---	---	---
APPLETON	[2]	2,422	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARCO	[2]	97	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARGYLE	[0]	615	55,410	50,924	4,486	---	---	4,486	---	---	---	---	---	---	---	---
ASHBY	[0]	476	44,488	39,089	5,399	---	---	5,399	---	---	---	---	8,578	---	---	---
AURORA		1,918	203,953	190,220	13,733	1,820	---	15,553	---	---	50,000	---	---	---	---	---
BABBITT	[*]	1,572	135,339	117,134	18,205	---	---	18,205	---	---	---	---	---	---	---	---
BADGER	[0]	460	41,703	37,011	4,692	---	---	4,692	---	---	---	---	---	---	---	---
BALATON		649	39,337	38,498	839	634	---	1,473	---	---	---	---	---	---	---	---
BARNESVILLE		2,220	107,433	113,691	(6,258)	28,289	---	22,031	---	---	---	---	159	---	---	---
BARRY	[0]	25	770	1,307	(537)	---	---	(537)	---	---	---	---	---	---	---	---
BAUDETTE		1,163	100,399	99,427	972	---	---	972	---	---	---	---	---	---	---	---
BEARDSLEY	[0]	265	16,605	8,272	8,333	---	---	8,333	---	---	---	1,400	---	---	---	---
BEAVER CREEK	[0]	251	11,528	10,995	533	---	---	533	---	---	---	1,000	---	---	---	---
BELTRAMI	[2]	121	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BELVIEW	[18]	395	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BIWABIK		1,072	106,789	109,641	(2,852)	---	---	(2,852)	---	---	---	---	---	---	---	---
BORUP	[2]	102	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY	[2]	655	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS	[0]	251	10,801	13,044	(2,243)	2,260	---	17	---	---	---	---	---	---	---	---
BROOTEN	[2]	622	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROWNS VALLEY	[0]	707	48,778	44,731	4,047	1,647	---	5,694	---	---	3,250	---	---	---	---	---
BROWNSVILLE	[0]	526	14,335	14,387	(52)	---	---	(52)	---	---	19	---	---	---	---	---
BUHL		875	71,074	53,102	17,972	1,853	---	19,825	---	---	---	---	---	---	---	---
CALUMET	[0]	374	16,649	15,975	674	206	---	880	206	---	---	---	---	---	---	---
CAMPBELL	[0]	227	12,523	11,766	757	---	---	757	---	---	---	---	---	---	---	---
CANBY		1,850	90,107	84,591	5,516	2,949	---	8,465	---	---	---	---	---	---	---	---
CANTON	[0]	358	22,941	15,338	7,603	---	---	7,603	---	---	---	---	---	---	---	---
CHATFIELD		2,448	94,138	93,354	784	4,625	---	5,409	---	---	---	---	---	---	---	---
CHOKIO	[0]	508	36,388	34,075	2,313	---	3,263	(950)	---	---	---	(1,000)	---	---	---	---
CLARA CITY		1,307	---	3,384	(3,384)	---	6,555	(9,939)	---	---	---	---	---	---	---	---
CLARKS GROVE	[*]	678	30,685	27,449	3,236	---	---	3,236	---	---	---	3,236	---	---	---	---
CLEARWATER		830	42,867	37,733	5,134	---	---	5,134	---	---	---	---	---	---	---	---
CLIMAX		260	11,057	12,055	(998)	1,195	---	197	---	---	---	---	---	---	---	---
CLINTON	[0]	514	25,202	22,028	3,174	1,212	---	4,386	---	---	---	---	---	---	---	---
COLERAINE	[0]	1,067	43,190	42,444	746	---	---	746	---	---	---	---	---	---	---	---
COMSTOCK	[0]	122	7,266	6,506	760	25	817	(32)	---	---	---	---	---	---	---	---
COOK	[*]	667	17,894	14,283	3,611	---	---	3,611	---	---	---	---	---	---	---	---
COURTLAND	[2]	472	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CROSBY		2,132	---	186	(186)	---	---	(186)	---	---	---	---	---	---	---	---
CURRIE		277	9,877	10,613	(736)	109	---	(627)	---	---	---	---	---	---	---	---
CYRUS	[0]	324	18,048	18,457	(409)	---	---	(409)	---	---	---	---	---	---	---	---
DANUBE		552	30,152	25,150	5,002	1,765	---	6,767	---	---	---	---	---	---	---	---
DANVERS		101	---	6,639	(6,639)	6,678	---	39	---	---	---	---	---	---	---	---
DASSEL	[*]	1,135	65,356	67,264	(1,908)	383	---	(1,525)	---	---	---	---	---	---	---	---
DAWSON		1,559	80,106	80,172	(66)	2,616	---	2,550	---	---	---	---	---	---	---	---
DE GRAFF	[2]	137	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DENNISON	[*]	153	10,985	10,123	862	---	---	862	---	---	---	---	---	---	---	---
DOVRAY	[0]	51	2,529	2,425	104	32	---	136	---	---	---	---	---	---	---	---
DUMONT	[0]	115	3,589	3,424	165	---	---	165	---	---	---	---	---	---	---	---
DUNDAS	[0]	583	21,615	19,732	1,883	---	---	1,883	---	---	---	---	---	---	---	---
DUNDEE	[17]	99	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DUNNELL	[*]	208	2,081	2,070	11	---	---	11	---	---	---	---	---	---	---	---
EASTON	[0]	216	1,866	2,037	(171)	---	---	(171)	---	---	---	---	---	---	---	---

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
EDGERTON		1,122	20,298	20,989	(691)	167	---	(524)	---	---	---	---	---	---	---	---
EITZEN	[17]	243	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELLSWORTH	[2]	554	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE	[2]	684	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EXCELSIOR		2,368	133,905	117,746	16,159	2,475	---	18,634	---	---	6,180	---	---	---	---	---
FELTON	[0]	194	9,177	9,945	(768)	---	---	(768)	---	---	(768)	---	---	---	---	---
FISHER	[0]	406	34,150	19,623	14,527	759	---	15,286	---	---	---	---	---	---	---	---
FREEBORN	[*]	293	12,000	11,472	528	---	---	528	---	---	---	---	---	---	---	---
GARVIN		123	7,790	7,055	735	---	---	735	---	---	---	---	---	---	---	---
GARY	[0]	192	8,810	7,805	1,005	---	371	634	---	---	---	---	---	---	---	---
GAYLORD	[*]	2,084	106,748	107,252	(504)	270	---	(234)	---	---	---	---	---	---	---	---
GENEVA	[*]	449	21,444	19,870	1,574	---	---	1,574	---	---	---	---	---	---	---	---
GEORGETOWN	[0]	103	5,987	6,086	(99)	---	---	(99)	---	---	---	---	---	---	---	---
GIBBON	[0]	750	1,651	2,000	(349)	---	---	(349)	---	---	---	---	---	---	---	---
GLENVILLE	[*]	783	29,368	29,052	316	148	---	464	---	---	---	---	---	---	---	---
GONVICK		288	9,979	8,044	1,935	---	---	1,935	---	---	---	---	---	---	---	---
GOODHUE	[0]	696	55,431	43,418	12,013	---	---	12,013	---	---	---	---	---	---	---	---
GOODRIDGE	[0]	108	7,878	7,749	129	---	---	129	---	---	---	---	---	---	---	---
GREENBUSH		829	58,373	61,107	(2,734)	908	---	(1,826)	---	---	---	2,662	---	---	---	---
GREY EAGLE	[*]	357	16,551	16,143	408	---	---	408	---	---	---	---	---	---	---	---
HADLEY	[2]	77	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HALSTAD	[*]	620	40,977	33,324	7,653	---	---	7,653	---	---	---	---	---	---	---	---
HAMBURG	[0]	538	24,943	25,301	(358)	1,125	---	767	---	1,125	---	---	---	---	---	---
HANLEY FALLS		231	16,867	16,026	841	---	---	841	---	---	---	---	---	---	---	---
HARMONY		1,103	31,413	28,882	2,531	---	---	2,531	---	---	---	---	---	---	---	---
HATFIELD		59	1,599	1,794	(195)	---	---	(195)	---	---	(36)	---	---	---	---	---
HAWLEY		1,760	158,975	137,514	21,461	---	---	21,461	---	---	20,000	---	---	---	---	---
HECTOR	[*]	1,150	76,310	67,347	8,963	---	---	8,963	---	---	---	---	---	---	---	---
HENDRUM	[0]	301	14,817	14,524	293	---	---	293	---	---	---	---	---	---	---	---
HERON LAKE	[2]	761	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILL CITY	[2]	522	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS		618	40,992	30,789	10,203	---	---	10,203	---	---	14,351	---	---	---	---	---
HITTERDAL	[*]	227	7,405	12,978	(5,573)	---	---	(5,573)	---	---	---	---	---	---	---	---
HOFFMAN	[0]	638	55,323	61,314	(5,991)	---	---	(5,991)	---	---	(258)	---	---	---	---	---
HOKAH	[0]	697	15,830	17,680	(1,850)	20	---	(1,830)	---	---	---	---	---	---	---	---
HOLDINGFORD		638	49,403	45,307	4,096	---	---	4,096	---	---	---	---	---	---	---	---
HOLLAND	[0]	201	6,073	3,329	2,744	---	---	2,744	---	---	---	---	---	---	---	---
HOLLOWAY		112	9,206	10,538	(1,332)	1,489	---	157	---	---	---	---	---	---	---	---
HOYT LAKES	[*]	2,280	168,842	175,906	(7,064)	---	---	(7,064)	---	---	(8,163)	---	---	---	---	---
IONA	[2]	150	---	---	---	---	---	---	---	---	---	---	---	---	---	---
IRONTON	[*]	555	45,037	37,742	7,295	1,990	1,788	7,497	---	---	---	459	---	---	---	---
IVANHOE	[2]	719	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JASPER		591	16,092	15,374	718	41	---	759	---	---	---	---	---	---	---	---
KARLSTAD		858	56,870	57,198	(328)	1,499	---	1,171	---	---	(10,000)	---	---	---	---	---
KASOTA	[17]	691	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,100	80,817	83,743	(2,926)	---	---	(2,926)	---	---	---	---	---	---	---	---
KENSINGTON		287	16,397	16,382	15	---	---	15	---	---	(877)	---	---	---	---	---
KENT	[0]	120	7,588	7,588	---	---	---	---	---	---	---	---	---	---	---	---
KERKHOVEN	[*]	745	58,235	58,161	74	7,159	---	7,233	---	---	---	---	---	---	---	---
KILKENNY	[0]	170	5,179	4,749	430	---	---	430	---	---	---	---	---	---	---	---
KINNEY	[0]	234	9,225	11,647	(2,422)	---	---	(2,422)	---	---	---	---	---	---	---	---
LAFAYETTE		478	25,076	23,994	1,082	---	---	1,082	---	---	---	---	---	---	---	---
LAKE BENTON	[2]	656	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE WILSON	[2]	302	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAMBERTON		958	35,099	34,670	429	332	---	761	---	---	---	---	---	---	---	---
LANCASTER	[0]	336	20,011	21,923	(1,912)	---	---	(1,912)	---	---	---	---	---	---	---	---
LE CENTER		2,139	34,736	56,485	(21,749)	1,733	---	(20,016)	---	---	---	---	---	---	---	---
LEWISVILLE	[2]	298	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LISMORE	[*]	249	12,702	12,702	---	---	---	---	---	---	---	---	---	---	---	---
LORETTO	[0]	546	34,144	32,332	1,812	1,390	---	3,202	---	---	---	---	---	---	---	---
LUCAN	[24]	224	7,985	8,620	(635)	---	---	(635)	---	---	---	---	---	---	---	---
LYND	[2]	304	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MADISON		1,886	154,720	197,557	(42,837)	12,103	---	(30,734)	---	---	10,197	334	---	---	---	---
MAPLETON	[*]	1,557	61,569	59,033	2,536	---	---	2,536	---	---	---	---	---	---	---	---
MARBLE	[0]	607	16,510	13,664	2,846	---	---	2,846	---	---	---	---	---	---	---	---
MARIETTA	[0]	196	13,113	13,038	75	---	---	75	---	---	---	---	---	---	---	---
MC INTOSH	[2]	650	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MIDDLE RIVER	[0]	272	15,294	15,002	292	---	---	292	---	---	---	---	---	---	---	---
MILROY	[*]	284	4,643	4,725	(82)	---	---	(82)	---	---	---	---	---	---	---	---
MINNEGOTA		1,417	100,938	106,880	(5,942)	75	---	(5,867)	---	---	---	---	---	---	---	---
MINNESOTA LAKE		679	29,482	29,622	(140)	1,089	---	949	---	---	---	---	---	---	---	---
MONTGOMERY		2,580	2,657	1,793	864	---	---	864	---	---	---	---	---	---	---	---
MONTROSE	[0]	1,076	35,259	42,188	(6,929)	4,499	---	(2,430)	---	---	---	---	---	---	---	---
MOTLEY		495	34,684	30,328	4,356	---	---	4,356	---	---	3,160	---	---	---	---	---
NASHWAUK	[17]	978	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NIELSVILLE	[0]	88	5,089	4,790	299	433	---	732	---	---	---	---	---	---	---	---
NORCROSS	[2]	76	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OGEMA	[18]	154	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OKABENA	[2]	206	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OKLEE	[2]	419	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORTONVILLE	[18]	2,067	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSAKIS	[2]	1,357	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSTRANDER		264	9,088	9,365	(277)	---	---	(277)	---	---	610	---	---	---	---	---
PEMBERTON	[0]	239	10,270	9,101	1,169	---	---	1,169	---	---	---	---	---	---	---	---
PERLEY	[0] [24]	122	7,305	6,328	977	---	---	977	---	---	977	---	---	---	---	---
PETERSON	[0]	244	7,848	7,423	425	---	---	425	---	---	---	---	---	---	---	---
PIERZ	[0]	1,150	41,629	42,154	(525)	3,554	---	3,029	---	---	---	---	---	---	---	---
PLUMMER	[2]	279	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RANDALL	[17]	587	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RED LAKE FALLS	[*]	1,507	116,630	116,883	(253)	---	---	(253)	---	---	---	---	---	---	---	---
REVERE	[2]	109	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROSEAU		2,755	306,137	258,300	47,837	12,014	---	59,851	---	---	---	11,131	---	---	---	3,968
ROYALTON	[0]	863	44,342	41,559	2,783	525	---	3,308	---	---	---	---	---	---	---	---
RUSHFORD VILLAGE	[0]	703	3,277	2,366	911	---	---	911	---	---	1,686	---	---	---	---	---
RUSSELL		383	20,233	20,015	218	1,114	---	1,332	---	---	---	---	---	---	---	---
RUTHTON	[2]	317	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SABIN	[0]	491	26,763	25,146	1,617	---	---	1,617	---	---	---	---	---	---	---	---
SANBORN		441	16,989	16,534	455	---	---	455	---	---	---	---	---	---	---	---
SHELLY	[0]	202	11,583	11,496	87	---	---	87	---	---	---	---	---	---	---	---
SHERBURN		1,071	74,406	72,961	1,445	248	---	1,693	---	---	---	---	---	---	---	---
SKYLINE	[*]	337	19,408	18,242	1,166	---	---	1,166	---	---	---	---	---	---	---	---
SLAYTON	[1]	2,150	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SOBIESKI	[0]	207	15,642	16,730	(1,088)	2,200	---	1,112	---	---	---	---	---	---	---	---
STARBUCK	[0]	1,195	50,433	51,714	(1,281)	2,660	---	1,379	---	---	---	---	---	---	---	---
STEPHEN	[0]	690	59,060	61,899	(2,839)	---	---	(2,839)	---	---	(5,000)	---	---	---	---	---
STRATHCONA	[0]	42	3,070	3,240	(170)	---	---	(170)	---	---	---	---	---	---	---	---
ST. CLAIR	[18]	720	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. LEO	[*]	107	8,667	8,274	393	---	---	393	---	---	---	---	---	---	---	---
TAUNTON	[2]	170	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TINTAH	[2]	69	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TONKA BAY		1,496	75,201	79,330	(4,129)	---	---	(4,129)	---	---	---	---	---	---	---	---
TRACY		2,017	150,029	139,909	10,120	3,078	---	13,198	---	---	2,000	---	---	---	---	---
TROSKY		119	5,530	4,838	692	---	---	692	---	---	---	---	---	---	---	---
TWIN VALLEY	[2]	815	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,218	112,960	102,867	10,093	3,547	---	13,640	---	---	---	1,829	---	---	---	---
ULEN		533	16,009	20,465	(4,456)	5,496	---	1,040	---	---	---	---	---	---	---	---

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
VESTA		325	12,387	12,684	(297)	---	---	(297)	---	---	---	(2,000)	---	---	---	---
VIKING	[2]	88	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO		683	30,951	29,086	1,865	---	---	1,865	---	---	---	---	---	---	---	---
WALNUT GROVE		621	25,873	24,594	1,279	801	---	2,080	---	---	---	2,664	---	---	---	---
WANDA	[0]	100	3,083	3,271	(188)	---	---	(188)	---	---	---	---	---	---	---	---
WARREN		1,720	161,203	163,199	(1,996)	1,146	---	(850)	---	---	---	3,472	---	---	---	---
WATERVILLE	[*]	1,852	54,784	47,892	6,892	---	---	6,892	---	---	---	---	---	---	---	---
WAVERLY	[0]	692	43,897	53,069	(9,172)	2,914	---	(6,258)	---	---	---	20,000	---	---	---	---
WHALAN	[17]	81	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WILLERNIE	[*]	568	28,608	24,929	3,679	---	---	3,679	---	---	---	---	---	---	---	---
WILMONT	[*]	349	20,545	20,457	88	161	---	249	---	---	---	---	---	---	---	---
WOLVERTON	[0]	150	6,251	7,709	(1,458)	---	---	(1,458)	---	---	---	---	---	---	---	---
WOOD LAKE		408	29,200	30,061	(861)	---	---	(861)	---	---	---	---	---	---	---	---
WOODSTOCK		147	90	7,218	(7,128)	3,703	---	(3,425)	---	---	---	---	---	---	---	---
TOTAL		<u>128,232</u>	<u>5,790,466</u>	<u>5,601,702</u>	<u>188,764</u>	<u>151,661</u>	<u>12,854</u>	<u>327,571</u>	<u>206</u>	<u>2,500</u>	<u>1,144</u>	<u>109,945</u>	<u>31,288</u>	<u>---</u>	<u>---</u>	<u>3,968</u>

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 11
Public Service Enterprises
Analysis of Electric Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[4]	1,673	1,063,480	882,784	180,696	9,232	19,565	170,363	---	---	---	130,000	1,690	---	19,565	33,188
ADRIAN	[0]	1,140	686,742	591,200	95,542	15,681	---	111,223	---	---	948	58,849	24,742	---	---	---
AITKIN	[4] [6]	1,765	2,515,947	1,987,444	528,503	72,048	---	600,551	---	---	---	139,043	395,728	---	---	---
ALPHA		148	77,134	70,499	6,635	1,061	---	7,696	---	---	---	---	---	---	---	---
ALVARADO	[0]	354	211,464	148,435	63,029	7,870	---	70,899	---	2,500	---	---	6,511	---	---	---
ARLINGTON		1,913	1,026,295	976,429	49,866	113,903	---	163,769	---	---	3,460	650,000	139,540	---	---	---
BAGLEY		1,434	1,126,169	924,334	201,835	48,761	57,691	192,905	---	---	---	12,286	15,201	---	14,012	17,020
BARNESVILLE		2,220	1,040,272	987,366	52,906	15,572	4,687	63,791	---	---	---	62,683	96,863	---	4,687	25,000
BAUDETTE		1,163	1,155,420	1,030,565	124,855	229,162	---	354,017	---	---	165,539	10,000	120,342	---	---	47,961
BIGELOW		208	131,024	96,837	34,187	45,923	---	80,110	---	---	---	144,091	---	---	---	---
BIWABIK		1,072	438,165	436,703	1,462	9,636	---	11,098	---	---	---	---	96,589	---	---	---
BLOOMING PRAIRIE		2,091	1,434,272	1,465,764	(31,492)	89,830	33,131	25,207	---	---	---	102,276	127,896	---	---	---
BREWSTER		539	241,031	235,814	5,217	14,998	---	20,215	---	---	---	---	63,508	---	---	---
BROWNTON		815	330,587	290,628	39,959	21,202	---	61,161	---	---	---	4,000	---	---	---	---
BUHL		875	286,758	253,468	33,290	22,437	---	55,727	---	---	---	---	36,611	---	---	---
CEYLON		423	196,358	160,358	36,000	16,412	4,384	48,028	---	---	---	---	---	---	2,891	20,000
DARWIN	[4] [6]	240	164,799	153,267	11,532	1,707	---	13,239	---	---	---	---	732	---	---	---
DUNDEE	[17]	99	44,465	47,895	(3,430)	2,205	---	(1,225)	---	1,496	---	---	---	---	---	---
DUNNELL	[*]	208	80,996	70,578	10,418	2,518	---	12,936	---	---	---	---	---	---	---	---
EITZEN	[0] [17]	243	150,115	115,997	34,118	6,543	582	40,079	---	---	---	(51,500)	10,988	---	---	---
ELBOW LAKE		1,169	801,896	759,822	42,074	16,471	19,617	38,928	---	---	---	11,958	186,114	---	18,238	80,000
FAIRFAX		1,325	580,946	442,161	138,785	22,059	---	160,844	---	---	---	---	78,976	---	---	---
FOSSTON		1,500	1,564,845	1,435,666	129,179	6,742	---	135,921	---	---	---	66,139	---	---	---	14,000
GILBERT		1,887	645,785	521,396	124,389	27,348	1,256	150,481	---	---	---	---	15,000	4,448	---	---
GRAND MARAIS		1,237	1,536,690	1,206,375	330,315	37,285	279	367,321	---	---	---	---	716,741	---	---	---
GROVE CITY		596	515,703	370,843	144,860	24,085	22,687	146,258	---	---	---	---	---	---	19,185	15,000
HALSTAD		620	520,767	510,130	10,637	---	---	10,637	---	---	---	100,000	6,567	---	---	---
HARMONY		1,103	491,197	441,491	49,706	7,193	---	56,899	---	---	---	25,000	30,190	---	---	---
HAWLEY		1,760	1,055,593	865,233	190,360	11,333	---	201,693	---	---	---	91,567	14,147	---	---	2,239
HENNING		787	419,840	403,374	16,466	20,825	---	37,291	---	---	---	---	14,877	---	---	---
JANESVILLE		2,070	839,583	670,957	168,626	44,632	56,404	156,854	---	---	---	85,975	288,261	---	31,854	30,000
KANDIYOHI	[0]	538	187,875	135,529	52,346	---	---	52,346	---	---	---	10,000	---	---	---	---
KASOTA	[17]	691	269,513	231,500	38,013	1,473	---	39,486	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,100	410,702	386,299	24,403	12,789	1,395	35,797	---	---	---	---	11,902	---	---	27,178
KENYON		1,584	1,046,202	785,039	261,163	49,493	120,072	190,584	---	---	---	48,631	98,607	---	114,198	135,000
LAKE CRYSTAL		2,188	944,662	993,564	(48,902)	94,544	104,178	(58,536)	---	---	---	---	929,391	---	104,178	83,651
LAKE PARK		747	356,958	312,260	44,698	21,697	---	66,395	---	---	---	30,726	5,000	---	---	---
LAKEFIELD	[4]	1,676	1,108,018	958,506	149,512	36,766	8,848	177,430	---	---	---	22,000	12,231	---	8,695	30,679
LANESBORO	[4] [6]	845	610,690	581,078	29,612	22,995	26,017	26,590	---	---	---	12,000	226,384	470,592	25,267	54,409
MABEL	[0]	738	334,910	314,737	20,173	6,908	---	27,081	---	---	---	3,300	2,543	---	---	---
MADELIA		2,230	1,575,510	1,388,754	186,756	193,885	20,774	359,867	---	---	---	---	56,546	1,639,356	1,850,000	20,774
MADISON		1,886	1,011,200	762,552	248,648	105,268	1,868	352,048	---	---	---	168,971	---	---	---	---
MOOSE LAKE		2,173	1,819,409	1,635,853	183,556	56,099	---	239,655	---	---	---	44,005	248,360	---	---	---
MOUNTAIN LAKE		2,054	1,042,549	781,043	261,506	94,164	108,410	247,260	---	---	---	160,407	235,211	---	106,705	55,000
NASHWAUK	[0] [4] [6] [17]	978	532,105	530,065	2,040	72,446	---	74,486	---	---	---	32,062	18,821	---	---	---
NEWFOLDEN	[0]	341	211,800	164,556	47,244	6,629	---	53,873	---	---	---	75,151	---	---	---	---
NIELSVILLE		88	47,988	49,658	(1,670)	433	---	(1,237)	---	---	---	---	3,975	---	---	---
ORTONVILLE		2,067	1,281,122	1,045,211	235,911	122,805	---	358,716	---	---	---	373,012	70,114	---	---	---
PETERSON	[0]	244	92,671	100,633	(7,962)	2,045	---	(9,917)	---	---	---	---	---	---	---	---
PIERZ	[0]	1,150	520,998	411,533	109,465	8,106	---	117,571	---	---	---	---	24,727	---	---	---
PRESTON		1,517	988,304	992,538	(4,234)	199,803	155,419	40,150	---	---	---	---	35,758	---	18,820	40,000
RANDALL	[17]	587	292,743	235,947	56,796	6,327	10,579	52,544	---	---	---	45,000	---	---	10,579	20,000
ROSEAU		2,755	1,996,427	1,443,783	552,644	69,027	---	621,671	---	---	---	175,000	71,020	---	---	3,968
ROUND LAKE	[4]	450	645,619	516,458	129,161	38,273	---	167,434	---	---	---	183,598	---	---	---	---
RUSHFORD		1,638	826,158	718,341	107,817	46,646	1,376	153,087	---	---	---	---	35,000	292,725	---	---
RUSHMORE		358	146,788	130,793	15,995	16,383	75	32,303	---	---	---	---	---	---	---	---
SHELLY	[0]	202	131,440	92,026	39,414	9,360	---	48,774	---	---	---	---	11,425	---	---	---
SPRING GROVE	[0]	1,237	903,088	748,647	154,441	34,174	---	188,615	---	---	---	15,000	35,470	---	---	---

Table 11
Public Service Enterprises
Analysis of Electric Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
SPRING VALLEY		2,478	1,393,794	1,355,064	38,730	96,216	---	134,946	---	---	---	18,195	34,006	---	---	---
SPRINGFIELD		2,178	1,429,941	1,223,548	206,393	3,937	---	210,330	---	---	---	62,659	---	---	---	---
STEPHEN		690	506,542	441,761	64,781	1,533	4,674	61,640	---	---	---	75,200	---	---	4,674	15,000
TRUMAN		1,274	957,397	835,468	121,929	109,402	143,259	88,072	---	---	---	10,618	305,260	1,630,000	120,092	590,700
TYLER		1,218	622,917	450,530	172,387	16,241	---	188,628	---	---	---	144,647	32,479	---	---	---
WARREN		1,720	1,019,241	967,176	52,065	28,932	8,408	72,589	---	---	---	56,300	445,533	671,160	8,408	---
WARROAD		1,896	1,971,574	1,600,969	370,605	---	---	370,605	---	---	---	240,000	94,837	---	---	---
WELLS		2,380	1,739,245	1,845,244	(105,999)	264,344	28,589	129,756	---	---	---	75,000	132,772	---	27,528	20,000
WESTBROOK		834	406,781	370,745	36,036	70,147	---	106,183	---	---	757	25,388	28,033	---	---	---
WHALAN	[17]	81	29,645	31,461	(1,816)	433	---	(1,383)	---	---	---	---	---	---	---	---
WINTHROP		1,331	866,425	750,273	116,152	28,330	10,408	134,074	---	---	---	16,217	138,165	---	10,408	15,000
TOTAL		80,819	51,653,289	44,872,955	6,780,334	2,912,727	974,632	8,718,429	---	2,500	172,200	3,702,795	5,894,043	4,708,281	2,519,984	1,395,767

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 12
Public Service Enterprises
Analysis of Nursing Home Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[11]	1,673	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS		758	2,661,163	2,664,045	(2,882)	51,623	---	48,741	---	---	---	50,975	8,475	---	---	1,189
ADRIAN	[11]	1,140	---	---	---	---	---	---	---	---	---	---	---	---	---	---
APPLETON	[99]	2,422	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
BALATON		649	1,663,334	1,851,020	(187,686)	7,359	8,579	(188,906)	---	---	---	33,889	---	---	8,580	7,259
BELVIEW	[99]	395	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
CLARA CITY	[14]	1,307	2,903,600	2,878,956	24,644	12,910	30,276	7,278	---	---	25,000	72,723	---	---	26,205	45,000
CLARKFIELD	[*]	968	2,394,212	2,359,754	34,458	58,599	1,304	91,753	---	---	---	11,423	---	---	100,376	100,000
DASSEL		1,135	2,800,338	2,514,663	285,675	49,809	121,753	213,731	---	---	---	116,569	950,000	---	119,086	124,955
ELLSWORTH	[14]	554	1,427,382	1,444,100	(16,718)	50,624	7,375	26,531	---	---	---	6,487	---	---	7,375	27,000
FERTILE	[14]	853	2,785,983	2,709,099	76,884	19,488	4,214	92,158	---	---	---	72,597	---	---	---	---
GAYLORD		2,084	2,190,573	2,177,428	13,145	141,233	---	154,378	---	---	8,958	14,734	---	---	---	---
HAYFIELD	[14]	1,316	2,912,715	2,817,127	95,588	170,037	212,336	53,289	---	---	---	34,018	---	---	212,336	45,000
HERON LAKE		761	1,484,342	1,376,462	107,880	19,243	---	127,123	---	---	---	64,639	---	---	---	---
JANESVILLE		2,070	2,106,187	2,131,829	(25,642)	22,618	---	(3,024)	---	---	---	40,965	---	---	---	15,000
LAKEFIELD		1,676	1,837,790	1,767,425	70,365	53,523	3,963	119,925	---	---	---	383,937	150,000	---	3,963	6,018
LAMBERTON	[14]	958	2,485,407	2,472,054	13,353	40,017	---	53,370	---	---	---	2,103,078	2,822,357	---	33,038	375,000
LITTLEFORK		874	3,352,306	3,407,350	(55,044)	10,423	---	(44,621)	---	---	---	44,946	---	---	20,828	48,648
MENAHGA	[14]	1,137	3,320,133	3,182,725	137,408	24,756	89,735	72,429	---	---	---	29,847	---	91,018	35,000	---
NEW RICHLAND		1,209	2,132,044	2,057,897	74,147	62,546	---	136,693	---	---	7,319	194,829	---	---	---	---
ORTONVILLE	[11]	2,067	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RENVILLE		1,367	2,234,097	2,445,212	(211,115)	151,202	298,711	(358,624)	---	---	---	19,866	---	---	298,711	73,042
TRIMONT		731	1,634,901	1,622,347	12,554	9,480	6,655	15,379	---	---	---	---	---	---	6,655	---
ULEN	[14]	533	2,280,715	2,251,557	29,158	44,468	---	73,626	---	---	---	(69,796)	319,123	---	41,332	45,000
TOTAL		28,637	44,607,222	44,131,050	476,172	999,958	784,901	691,229	---	---	16,277	16,221	3,584,798	4,021,850	913,485	913,111

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 13
Public Service Enterprises
Analysis of Hospital Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[11] [26]	1,673	3,437,672	3,275,401	162,271	13,285,760	4,640	13,443,391	---	---	---	---	15,009,596	4,350,000	---	1,149,098
ADRIAN	[11]	1,140	56,944	66,975	(10,031)	28,942	---	18,911	---	---	---	---	37,499	---	---	10,000
APPLETON	[99]	2,422	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARLINGTON	[99]	1,913	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
LAKEFIELD		1,676	811	---	811	843	---	1,654	---	---	---	---	---	---	---	---
ORTONVILLE	[11]	2,067	7,210,600	6,927,502	283,098	66,969	3,544	346,523	---	---	---	---	324,758	---	3,544	190,000
TRACY	[99]	2,017	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
WHEATON		1,641	3,271,478	3,324,113	(52,635)	115,256	35	62,586	---	---	---	25,000	23,297	---	35	39,721
TOTAL		<u>14,549</u>	<u>13,977,505</u>	<u>13,593,991</u>	<u>383,514</u>	<u>13,497,770</u>	<u>8,219</u>	<u>13,873,065</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>25,000</u>	<u>15,395,150</u>	<u>4,350,000</u>	<u>3,579</u>	<u>1,388,819</u>

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 14
Public Service Enterprises
Analysis of Gas Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ARGYLE	[0]	615	203,527	177,625	25,902	2,899	---	28,801	---	---	---	(25,000)	---	---	---	---
BAGLEY		1,434	241,794	189,004	52,790	15,532	73,033	(4,711)	---	---	---	57,730	---	---	73,033	1,350,000
CLARISSA		638	258,735	195,692	63,043	---	52,915	10,128	---	---	---	15,272	---	---	52,915	---
CLEARBROOK	[99]	555	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
COHASSET	[0]	2,380	504,417	466,847	37,570	230,309	---	267,879	---	---	---	13,369	216,404	141,073	15,000	---
EAGLE BEND		530	130,172	103,500	26,672	1,667	52,688	(24,349)	---	---	---	---	---	---	52,688	---
FAIRFAX		1,325	129,490	137,819	(8,329)	2,286	116,367	(122,410)	---	---	---	---	---	---	116,367	---
FOSSTON		1,500	533,127	330,696	202,431	13,758	113,669	102,520	---	---	---	84,884	---	---	---	---
GOODHUE	[0]	696	275,596	280,687	(5,091)	---	64,953	(70,044)	---	---	---	---	---	---	64,953	22,514
HALLOCK		1,251	330,562	301,404	29,158	27,101	---	56,259	---	---	---	30,000	5,375	---	---	---
HAWLEY		1,760	387,666	327,842	59,824	19,553	---	79,377	---	---	---	37,575	90,566	---	---	2,239
HENNING	[*]	787	20,194	11,840	8,354	---	574	7,780	---	---	---	(1,000)	1,004,456	1,069,229	117	---
LAKE PARK		747	164,541	158,246	6,295	22,063	---	28,358	---	---	---	20,501	500	---	---	---
MORGAN		940	170,411	164,425	5,986	9,983	---	15,969	---	---	---	243,256	2,237	---	---	---
NEW YORK MILLS		1,039	505,023	443,730	61,293	4,036	---	65,329	---	---	---	85,000	1,352	---	---	---
PERHAM		2,397	3,192,906	2,719,052	473,854	52,881	315,856	210,879	---	---	774	243,565	724,622	773,047	315,856	60,000
RANDALL		587	169,895	112,882	57,013	4,021	36,591	24,443	---	---	---	---	11,710	---	36,591	5,000
ROUND LAKE		450	132,290	128,871	3,419	694	---	4,113	---	---	---	(63,860)	---	---	---	---
STEPHEN		690	178,969	128,419	50,550	---	---	50,550	---	---	---	45,000	---	---	---	---
TYLER		1,218	143,526	128,723	14,803	9,187	78,920	(54,930)	---	---	---	175,593	---	---	78,920	---
WARREN		1,720	511,499	442,137	69,362	6,032	---	75,394	---	---	---	110,000	9,749	---	---	---
WESTBROOK		834	173,203	166,736	6,467	---	15,385	(8,918)	---	---	---	---	---	---	15,725	20,000
TOTAL		<u>24,093</u>	<u>8,357,543</u>	<u>7,116,177</u>	<u>1,241,366</u>	<u>422,002</u>	<u>920,951</u>	<u>742,417</u>	<u>---</u>	<u>---</u>	<u>774</u>	<u>809,921</u>	<u>2,112,531</u>	<u>2,058,680</u>	<u>948,238</u>	<u>1,474,753</u>

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 15
Public Service Enterprises
Analysis of Ambulance Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADRIAN		1,140	39,463	44,255	(4,792)	8,580	---	3,788	---	---	---	(23,000)	1,165	---	---	---
BARNESVILLE		2,220	118,608	133,810	(15,202)	5,229	1,272	(11,245)	---	---	---	---	1,477	---	1,272	10,000
BERTHA		488	46,057	34,004	12,053	32,602	---	44,655	---	---	---	(5,000)	61,565	---	---	---
BLOOMING PRAIRIE		2,091	61,209	28,932	32,277	3,689	505	35,461	---	---	---	---	5,764	---	505	17,254
BROWERVILLE		770	67,097	52,800	14,297	10,282	---	24,579	---	---	---	8,262	---	---	---	---
CARLTON		955	95,647	92,511	3,136	22,238	---	25,374	---	---	---	---	---	---	---	---
CLARA CITY		1,307	34,885	52,642	(17,757)	8,006	---	(9,751)	---	---	---	(7,050)	2,231	---	---	---
DODGE CENTER		2,150	170,953	180,365	(9,412)	11,859	---	2,447	---	---	---	---	72,639	---	---	---
HENNING		787	95,247	108,561	(13,314)	5,097	444	(8,661)	5,067	---	30	---	608	---	---	---
HOFFMAN	[0]	638	20,894	28,701	(7,807)	---	---	(7,807)	---	---	---	(6,650)	---	---	---	---
LAKE LILLIAN	[0]	227	8,970	18,402	(9,432)	3,785	---	(5,647)	---	---	---	---	---	---	---	---
LAKEFIELD		1,676	50,341	66,448	(16,107)	10,565	2,484	(8,026)	---	---	---	(56,217)	166,755	---	2,484	15,325
PRESTON		1,517	55,080	74,692	(19,612)	24,211	1,974	2,625	---	---	---	(9,945)	1,974	---	---	---
RAYMOND	[0]	705	29,401	24,085	5,316	2,196	---	7,512	---	---	---	---	---	---	---	---
REMER	[0]	353	44,632	36,944	7,688	11,858	---	19,546	---	---	---	(6,075)	18,000	---	1,843	---
SPRINGFIELD		2,178	107,217	71,017	36,200	8,693	---	44,893	---	---	---	---	2,968	---	---	---
TOTAL		19,202	1,045,701	1,048,169	(2,468)	168,890	6,679	159,743	5,067	---	30	(105,675)	335,146	---	6,104	42,579

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 16
Public Service Enterprises
Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BAGLEY CABLE TV		1434	127,311	134,313	(7,002)	4,935	---	(2,067)	---	---	---	16,950	---	---	---	
BARNESVILLE CABLE TV		2220	201,431	227,495	(26,064)	23,999	37,307	(39,372)	---	---	---	85,042	---	37,307	---	
GOLF COURSE			131,073	118,057	13,016	7,593	---	20,609	---	---	---	25,099	---	---	---	
BECKER GOLF COURSE		2366	1,580,391	1,322,283	258,108	10,615	4,786	263,937	---	---	---	361,490	---	130	15,000	
BLACKDUCK GOLF COURSE	[0]	744	104,190	107,998	(3,808)	7,733	11,160	(7,235)	---	---	---	(30,000)	53,499	---	11,160	7,883
BLOOMING PRAIRIE COMMUNITY BUILDING		2091	---	3,600	(3,600)	---	---	(3,600)	---	---	---	---	---	---	---	
BOYD CABLE TV		215	9,736	16,106	(6,370)	694	---	(5,676)	---	---	---	(1,752)	975	---	---	
CALLAWAY COMMUNITY CENTER	[0]	214	15,948	21,196	(5,248)	---	---	(5,248)	---	---	---	(2,775)	---	---	---	
CALUMET CABLE TV	[0]	374	25,173	26,716	(1,543)	819	---	(724)	---	---	---	---	---	---	---	
CLIMAX GOLF COURSE		260	91,154	111,730	(20,576)	---	316	(20,892)	---	---	---	(49,515)	46,794	---	---	
COLERAINE CABLE TV	[0]	1067	85,583	76,202	9,381	255	---	9,636	---	---	---	8,110	---	---	---	
GOLF COURSE	[0]		135,019	---	135,019	---	---	135,019	---	---	---	135,019	---	---	---	
CROSSLAKE CABLE TV		1598	531,223	512,158	19,065	16,304	38,012	(2,643)	---	---	---	---	164,909	---	38,012	30,388
DARFUR HALL		149	2,079	3,707	(1,628)	135	---	(1,493)	---	---	---	---	---	---	---	
ELBOW LAKE TIPSINAH MOUNDS CAMPGROUND		1169	118,955	99,846	19,109	457	474	19,092	---	---	---	5,500	33,405	---	474	
ELIZABETH COMMUNITY CENTER	[0]	163	6,202	5,351	851	28	---	879	---	---	---	---	---	---	---	
FOSSTON CABLE TV		1500	129,131	125,000	4,131	2,736	---	6,867	---	---	---	---	---	---	---	
GRAND MARAIS GOLF COURSE		1237	156,729	138,243	18,486	---	---	18,486	---	---	---	2,947	---	---	---	
REC/POOL/MARINA			510,625	547,160	(36,535)	267	---	(36,268)	---	---	---	(60,000)	26,277	---	---	
GREENWOOD MARINA		701	10,800	7,012	3,788	---	---	3,788	---	---	---	(6,500)	---	---	---	
HAMBURG COMMUNITY CENTER	[25]	538	---	---	---	---	---	---	---	---	---	---	---	---	---	
COMMUNITY HALL	[0]		25,587	45,785	(20,198)	3,238	---	(16,960)	---	---	635	(17,800)	---	---	---	
HAMMOND CABLE TV		202	18,334	12,896	5,438	---	2,622	2,816	---	---	---	(3,493)	---	---	2,622	10,000

Table 16
Public Service Enterprises
Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HINCKLEY COMMUNITY CENTER		1165	5,737	29,954	(24,217)	4,104	---	(20,113)	---	---	---	779	---	---	---	---
HOKAH SWIMMING POOL	[0]	697	3,953	8,561	(4,608)	25	---	(4,583)	---	---	(4,100)	---	---	---	---	---
JANESVILLE GOLF COURSE		2070	226,143	318,699	(92,556)	22,134	40,289	(110,711)	---	---	---	20,292	---	40,404	35,822	
LAKE CRYSTAL RECREATION CENTER		2188	---	---	---	46,104	57,841	(11,737)	---	2,139,759	---	1,842,405	1,770,000	57,841	---	---
MADELIA GOLF COURSE		2230	154,691	170,692	(16,001)	4,609	4,502	(15,894)	---	---	---	11,332	70,000	4,502	---	---
MARBLE CABLE TV	[0]	607	73,748	76,173	(2,425)	519	---	(1,906)	---	---	4,800	---	---	---	---	---
ORTONVILLE GOLF COURSE		2067	237,821	211,204	26,617	194	4,690	22,121	---	---	---	62,130	---	---	---	---
PERHAM COMMUNITY CENTER	[28]	2397	581,408	661,259	(79,851)	86,271	27,733	(21,313)	---	---	(86,655)	57,577	---	27,733	155,303	
GOLF COURSE	[28]		593,685	535,013	58,672	7,306	33,187	32,791	---	---	(50,000)	801,281	762,727	19,581	43,500	
PIERZ GOLF COURSE	[0]	1150	158,424	128,513	29,911	18,786	---	48,697	---	---	---	26,139	---	---	---	---
RENVILLE GOLF COURSE		1367	220,991	293,775	(72,784)	38,291	70,652	(105,145)	---	---	(105,056)	129,334	79,980	70,652	11,900	
RICHMOND CIVIC ARENA	[0]	1140	96,031	66,957	29,074	17,165	32,335	13,904	---	---	---	28,180	---	32,335	28,000	
SANDSTONE GOLF COURSE		2101	141,525	127,620	13,905	14,167	5,779	22,293	---	---	2,631	33,561	---	5,779	9,162	
SEBEKA POOL	[25]	654	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SPRINGFIELD COMMUNITY CENTER	[*]	2178	8,115	37,012	(28,897)	20,440	---	(8,457)	---	---	(1,102,213)	1,226,395	---	---	---	---
STARBUCK CAMPGROUND	[0]	1195	109,143	58,921	50,222	21,163	16,074	55,311	---	---	---	2,185	---	16,074	17,660	
TONKA BAY MUNICIPAL DOCK		1496	25,000	9,828	15,172	---	---	15,172	---	---	---	---	---	---	---	---
WESTBROOK CABLE TV		834	84,318	74,142	10,176	162	---	10,338	---	---	---	---	---	---	---	---
ZUMBROTA SWIMMING POOL		2537	21,061	65,593	(44,532)	77,319	45	32,742	63,164	---	---	376	---	---	---	---
TOTAL		46,315	6,758,468	6,536,770	221,698	458,567	387,804	292,461	63,164	---	2,140,394	(1,371,909)	5,067,463	2,682,707	364,606	364,618

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA JOHN WIMMER CLINIC	[26]	1673	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS 322 BUILDING	[25]	758	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ALBERTVILLE STORM WATER	[*]	3226	54,739	15,751	38,988	6,216	---	45,204	---	---	---	---	---	---	---	---
APPLETON CLINIC EDA HRA	[99] [99] [99]	2422	FAILED TO REPORT IN TIME FOR THIS PUBLICATION FAILED TO REPORT IN TIME FOR THIS PUBLICATION FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
AURORA CINA CENTER		1918	44,368	37,764	6,604	---	---	6,604	---	---	---	8,500	---	---	---	---
BABBITT LIQUOR STORE INSTALL PURCH	[*]	1572	---	200	(200)	11,906	---	11,706	---	---	---	18,000	---	---	---	---
BARNESVILLE TELEPHONE		2220	1,090,241	668,381	421,860	64,296	1,054	485,102	---	---	---	230,000	19,782	---	1,054	---
BEAVER BAY EDA		153	4,000	---	4,000	5,151	---	9,151	---	---	---	---	770,541	400,000	---	---
BELGRADE EDA HOUSING		697	87,859	55,605	32,254	1,400	47,697	(14,043)	---	---	---	---	---	---	47,697	20,000
BLOOMING PRAIRIE EDA		2091	122,009	51,173	70,836	47,682	132,986	(14,468)	---	---	---	(13,500)	---	---	132,986	962,946
BOCK SINKING SEWER	[0]	119	2,859	---	2,859	214	---	3,073	---	---	---	---	---	---	---	---
BRANDON EDA	[0]	466	70,483	5,411	65,072	200	33,283	31,989	---	---	---	---	19,421	---	31,791	14,821
BREWSTER HRA APARTMENTS		539	8,250	3,819	4,431	26	5,050	(593)	---	---	---	---	---	---	5,050	671
BROWNS VALLEY DEMO SITE	[0]	707	2,467	10,791	(8,324)	115	---	(8,209)	---	---	---	1,500	---	---	---	---
BUFFALO LAKE ECONOMIC DEVELOPMENT		735	25,775	10,259	15,516	62,913	15,092	63,337	---	---	---	---	---	---	15,092	56,683
CALUMET RADIO TOWER		374	12,150	703	11,447	---	---	11,447	---	---	---	---	---	---	---	5,000
CARLTON CEMETERY		955	4,977	2,974	2,003	2,303	---	4,306	---	---	---	2,000	---	---	---	---
CHANDLER APARTMENT GROCERY STORE		286	22,236 310,133	25,104 327,611	(2,868) (17,478)	12,366 44	8,581 ---	917 (17,434)	---	---	---	---	---	---	8,581 ---	3,419 ---
CHISAGO CITY DEPUTY REGISTRAR		2399	2,986,589	2,979,149	7,440	253	---	7,693	---	---	---	7,000	---	---	---	---

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CLARA CITY CONGREGATE HOUSING		1307	257,461	169,916	87,545	2,354	82,542	7,357	---	---	---	---	4,697	---	82,542	44,838
CLARKFIELD EDA APARTMENTS		968	61,954	26,934	35,020	3,076	48,195	(10,099)	---	---	---	---	298,167	127,000	34,815	5,000
CLIMAX APARTMENT		260	7,332	8,019	(687)	---	---	(687)	---	---	---	---	---	---	---	---
CLONTARF CAFE	[0]	159	73,245	81,956	(8,711)	---	---	(8,711)	---	---	---	(8,000)	---	---	---	---
COOK AIRPORT		667	12,290	31,483	(19,193)	16,412	871	(3,652)	---	---	16,412	---	9,796	---	871	1,540
COSMOS FIRE		585	45,860	55,420	(9,560)	12,707	---	3,147	---	---	---	---	10,038	---	---	---
CROSBY DEPUTY REGISTRAR		2132	77,630	73,718	3,912	933	---	4,845	---	---	---	---	---	---	---	---
RANGE COLLECTORS	[*]		120,993	121,955	(962)	185	---	(777)	---	---	---	---	---	---	---	---
STORM DRAINAGE	[*]		45,118	3,293	41,825	1,698	---	43,523	---	---	---	27,400	---	---	---	---
CROSSLAKE TELEPHONE		1598	1,535,678	1,204,581	331,097	3,369,536	20,799	3,679,834	---	---	---	188,032	1,302,529	99,000	20,799	101,095
DANUBE EDA		552	9,450	9,310	140	223	5,717	(5,354)	---	---	---	---	177,309	---	5,717	2,805
DAWSON ARMORY HOUSING		1559	44,786	37,072	7,714	7,273	26,492	(11,505)	---	---	6,444	---	68,962	35,000	26,492	5,457
PRAIRIE EAST APTS.	[20]		---	---	---	---	---	---	---	---	112,503	---	268,987	139,250	---	---
PRAIRIE WEST APT.			55,391	36,709	18,682	456	23,174	(4,036)	---	---	---	---	---	---	23,174	15,391
DEER RIVER LICENSE BUREAU	[0]	845	52,929	52,509	420	48	---	468	---	---	---	---	---	---	---	---
ECHO CEMETERY	[*]	290	745	681	64	524	---	588	---	---	---	---	---	---	---	---
EDEN VALLEY SENIOR HOUSING		793	12,558	48,075	(35,517)	7,086	49,555	(77,986)	---	---	---	---	---	---	49,555	---
ELBOW LAKE MAPLEWOOD MANOR APTS.		1169	144,684	80,673	64,011	3,134	14,449	52,696	---	---	---	100,000	4,138	---	14,449	50,000
EXCELSIOR COMMERCIAL DOCK		2368	63,600	47,699	15,901	4,433	---	20,334	---	---	---	27,850	9,700	---	---	---
PARKING METER			34,229	2,508	31,721	1,302	---	33,023	---	---	---	28,150	4,681	---	---	---
SURFACE WATER MANAGEMENT			52,926	28,127	24,799	1,829	---	26,628	---	---	---	(10,000)	---	---	---	---
FAIRFAX EDA		1325	211,619	136,293	75,326	11,274	67,605	18,995	---	---	---	(29,000)	13,252	830,000	67,605	835,000
HRA			136,870	100,101	36,769	4,846	9,539	32,076	---	---	---	---	138,456	---	9,539	4,358
STORM SEWER			54,223	44,971	9,252	7,501	---	16,753	---	---	---	97,389	478	---	---	---
FISHER RECYCLING	[0]	406	3,485	2,216	1,269	117	---	1,386	---	---	---	---	---	---	---	---

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FRAZEE EDA	[0]	1242	---	6,540	(6,540)	16,848	---	10,308	---	---	---	27,379	---	---	---	---
FULDA EDA		1250	4,975	6,692	(1,717)	3,205	2,385	(897)	---	---	---	(3,300)	12,000	---	2,385	1,361
GARY LAUNDROMAT	[0]	192	10,133	8,457	1,676	---	---	1,676	---	---	---	---	6,166	---	---	---
GAYLORD STORM WATER		2084	47,504	51,528	(4,024)	88,962	116,580	(31,642)	35,783	---	---	---	6,864	608,167	86,955	36,400
GOODHUE RECYCLING	[0]	696	8,336	9,107	(771)	---	---	(771)	---	---	---	---	---	---	---	---
GROVE CITY EDA SR HOUSING		596	68,357	81,235	(12,878)	244	61,100	(73,734)	---	---	---	---	---	---	61,100	40,000
GRYGLA WATER TOWER	[*]	229	1,678	---	1,678	2,940	1,490	3,128	---	---	---	---	---	---	1,490	3,908
HALSTAD JOHN WIMMER HOMES		620	21,395	17,785	3,610	---	---	3,610	---	---	---	---	---	---	---	---
HARMONY EDA		1103	27,040	65,159	(38,119)	2,475	95,274	(130,918)	---	---	---	(30,000)	1,712	---	11,536	7,644
HARRIS BUILDING	[0]	1105	25,374	24,818	556	1,774	---	2,330	---	---	---	247	---	---	---	---
HAWLEY AIRPORT		1760	47,620	76,634	(29,014)	---	---	(29,014)	---	---	---	---	---	---	---	7,936
HAWLEY DEPUTY REGISTER		1760	29,707	27,914	1,793	380	---	2,173	---	---	---	---	---	---	---	---
HENDRUM UTILITY FEES	[0]	301	4,880	5,773	(893)	---	---	(893)	---	---	---	---	---	---	---	---
HENNING ECONOMIC DEVELOPMENT AUTH		787	45,213	19,446	25,767	149	25,040	876	---	---	---	---	---	---	25,040	10,410
HILLS APARTMENTS		618	22,256	13,882	8,374	378	11,142	(2,390)	---	---	---	---	---	---	11,142	2,038
HITTERDAL CAFE	[21]	227	22,545	38,897	(16,352)	---	---	(16,352)	---	---	---	2,286	---	---	---	---
IVANHOE EDA HOUSING		719	52,800	25,591	27,209	757	32,151	(4,185)	---	---	---	---	7,973	---	32,151	4,460
JANESVILLE RECYCLING		2070	245	---	245	---	---	245	---	---	---	---	---	---	---	---
JASPER SUNRISE VILLAGE		591	319,534	282,217	37,317	3,706	18,797	22,226	---	---	---	---	8,566	---	18,797	20,018
KENSINGTON CAFE		287	136,801	142,050	(5,249)	---	6,237	(11,486)	---	---	---	---	---	---	---	---

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LAKE CRYSTAL CEMETERY	[*]	2188	---	---	---	11,361	---	11,361	---	---	---	---	---	---	---	---
LAKE LILLIAN FIRE	[0]	227	23,733	17,042	6,691	3,706	---	10,397	---	---	---	---	---	---	---	---
LAKE PARK EDA APARTMENTS		747	48,668	22,397	26,271	597	20,483	6,385	---	---	---	---	---	---	20,483	---
LAKELAND BUILDING INSPECTION		2066	24,746	21,066	3,680	139	2,392	1,427	---	---	---	5,150	1,857	---	---	---
LANCASTER FIRE	[0]	336	7,843	7,831	12	116	---	128	---	---	---	---	---	---	---	---
LANESBORO EDA		845	36,435	15,252	21,183	1	21,435	(251)	---	---	---	---	---	---	21,435	15,000
LEROY TREE BOARD	[*]	928	23	2,301	(2,278)	---	---	(2,278)	---	---	---	---	---	---	---	---
LEXINGTON BUILDING RENTAL		2275	206,928	281,152	(74,224)	22,380	47,527	(99,371)	---	---	---	(55,000)	15,203	---	47,527	67,465
LINDSTROM COMPOST		2992	2,027	3,389	(1,362)	---	---	(1,362)	---	---	---	(1,362)	---	---	---	---
LOWRY EDA		232	16,207	11,579	4,628	5,418	16,767	(6,721)	---	---	---	---	510,786	525,000	16,767	---
LYND HOUSING		304	24,384	10,406	13,978	275	13,292	961	---	---	---	---	---	---	13,292	2,587
MADISON ECONOMIC DEVELOPMENT INTERNAL SERVICE STORM SEWER		1886	88,528 71,784 ---	51,124 75,270 498	37,404 (3,486) (498)	2,041 ---	31,408 ---	8,037 (3,486) (498)	---	---	---	(565,867) ---	---	---	31,408 ---	607,866 ---
MAPLE LAKE AIRPORT	[0]	1571	35,399	30,237	5,162	18,375	11,497	12,040	---	---	---	(3,000)	43,648	---	---	---
MAPLEVIEW EDA	[0]	201	65,770	---	65,770	27,671	31,648	61,793	---	---	---	---	---	---	21,045	25,000
MILACA BUILDING INSPECTOR MOTOR VEHICLE		2410	52,978 62,682	16,634 59,177	36,344 3,505	639 286	---	36,983 3,791	---	---	---	---	---	---	---	---
MILTONA FIRE		223	31,350	44,828	(13,478)	12,728	---	(750)	---	---	---	(2,000)	10,823	---	---	---
MOOSE LAKE CEMETERY MOTOR VEHICLE		2173	7,769 59,950	10,193 53,076	(2,424) 6,874	---	---	(2,424) 6,874	---	---	---	(8,764) (50,382)	8,413 ---	---	---	---
MOUNTAIN LAKE HERITAGE ESTATES RECYCLING	[*]	2054	14,432 15	6,346 ---	8,086 15	60 ---	9,145 ---	(999) 15	---	---	---	---	248,154 ---	---	9,145 ---	1,340 ---

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
NEW YORK MILLS CLINIC	[*]	1039	21,600	2,110	19,490	16,891	---	36,381	---	---	---	53,000	---	---	---	---
NISSWA EDA		1655	---	14,391	(14,391)	---	21,911	(36,302)	---	---	---	(40,000)	---	---	21,911	18,090
NORTHOME LAUNDROMAT		280	7,708	10,823	(3,115)	41	---	(3,074)	---	---	---	---	692	---	---	---
ORR AIRPORT		282	36,475	164,036	(127,561)	21,810	---	(105,751)	---	---	21,613	(10,000)	65,516	---	---	---
PERHAM INCINERATOR RECYCLING	[20]	2397	---	8,387	(8,387)	---	98	(8,485)	---	---	---	---	---	---	98	---
			51,114	51,393	(279)	1,770	---	1,491	---	---	30	---	---	---	---	---
PINE ISLAND CEMETERY		2313	13,070	26,941	(13,871)	---	2,139	(16,010)	---	---	---	---	---	---	2,139	---
DEPUTY REGISTRAR			36,396	36,202	194	398	---	592	---	---	---	---	---	---	---	---
EVERGREEN PLACE			196,206	117,095	79,111	5,223	66,900	17,434	---	---	---	---	---	---	66,900	30,000
RUSH CITY HOSPITAL BUILDING		1667	235,308	85,629	149,679	2,028	---	151,707	---	---	---	---	---	---	---	---
RUSHFORD NON-EXPENDABLE TRUST FUND		1638	5,431	30,324	(24,893)	16,632	---	(8,261)	9,142	---	5,000	---	13,043	---	---	---
SANDSTONE CEMETERY	[*]	2101	5,463	6,936	(1,473)	3,520	---	2,047	---	---	---	62,714	---	---	---	---
WILD RIVER APARTMENT			462,301	319,775	142,526	78,774	375,230	(153,930)	42,750	---	---	---	---	---	375,230	20,000
SHERBURN EDA		1071	19,200	14,530	4,670	1,935	7,450	(845)	---	---	---	(5,000)	---	---	7,450	10,000
SPRINGFIELD HEAT		2178	54,937	77,343	(22,406)	8,835	---	(13,571)	---	---	---	---	---	---	---	---
MEDICAL CLINIC & SERVICES			19,638	20,886	(1,248)	1,967	---	719	---	---	---	---	---	---	---	---
STEWART CLINIC	[25]	572	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. FRANCIS UTILITY TRUNK		4414	---	---	---	3,324	---	3,324	---	---	---	---	---	---	---	---
TONKA BAY ANTENNA		1496	41,438	166	41,272	---	---	41,272	---	---	---	49,594	---	---	---	---
LIQUOR LEASE			16,578	3,075	13,503	3,572	---	17,075	---	---	---	14,842	---	---	---	---
RECYCLING			40,288	43,831	(3,543)	5,747	---	2,204	---	5,747	---	---	---	---	---	---
STORMWATER			11,296	3,022	8,274	---	---	8,274	---	---	---	---	---	---	---	---
TRACY 5TH STREET APARTMENTS		2017	40,485	24,559	15,926	1,142	32,554	(15,486)	---	---	---	---	1,007	---	32,554	---
CLINIC BUILDING			38,167	14,136	24,031	40,749	---	64,780	---	---	---	---	---	---	---	---
DEPUTY REGISTRAR			1,049,414	1,023,777	25,637	454	5	26,086	---	---	---	23,530	---	---	---	---
EASTVIEW APARTMENTS			45,195	31,879	13,316	3,194	24,759	(8,249)	---	---	---	---	---	---	24,759	7,664
O'BRIEN COURT			145,656	52,020	93,636	10,834	78,575	25,895	---	---	---	---	---	---	78,575	75,000
UTILITY SURCHARGE			119,700	78,088	41,612	1,988	3,600	40,000	---	---	---	---	---	---	3,600	---
ULEN EDA	[24]	533	2,438	2,823	(385)	---	---	(385)	---	---	---	(7,131)	---	---	---	---

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
VICTORIA STORM SEWER		3899	17,639	7,522	10,117	---	---	10,117	---	---	---	---	---	---	---	---
WABASHA EDA	[0]	2571	20,375	233,929	(213,554)	239,162	---	25,608	---	---	233,799	---	---	---	---	---
WANAMINGO SENIOR HOUSING		944	122,175	70,283	51,892	6,564	61,668	(3,212)	---	---	---	---	1,239,024	61,955	15,000	
WATERVILLE HILLTOP TERRACE APARTMENTS		1852	118,705	109,371	9,334	50,997	149,330	(88,999)	---	---	---	4,480	---	149,330	55,000	
WELLS RECYCLING		2380	21,879	31,880	(10,001)	---	---	(10,001)	---	---	---	---	---	---	---	---
WINNEBAGO DUPLEX		1519	16,690	14,081	2,609	323	---	2,932	---	---	---	---	---	---	---	---
WYOMING SURFACE WATER	[*]	2928	13,140	---	13,140	688	---	13,828	---	---	---	---	---	---	---	---
TOTAL		<u>123,934</u>	<u>12,788,340</u>	<u>10,973,680</u>	<u>1,814,660</u>	<u>4,428,205</u>	<u>1,992,690</u>	<u>4,250,175</u>	<u>87,675</u>	<u>---</u>	<u>401,548</u>	<u>126,926</u>	<u>4,091,753</u>	<u>4,002,441</u>	<u>1,834,008</u>	<u>3,213,211</u>

* See explanation of footnotes at the end of the Enterprise Fund Section.

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu-lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales			Interest	Principal
ADA		1,673	ON & OFF SALE	430,684	272,224	158,460	36.79%	161,986	(3,526)	2,165	---	(1,361)	-0.32%	3,000	---	---	---
AITKIN		1,765	OFF SALE ONLY	717,375	563,922	153,453	21.39%	124,049	29,404	14,504	---	43,908	6.12%	45,000	---	---	---
AKELEY		411	ON & OFF SALE	360,691	220,601	140,090	38.84%	122,734	17,356	---	---	17,356	4.81%	25,000	---	---	---
APPLETON		2,422	OFF SALE ONLY	304,396	214,840	89,556	29.42%	67,496	22,060	---	---	22,060	7.25%	---	---	---	---
AUDUBON		404	ON & OFF SALE	428,031	249,091	178,940	41.81%	160,936	18,004	3,351	21,907	(552)	-0.13%	1,000	142,250	21,907	4,762
AVOCA		138	ON & OFF SALE	213,679	126,483	87,196	40.81%	85,311	1,885	689	193	2,381	1.11%	---	4,493	---	---
BAGLEY		1,434	OFF SALE ONLY	675,854	512,292	163,562	24.20%	103,858	59,704	268	---	59,972	8.87%	85,000	---	---	---
BALATON		649	ON & OFF SALE	289,884	170,979	118,905	41.02%	98,770	20,135	5,160	3,606	21,689	7.48%	1	41,619	521	16,665
BARNESVILLE		2,220	OFF SALE ONLY	233,925	175,165	58,760	25.12%	44,526	14,234	1,105	---	15,339	6.56%	---	---	---	---
BARNUM		494	ON & OFF SALE	325,532	181,069	144,463	44.38%	143,365	1,098	13,941	---	15,039	4.62%	12,200	1,573	---	---
BATTLE LAKE	[0]	737	OFF SALE ONLY	507,470	368,256	139,214	27.43%	98,298	40,916	4,636	22,945	22,607	4.45%	14,400	116,071	20,378	---
BAUDETTE		1,163	ON & OFF SALE	934,959	598,218	336,741	36.02%	200,052	136,689	12,220	---	148,909	15.93%	117,936	3,957	---	---
BEAVER BAY		153	ON & OFF SALE	348,316	166,142	182,174	52.30%	176,054	6,120	17,531	---	23,651	6.79%	20,000	6,405	---	---
BEAVER CREEK	[21]	251	ON & OFF SALE	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BELVIEW		395	ON & OFF SALE	282,506	156,838	125,668	44.48%	112,086	13,582	3,235	---	16,817	5.95%	10,000	---	---	---
BERTHA		488	ON & OFF SALE	215,151	123,807	91,344	42.46%	71,290	20,054	5,515	---	25,569	11.88%	5,000	---	---	---
BIG FALLS	[0]	329	ON & OFF SALE	227,390	116,918	110,472	48.58%	101,269	9,203	521	---	9,724	4.28%	7,561	2,241	---	---
BIGFORK	[0]	389	ON & OFF SALE	256,392	148,382	108,010	42.13%	95,955	12,055	5,449	---	17,504	6.83%	19,113	173	---	---
BISCAY		122	ON & OFF SALE	301,942	148,494	153,448	50.82%	141,551	11,897	16,923	---	28,820	9.54%	35,000	2,998	---	---
BLACKDUCK	[0]	744	ON & OFF SALE	692,373	462,402	229,971	33.21%	154,475	75,496	22,058	---	97,554	14.09%	78,271	14,610	---	---
BOYD		215	ON & OFF SALE	273,930	141,266	132,664	48.43%	119,900	12,764	1,211	330	13,645	4.98%	(1,436)	---	---	---
BRAHAM		1,271	OFF SALE ONLY	597,842	441,383	156,459	26.17%	104,017	52,442	32,964	34,418	50,988	8.53%	15,000	16,469	4,564	3,867
BRANDON		466	ON & OFF SALE	358,705	200,047	158,658	44.23%	115,673	42,985	12,836	---	55,821	15.56%	31,292	3,015	---	---
BROWERVILLE		770	ON & OFF SALE	370,709	196,882	173,827	46.89%	143,086	30,741	2,200	---	32,941	8.89%	6,537	---	---	---
BROWNS VALLEY		707	ON & OFF SALE	227,639	149,448	78,191	34.35%	81,132	(2,941)	3,835	---	894	0.39%	500	---	---	---
BUFFALO LAKE		735	ON & OFF SALE	300,952	170,822	130,130	43.24%	132,649	(2,519)	20,496	---	17,977	5.97%	2,613	---	---	---
BUTTERFIELD		566	OFF SALE ONLY	174,744	126,753	47,991	27.46%	40,927	7,064	2,338	---	9,402	5.38%	57,599	---	---	---
CALLAWAY	[0]	214	ON & OFF SALE	310,793	205,739	105,054	33.80%	96,895	8,159	10,695	1,327	17,527	5.64%	9,000	---	---	---
CANTON	[0]	358	OFF SALE ONLY	107,346	90,591	16,755	15.61%	20,559	(3,804)	6,660	---	2,856	2.66%	---	---	---	---
CLARISSA		638	ON & OFF SALE	337,616	211,435	126,181	37.37%	118,794	7,387	6,173	---	13,560	4.02%	10,000	1,819	---	---
CLEARBROOK	[99]	555	ON & OFF SALE	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEMENTS		186	ON & OFF SALE	142,815	76,567	66,248	46.39%	68,141	(1,893)	3,558	---	1,665	1.17%	4,200	3,713	---	---
CLEVELAND		752	ON & OFF SALE	173,775	118,922	54,853	31.57%	92,440	(37,587)	11,717	---	(25,870)	-14.89%	3,500	---	858	---
CLONTARF	[0]	159	ON & OFF SALE	249,892	138,281	111,611	44.66%	83,540	28,071	43	---	28,114	11.25%	9,334	---	---	---
CONGER		132	ON & OFF SALE	174,153	97,935	76,218	43.76%	66,920	9,298	8,487	1,385	16,400	9.42%	---	6,357	---	---
COOK		667	OFF SALE ONLY	800,794	589,344	211,450	26.41%	132,055	79,395	---	8,337	71,058	8.87%	---	---	8,337	16,030
COTTONWOOD	1,066	ON & OFF SALE	407,482	249,593	157,889	38.75%	134,244	23,645	759	2,833	21,571	5.29%	5,000	9,793	2,833	4,054	
CROMWELL		1,968	ON & OFF SALE	322,848	189,319	133,529	41.36%	109,790	23,739	4,347	343	27,743	8.59%	---	2,030	---	---
CURRIE		277	ON & OFF SALE	216,555	145,920	70,635	32.62%	81,233	(10,598)	3,747	51	(6,902)	-3.19%	6,000	12,271	51	---
DALTON		237	OFF SALE ONLY	209,884	167,963	41,921	19.97%	40,266	1,655	1,116	---	2,771	1.32%	---	474	---	---
DANVERS		101	ON & OFF SALE	231,702	116,696	115,006	49.64%	87,809	27,197	3,810	---	31,007	13.38%	1,000	---	---	---
DARWIN		240	OFF SALE ONLY	465,793	361,611	104,182	22.37%	59,496	44,686	4,985	---	49,671	10.66%	28,000	832	---	---
DAWSON		1,559	OFF SALE ONLY	339,329	251,066	88,263	26.01%	82,553	5,710	6,659	---	12,369	3.65%	829	---	---	---
DE GRAFF		137	ON & OFF SALE	242,759	128,708	114,051	46.98%	67,884	46,167	97	---	46,264	19.06%	5,000	---	---	---
DELAVAN		225	ON & OFF SALE	172,700	101,309	71,391	41.34%	76,659	(5,268)	12,000	1,891	4,841	2.80%	5,000	170	---	---
DUNDEE		99	ON & OFF SALE	125,258	60,450	64,808	51.74%	53,726	11,082	11,247	---	22,329	17.83%	3,600	1,753	---	---
EAGLE BEND		530	ON & OFF SALE	245,098	157,968	87,130	35.55%	87,452	(322)	12,892	---	12,570	5.13%	20,000	---	---	---
ELBOW LAKE	1,169	OFF SALE ONLY	256,724	186,608	70,116	27.31%	62,865	7,251	890	---	8,141	3.17%	500	2,260	---	---	
ELIZABETH		163	OFF SALE ONLY	306,755	233,588	73,167	23.85%	52,584	20,583	866	---	21,449	6.99%	9,360	---	---	---
ELLENDALE		556	ON & OFF SALE	299,270	170,368	128,902	43.07%	104,767	24,135	9,984	---	34,119	11.40%	35,000	8,856	---	---
ELLSWORTH		554	ON & OFF SALE	169,863	79,354	90,509	53.28%	84,237	6,272	6,816	---	13,088	7.71%	---	---	---	---
ELMORE		684	OFF SALE ONLY	137,310	105,007	32,303	23.53%	30,171	2,132	1,059	---	3,191	2.32%	571	1,089	---	---
ERHARD		174	OFF SALE ONLY	268,928	207,554	61,374	22.82%	50,646	10,728	3,659	---	14,387	5.35%	4,000	695	---	---
FAIRFAX	1,325	ON & OFF SALE	344,857	195,104	149,753	43.42%	129,698	20,055	18,063	---	38,118	11.05%	---	14,427	---	---	
FIFTY LAKES		427	ON & OFF SALE	224,502	106,962	117,540	52.36%	107,730	9,810	1,135	---	10,945	4.88%	---	8,451	---	---
FINLAYSON		265	ON & OFF SALE	373,518	211,721	161,797	43.32%	115,466	46,331	3,131	---	49,462	13.24%	75,000	---	---	---
FLENSBURG		210	ON & OFF SALE	180,478	177,360	3,118	1.73%	5,708	(2,590)	4,852	5,708	(3,446)	-1.91%	---	5,353	---	---
FORESTON		389	ON & OFF SALE	318,584	178,672	139,912	43.92%	121,788	18,124	20,871	---	38,995	12.24%	5,000	20,111	---	---
FRAZEE	1,242	ON & OFF SALE	577,474	338,555	238,919	41.37%	209,192	29,727	---	3,570	---	26,157	4.53%	20,000	---	3,570	---
GILMAN		208	ON & OFF SALE	310,949	155,589	155,360	49.96%	149,566	5,794	21,635	---	27,429	8.82%	---	---	---	---
GOODRIDGE		108	ON & OFF SALE	210,348	124,946	85,402	40.60%	90,989	(5,587)	8,319	---	2,732	1.30%	2,000	---	---	---
GRAND MARAIS	1,237	OFF SALE ONLY	1,026,329	697,366	328,963	32.05%	177,213	151,750	11,917	---	163,667	15.95%	120,000	---	---	---	
HACKENSACK		257	ON & OFF SALE	512,784	339,122	173,662	33.87%	165,181	8,481	43	---	8,524	1.66%	57,750	3,957	---	---
HADLEY		77	ON & OFF SALE	121,335	64,211	57,124	47.08%	61,353	(4,229)	11,589	121	7,239	5.97%	---	---	---	---
HANLEY FALLS		231	ON & OFF SALE	190,679	105,399	85,280	44.72%	74,684	10,596	---	633	9,963	5.23%	---	---	633	1,662
HANSKA		443	ON & OFF SALE	287,553	168,488	119,065	41.41%	119,493	(428)	21,074	---	20,646	7.18%	20,000	---	---	---

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu-lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales			Interest	Principal
HAWLEY		1,760	OFF SALE ONLY	295,529	231,653	63,876	21.61%	65,205	(1,329)	3,732	--	2,403	0.81%	6,200	--	--	--
HERMAN		478	ON & OFF SALE	295,468	178,558	116,910	39.57%	108,707	8,203	18,512	--	26,715	9.04%	25,000	--	--	--
HERON LAKE		761	ON & OFF SALE	198,721	106,641	92,080	46.34%	80,912	11,168	833	--	12,001	6.04%	--	475	--	--
HINCKLEY		1,165	ON & OFF SALE	1,063,030	714,705	348,325	32.77%	266,195	82,130	17,155	--	99,285	9.34%	70,823	8,698	--	--
HITTERDAL		227	ON & OFF SALE	272,086	137,677	134,409	49.40%	115,305	19,104	--	--	19,104	7.02%	2,714	13,841	--	--
HOLDINGFORD		638	ON & OFF SALE	306,409	166,275	140,134	45.73%	106,765	33,369	--	--	33,369	10.89%	34,953	2,500	--	--
HOUSTON		988	ON & OFF SALE	453,615	224,957	228,658	50.41%	175,084	53,574	9,230	--	62,804	13.85%	105,000	4,261	--	--
HOWARD LAKE		1,770	ON & OFF SALE	876,513	580,137	296,376	33.81%	195,486	100,890	8,301	367	108,824	12.42%	100,000	297	--	--
ISANTI		2,134	ON & OFF SALE	1,082,545	770,935	311,610	28.78%	194,319	117,291	12,778	--	130,069	12.02%	57,814	--	--	--
ISLE		655	ON & OFF SALE	854,055	591,873	262,182	30.70%	231,875	30,307	14,823	--	45,130	5.28%	25,200	3,078	--	--
IVANHOE		719	ON & OFF SALE	300,631	176,502	124,129	41.29%	102,880	21,249	1,772	--	23,021	7.66%	80,000	5,248	--	--
JASPER		591	ON & OFF SALE	201,084	111,118	89,966	44.74%	86,524	3,442	599	--	4,041	2.01%	--	4,414	--	--
KELLIHER		367	ON & OFF SALE	309,177	146,815	162,362	52.51%	96,836	65,526	843	--	66,369	21.47%	45,000	--	--	--
KELLOGG		444	ON & OFF SALE	141,062	62,080	78,982	55.99%	74,370	4,612	7,563	--	12,175	8.63%	--	6,741	--	--
KENSINGTON		287	ON & OFF SALE	271,872	151,792	120,080	44.17%	116,945	3,135	10,657	--	13,792	5.07%	14,962	5,755	--	--
KENYON		1,584	ON & OFF SALE	454,367	257,822	196,545	43.26%	160,871	35,674	15,464	--	51,138	11.25%	45,870	--	--	--
KIESTER		587	OFF SALE ONLY	109,857	80,214	29,643	26.98%	27,245	2,398	--	212	2,186	1.99%	--	--	--	--
LA FAYETTE		478	ON & OFF SALE	175,164	84,050	91,114	52.02%	97,240	(6,126)	35	--	(6,091)	-3.48%	--	7,101	--	--
LAKE BENTON		656	ON & OFF SALE	195,676	103,754	91,922	46.98%	115,819	(23,897)	5,376	--	(18,521)	-9.47%	--	--	--	--
LAKE LILLIAN	[0]	227	OFF SALE ONLY	136,391	102,483	33,908	24.86%	36,141	(2,233)	--	--	(2,233)	-1.64%	--	--	--	--
LAKE PARK		747	ON & OFF SALE	617,106	316,013	301,093	48.79%	276,255	24,838	7,058	--	31,896	5.17%	19,000	10,630	--	--
LAKE WILSON		302	ON & OFF SALE	243,511	135,095	108,416	44.52%	87,032	21,384	10,533	142	31,775	13.05%	5,000	6,894	--	--
LAKEFIELD		1,676	OFF SALE ONLY	231,512	172,054	59,458	25.68%	58,969	489	5,285	194	5,580	2.41%	--	--	--	--
LANCASTER		336	ON & OFF SALE	242,442	136,301	106,141	43.78%	83,214	22,927	610	--	23,537	9.71%	14,000	2,164	--	--
LE CENTER		2,139	ON & OFF SALE	643,926	425,687	218,239	33.89%	180,504	37,735	6,015	--	43,750	6.79%	30,000	--	--	--
LEROY		928	OFF SALE ONLY	149,116	124,402	24,714	8.32%	32,438	(20,036)	5,080	--	(14,956)	-10.03%	--	7,399	--	--
LEWISVILLE		298	ON & OFF SALE	211,093	124,059	87,034	41.23%	89,234	(2,200)	--	668	(2,868)	-1.36%	(1,115)	2,755	668	3,500
LExINGTON		2,275	OFF SALE ONLY	2,227,966	1,797,254	430,712	19.33%	254,458	176,254	14,646	--	190,900	8.57%	130,560	--	--	--
LINDSTROM		2,992	ON & OFF SALE	1,465,115	1,054,970	410,145	27.99%	332,835	77,310	43,682	60,446	60,546	4.13%	3,658	2,439	--	--
LISMORE		249	ON & OFF SALE	263,979	135,296	128,683	48.75%	119,180	9,503	1,616	2,861	8,258	3.13%	--	120,834	2,825	3,788
LITTLEFORK		874	ON & OFF SALE	256,503	143,659	112,844	43.99%	106,537	6,307	2,444	--	8,751	3.41%	--	1,689	--	--
LONGVALE		247	ON & OFF SALE	570,406	362,453	207,953	36.46%	205,091	2,862	5,892	--	8,754	1.53%	--	13,988	--	--
LONSDALE		1,487	ON & OFF SALE	590,362	390,891	199,471	33.79%	170,595	28,876	16,608	9,653	35,831	6.07%	50,000	6,079	--	--
MABEL		738	ON & OFF SALE	255,289	160,899	94,390	36.97%	79,740	14,650	7,579	2,509	19,720	7.72%	3,536	1,085	--	--
MADELIA		2,230	OFF SALE ONLY	278,854	212,150	66,704	23.92%	43,656	23,048	10,018	--	33,066	11.86%	25,000	4,754	--	--
MADISON		1,886	OFF SALE ONLY	286,773	209,638	77,135	26.90%	68,472	8,663	626	--	9,289	3.24%	3,296	9,695	--	--
MAHNOMEN		1,191	ON & OFF SALE	758,394	496,850	261,544	34.49%	225,617	35,927	20,668	--	56,595	7.46%	25	11,794	--	--
MANTORVILLE	[21] [0]	1,029	ON & OFF SALE	238,558	173,808	64,750	27.14%	63,066	1,684	60,356	--	62,040	26.01%	--	--	--	--
MAPLE LAKE		1,571	OFF SALE ONLY	783,193	600,612	182,581	23.31%	105,560	77,021	9,550	--	86,571	11.05%	20,000	3,623	--	--
MAPLETON		1,557	ON & OFF SALE	302,645	176,193	126,452	41.78%	113,363	13,089	17,119	--	30,208	9.98%	15,000	--	--	--
MAYNARD		427	ON & OFF SALE	238,069	125,948	112,121	47.10%	118,572	(6,451)	1,233	--	(5,218)	-2.19%	8,000	33,971	--	--
MAZEPPA		769	ON & OFF SALE	291,656	183,953	107,703	36.93%	98,057	9,646	12,791	--	22,437	7.69%	40,000	1,875	--	--
MEDFORD		802	ON & OFF SALE	548,635	350,636	197,999	36.09%	178,666	19,333	4,720	--	24,053	4.38%	45,000	1,199	--	--
MENAHGA		1,137	ON & OFF SALE	762,716	462,259	300,457	39.39%	217,506	82,951	2,422	10,310	75,063	9.84%	30,000	28,480	10,310	8,275
MENTOR		178	ON & OFF SALE	268,501	139,236	129,265	48.14%	122,610	6,655	12,739	--	19,394	7.22%	15,500	1,270	--	--
MILACA		2,410	OFF SALE ONLY	749,810	566,991	182,819	24.38%	116,035	66,784	6,238	15,728	57,294	7.64%	15,000	--	15,728	20,000
MILLERVILLE		98	ON & OFF SALE	321,227	178,329	142,898	44.49%	108,299	34,599	3,840	110	38,329	11.93%	39,375	10,284	--	--
MILTONA		223	ON & OFF SALE	218,935	151,429	67,506	30.83%	110,004	(42,498)	86,897	--	44,399	20.28%	(65,000)	480,244	--	--
MOOSE LAKE		2,173	ON & OFF SALE	680,285	419,598	260,687	38.32%	179,994	80,693	11,622	--	92,315	13.57%	99,775	--	--	--
MORGAN	[21]	940	ON & OFF SALE	--	--	--	--	--	--	--	--	--	--	--	--	--	--
MORTON		437	ON & OFF SALE	289,755	150,266	139,489	48.14%	114,736	24,753	5,516	--	30,269	10.45%	--	10,278	--	--
NEVIS		401	ON & OFF SALE	545,288	341,528	203,760	37.37%	122,962	80,798	1,661	--	82,459	15.12%	152,410	5,952	--	--
NEW YORK MILLS		1,039	ON & OFF SALE	540,269	318,829	221,440	40.99%	136,709	84,731	1,671	--	86,402	15.99%	175,551	--	--	--
NISSWA		1,655	ON & OFF SALE	885,406	567,905	317,501	35.86%	221,174	96,327	--	--	96,327	10.88%	87,500	6,798	--	--
NORTHOME		280	ON & OFF SALE	164,430	82,360	82,070	49.91%	58,703	23,367	4,113	--	27,480	16.71%	21,217	2,795	--	--
OGEMA		154	ON & OFF SALE	299,416	211,031	88,385	29.52%	65,932	22,453	4,924	--	27,377	9.14%	3,200	--	--	--
OGILVIE		539	ON & OFF SALE	359,461	222,011	137,450	38.24%	133,417	4,033	27,425	274	31,184	8.68%	28,400	--	--	--
OKABENA		206	ON & OFF SALE	225,249	147,135	78,114	34.68%	97,288	(19,174)	9,874	--	(9,300)	-4.13%	--	2,572	--	--
ORONOCO	[21]	870	ON & OFF SALE	267,163	149,602	117,561	44.00%	133,854	(16,293)	8,966	788	(8,115)	-3.04%	16,000	--	--	--
ORR		282	ON & OFF SALE	421,347	240,929	180,418	42.82%	170,545	9,873	14,949	1,391	23,431	5.56%	26,000	14,832	1,777	9,035
OSAKIS		1,357	ON & OFF SALE	436,328	246,970	189,358	43.40%	143,644	45,714	15,215	879	60,050	13.76%	25,000	--	--	--
PALISADE		147	ON & OFF SALE	329,489	219,228	110,261	33.46%	79,031	31,230	1,880	--	33,110	10.05%	32,381	--	--	--
PARKERS PRAIRIE		970	ON & OFF SALE	374,012	233,133	140,879	37.67%	82,001	58,878	13,863	105	72,636	19.42%	--	26,634	--	--
PAYNESVILLE		2,348	OFF SALE ONLY	613,156	471,087	142,069	23.17%	101,494	40,575	3,047	380	43,242	7.05%	27,500	191	--	--
PELICAN RAPIDS		1,998	OFF SALE ONLY	521,325	400,144	121,181	23.24%	103,806	17,375	1,575	--	18,950	3.63%	16,000	--	--	--
PERHAM		2,397	OFF SALE ONLY	1,031,791	754,450	277,341	26.88%	131,077	146,264	11,559	8,458	149,365	14.48%	67,000	3,876	8,458	30,000

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1999

Name of City	Foot Notes	Popu- lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales			Interest	Principal
PINE ISLAND		2,313	ON & OFF SALE	516,571	295,878	220,693	42.72%	193,305	27,388	26,379	---	53,767	10.41%	---	13,837	---	---
PINE RIVER	[21]	984	OFF SALE ONLY	64,774	55,155	9,619	14.85%	31,540	(21,921)	37,477	---	15,556	24.02%	200,000	---	---	---
RANDALL		587	ON & OFF SALE	485,450	307,925	177,525	36.57%	127,100	50,425	8,097	---	58,522	12.06%	50,000	---	---	---
RANIER		195	ON & OFF SALE	330,862	189,397	141,465	42.76%	122,601	18,864	10,275	---	29,139	8.81%	15,000	10,354	---	---
REMER		353	ON & OFF SALE	438,920	251,761	187,159	42.64%	126,394	60,765	---	---	60,765	13.84%	58,737	3,263	---	---
RENVILLE		1,367	ON & OFF SALE	473,746	290,745	183,001	38.63%	149,865	33,136	25,939	1,266	57,809	12.20%	111,000	3,434	---	---
ROGERS	[99]	2,698	ON & OFF SALE														
ROSEAU		2,755	OFF SALE ONLY	1,180,066	861,762	318,304	26.97%	162,187	156,117	---	---	175,005	14.83%	75,000	---	---	---
ROUND LAKE		450	OFF SALE ONLY	83,448	62,433	21,015	25.18%	28,276	(7,261)	2,788	---	(4,473)	-5.36%	---	---	---	---
RUSH CITY		1,667	ON & OFF SALE	603,158	378,426	224,732	37.26%	180,381	44,351	12,063	---	56,414	9.35%	20,000	3,837	---	---
RUSHFORD		1,638	ON & OFF SALE	460,944	312,674	148,270	32.17%	121,025	27,245	10,240	---	37,485	8.13%	20,000	4,312	---	---
RUSSELL		383	ON & OFF SALE	212,705	117,294	95,411	44.86%	70,043	25,368	6,591	---	31,959	15.03%	---	---	---	---
SACRED HEART		569	ON & OFF SALE	259,684	150,417	109,267	42.08%	122,253	(12,986)	14,575	---	1,589	0.61%	---	2,114	---	---
SEBEKA		654	ON & OFF SALE	441,604	265,846	175,758	39.80%	132,131	43,627	4,938	---	48,565	11.00%	39,750	1,912	---	---
SHERBURN		1,071	ON & OFF SALE	322,771	191,890	130,881	40.55%	122,631	8,250	12,418	---	20,668	6.40%	5,000	14,277	---	---
SILVER BAY		2,066	ON & OFF SALE	645,730	379,283	266,447	41.26%	213,089	53,358	15,399	---	68,757	10.65%	34,400	5,315	---	---
SILVER LAKE		793	ON & OFF SALE	476,075	278,244	197,831	41.55%	200,624	(2,793)	2,467	---	(326)	-0.07%	---	1,083	---	---
SOUTH HAVEN		200	ON & OFF SALE	320,781	162,088	158,693	49.47%	120,249	38,444	1,424	---	39,868	12.43%	13,340	2,557	---	---
SPRING GROVE		1,237	ON & OFF SALE	285,051	169,211	115,840	40.64%	103,521	12,319	3,791	---	16,110	5.65%	6,000	2,316	---	---
STACY		1,290	ON & OFF SALE	440,274	289,721	150,553	34.20%	136,467	14,086	492	---	14,578	3.31%	10,000	11,570	---	---
ST. FRANCIS		4,414	OFF SALE ONLY	774,257	590,687	183,570	23.71%	127,833	55,737	6,545	---	62,282	8.04%	13,500	---	---	---
ST. HILAIRE		294	ON & OFF SALE	354,777	198,970	155,807	43.92%	140,395	15,412	4,856	---	20,268	5.71%	23,797	---	---	---
ST. LEO		107	ON & OFF SALE	104,064	53,056	51,008	49.02%	63,343	(12,335)	10,422	---	(1,913)	-1.84%	1,500	---	---	---
TRACY		2,017	ON & OFF SALE	550,924	370,989	179,935	32.66%	163,589	16,346	28,501	---	44,847	8.14%	22,000	4,393	---	---
TRIMONT		731	OFF SALE ONLY	139,701	102,583	37,118	26.57%	42,179	(5,061)	2,129	---	(2,932)	-2.10%	---	---	---	---
TWIN VALLEY		815	ON & OFF SALE	372,265	231,501	140,764	37.81%	141,177	(413)	6,563	---	6,150	1.65%	30,000	26,995	---	---
ULEN		533	ON & OFF SALE	203,672	111,175	92,497	45.41%	80,777	11,720	497	---	12,217	6.00%	---	13,611	---	---
UNDERWOOD		335	OFF SALE ONLY	338,261	257,986	80,275	23.73%	55,655	24,620	1,061	---	25,681	7.59%	32,510	3,927	---	---
VERGAS		283	OFF SALE ONLY	356,820	267,289	89,531	25.09%	59,279	30,252	4,586	---	34,838	9.76%	(7,000)	2,119	---	---
VERNDALE		542	ON & OFF SALE	239,811	129,881	109,930	45.84%	94,142	15,788	1,155	---	16,943	7.07%	---	408	---	---
VESTA		325	ON & OFF SALE	213,400	96,440	116,960	54.81%	96,633	20,327	708	---	21,035	9.86%	5,000	9,282	---	---
WALDORF		246	ON & OFF SALE	209,698	103,286	106,412	50.75%	114,012	(7,600)	23,074	---	15,474	7.38%	8,064	---	---	---
WALKER		1,013	OFF SALE ONLY	750,840	535,868	214,972	28.63%	133,316	81,656	1,505	---	83,161	11.08%	80,000	---	---	---
WALNUT GROVE		621	ON & OFF SALE	227,859	123,128	104,731	45.96%	91,611	13,120	10,135	---	23,255	10.21%	30,862	4,453	---	---
WARROD		1,896	OFF SALE ONLY	1,063,437	753,903	309,534	29.11%	159,329	150,205	---	---	150,205	14.12%	135,000	3,478	---	---
WATERTOWN		2,795	ON & OFF SALE	663,239	413,584	249,655	37.64%	201,455	48,200	17,056	---	65,256	9.84%	15,500	19,476	---	---
WAVERLY		692	ON & OFF SALE	415,324	266,921	148,403	35.73%	129,637	18,766	9,560	---	28,326	6.82%	40,000	2,961	---	---
WELLS		2,380	ON & OFF SALE	539,588	341,478	198,110	36.72%	167,878	30,232	12,035	1,898	40,369	7.48%	25,000	2,994	1,898	5,303
WEST CONCORD		909	ON & OFF SALE	273,367	146,976	126,391	46.23%	138,084	(11,693)	7,783	---	(3,910)	-1.43%	---	2,090	---	---
WILLIAMS		232	ON & OFF SALE	357,589	215,220	142,369	39.81%	128,085	14,284	16,042	1,739	28,587	7.99%	35,000	35,798	---	---
WILMONT		349	ON & OFF SALE	202,882	112,599	90,283	44.50%	90,484	(201)	12,445	326	11,918	5.87%	41,895	4,333	---	---
WINNEBAGO		1,519	ON & OFF SALE	369,867	205,704	164,163	44.38%	150,385	13,778	12,614	459	25,933	7.01%	7,000	11,917	---	---
WINTON		158	ON & OFF SALE	187,573	93,642	93,931	50.08%	86,952	6,979	17,862	---	24,841	13.24%	---	6,611	---	---
WOLF LAKE		32	ON & OFF SALE	330,438	194,380	136,058	41.18%	103,472	32,586	6,022	---	38,608	11.68%	18,000	1,037	---	---
WOOD LAKE		408	ON & OFF SALE	245,292	137,527	107,765	43.93%	105,186	2,579	1,019	---	3,598	1.47%	7,400	4,734	---	---
TOTAL ON & OFF SALE		99,524		49,669,501	29,932,243	19,737,258	39.74%	16,864,729	2,872,529	1,290,299	140,089	4,022,739	8.10%	2,890,966	1,423,613	47,851	57,044
TOTAL OFF SALE ONLY		52,057		19,297,675	14,516,419	4,781,256	24.78%	3,235,729	1,545,527	239,961	90,672	1,694,816	8.78%	1,219,825	176,952	57,465	69,897
TOTAL ALL STORES		151,581		68,967,176	44,448,662	24,518,514	35.55%	20,100,458	4,418,056	1,530,260	230,761	5,717,555	8.29%	4,110,791	1,600,565	105,316	126,941

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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 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
ADA	1,673	170,000	---	---	2,460,000	---	---	3,600,000	6,230,000	170,000	1,412,243
ADAMS	758	---	---	30,000	1,932,000	---	850,000	---	2,812,000	1,360,000	7,286
ADRIAN	1,140	225,000	---	240,000	480,000	---	885,000	---	1,830,000	225,000	259,000
AITKIN	1,765	325,000	---	90,000	1,505,000	395,000	---	---	2,315,000	---	523,219
AKELEY	411	---	---	---	682,000	---	---	---	682,000	---	72,000
ALBANY	1,733	---	1,404,074	2,015,000	---	---	---	---	3,419,074	220,000	588,769
ALBERTA	133	55,186	---	---	---	---	---	---	55,186	---	---
ALBERTVILLE	3,226	100,000	255,000	2,235,000	860,000	---	---	---	3,450,000	---	1,173,113
ALDEN	612	---	---	---	255,000	---	---	---	255,000	---	---
ALDRICH	53	---	---	---	---	---	---	---	---	---	---
ALPHA	148	---	---	---	---	---	---	---	---	---	---
ALTURA	381	---	---	---	---	---	---	---	---	---	---
ALVARADO	354	300,000	---	---	637,629	---	204,000	---	1,141,629	300,000	---
AMBOY	538	---	---	---	---	---	---	---	---	---	82,996
ANNANDALE	2,496	2,645,000	660,000	1,280,000	190,000	---	---	---	4,775,000	3,135,000	105,838
APPLETON	2,422	585,000	562,000	---	1,250,000	---	---	---	2,397,000	---	64,010
ARCO	97	---	---	---	112,000	---	---	---	112,000	---	24,178
ARGYLE	615	1,025,000	---	---	80,000	---	---	---	1,105,000	---	229,655
ARLINGTON	1,913	440,000	---	765,000	4,890,000	---	---	---	6,095,000	395,000	210,000
ASHBY	476	130,000	---	---	---	---	---	845,000	975,000	---	---
ASKOV	345	---	---	---	---	---	---	---	---	---	424,363
ATWATER	1,066	3,036,950	---	8,050	---	---	---	---	3,045,000	145,000	4,500
AUDUBON	404	1,070,000	---	190,000	---	---	---	---	1,260,000	31,000	342,958
AURORA	1,918	---	---	2,275,000	---	---	---	---	2,275,000	---	172,726
AVOCA	138	55,000	---	---	---	---	---	---	55,000	---	---
AVON	1,144	415,000	220,000	1,115,000	185,000	---	---	---	1,935,000	415,000	807,338
BABBITT	1,572	---	---	---	---	---	1,295,000	---	1,295,000	---	18,872
BACKUS	290	---	---	---	---	---	---	---	---	---	---
BADGER	460	---	---	110,000	---	---	---	---	110,000	110,000	310,000
BAGLEY	1,434	---	---	---	4,158,143	---	---	---	4,158,143	---	186,951
BALATON	649	---	---	75,000	430,000	---	---	---	505,000	---	641,247
BARNESVILLE	2,220	1,580,000	---	1,585,000	400,000	---	670,000	---	4,235,000	945,000	227,891
BARNUM	494	25,000	---	54,000	621,000	---	---	---	700,000	25,000	31,500
BARRETT	349	---	---	840,000	---	---	---	---	840,000	---	65,000
BARRY	25	---	---	---	---	---	---	---	---	---	16,700
BATTLE LAKE	737	---	---	455,000	160,000	---	365,000	---	980,000	---	98,713
BAUDETTE	1,163	---	---	---	---	---	---	---	---	---	528,996
BEARDSLEY	265	---	---	207,800	---	---	---	---	207,800	---	11,827
BEAVER BAY	153	---	---	65,000	---	---	400,000	---	465,000	65,000	---
BEAVER CREEK	251	---	---	---	65,299	---	---	---	65,299	---	162,463
BECKER	2,366	10,805,000	23,630,000	7,060,000	---	---	---	---	41,495,000	9,025,000	---
BEJOU	112	---	---	---	---	---	---	---	---	---	---
BELGRADE	697	740,000	340,000	---	1,275,000	---	1,530,000	---	3,885,000	1,185,000	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
BELLECHESTER	154	---	---	---	195,000	---	---	---	195,000	---	---
BELLINGHAM	232	---	---	40,000	---	---	---	---	40,000	---	---
BELTRAMI	121	---	---	---	61,000	---	---	---	61,000	---	4,462
BELVIEW	395	---	---	537,500	---	---	---	---	537,500	122,500	45,390
BENA	149	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
BERTHA	488	---	---	---	---	---	---	---	---	---	---
BETHEL	438	---	---	---	226,900	---	---	---	226,900	---	279,466
BIG FALLS	329	---	---	---	---	---	---	---	---	---	---
BIGELOW	208	98,200	---	---	---	---	---	---	98,200	---	---
BIGFORK	389	---	---	150,000	---	---	---	---	150,000	---	---
BINGHAM LAKE	150	---	---	---	110,000	---	---	---	110,000	---	---
BIRCHWOOD	1,032	---	---	---	---	---	---	---	---	---	---
BIRD ISLAND	1,310	---	---	457,000	110,000	---	50,000	---	617,000	110,000	---
BISCAY	122	---	---	---	---	---	---	---	---	---	---
BIWABIK	1,072	420,000	205,000	---	---	---	80,000	---	705,000	420,000	500,000
BLACKDUCK	744	214,810	---	---	620,000	---	---	---	834,810	385,000	231,235
BLOMKEST	182	107,000	---	---	---	---	---	---	107,000	---	---
BLOOMING PRAIRIE	2,091	---	20,000	975,000	1,355,000	---	950,000	---	3,300,000	2,305,000	301,555
BLUFFTON	195	68,000	---	---	---	---	---	---	68,000	68,000	---
BOCK	119	---	---	---	---	---	---	---	---	---	---
BORUP	102	---	---	---	---	---	---	---	---	---	---
BOVEY	655	---	---	---	---	---	---	---	---	---	199,867
BOWLUS	251	135,000	---	---	---	---	---	---	135,000	---	---
BOY RIVER	52	---	---	---	---	---	---	---	---	---	---
BOYD	215	---	---	170,000	---	---	---	---	170,000	---	---
BRAHAM	1,271	---	275,000	---	374,000	---	163,000	---	812,000	90,000	230,655
BRANDON	466	3,500	225,000	806,205	---	---	---	---	1,034,705	---	64,185
BREEZY POINT	774	---	720,000	470,000	---	---	143,002	---	1,333,002	---	42,293
BREWSTER	539	---	---	240,000	135,000	---	---	---	375,000	375,000	105,109
BRICELYN	408	---	---	---	105,000	---	---	---	105,000	---	36,111
BROOK PARK	133	---	---	---	---	---	---	---	---	---	46,000
BROOKS	141	---	---	---	---	---	---	---	---	---	---
BROOKSTON	99	---	---	---	---	---	---	---	---	---	---
BROOTEN	622	---	---	---	---	---	---	---	---	---	21,929
BROWERVILLE	770	---	260,000	---	---	---	285,000	---	545,000	---	575,289
BROWNS VALLEY	707	---	---	404,000	474,000	---	---	---	878,000	---	---
BROWNSDALE	706	---	---	555,478	---	---	---	---	555,478	---	---
BROWNSVILLE	526	260,000	---	60,000	475,000	---	---	---	795,000	60,000	13,118
BROWNTON	815	---	---	361,000	160,000	---	---	---	521,000	---	188,100
BRUNO	91	---	---	40,000	---	---	---	---	40,000	---	---
BUCKMAN	193	100,000	---	---	30,000	---	---	---	130,000	100,000	---
BUFFALO LAKE	735	155,000	---	---	440,000	---	---	---	595,000	---	1,895,380
BUHL	875	---	245,000	255,000	155,000	---	---	---	655,000	---	1,343,000

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
BURTRUM	172	---	---	16,050	---	---	---	---	16,050	---	---
BUTTERFIELD	566	---	---	---	620,000	---	---	---	620,000	620,000	---
BYRON	3,225	---	120,000	335,000	281,000	---	---	---	736,000	---	170,065
CALLAWAY	214	95,000	---	---	---	---	---	---	95,000	---	---
CALUMET	374	---	---	---	345,000	---	---	---	345,000	---	30,000
CAMPBELL	227	---	---	---	---	---	---	---	---	---	---
CANBY	1,850	243,000	215,000	1,465,000	610,000	---	---	---	2,533,000	---	2,011,773
CANTON	358	---	---	---	---	---	---	---	---	---	---
CARLOS	366	---	---	---	100,000	---	---	---	100,000	---	---
CARLTON	955	---	---	380,000	---	---	---	---	380,000	380,000	---
CARVER	1,146	955,000	---	---	1,935,000	---	---	---	2,890,000	385,000	33,156
CASS LAKE	916	---	---	---	276,000	---	---	---	276,000	---	707,284
CEDAR MILLS	77	---	---	---	---	---	---	---	---	---	---
CENTER CITY	679	---	---	223,333	---	---	---	---	223,333	---	---
CENTERVILLE	2,884	---	---	1,210,000	1,100,000	---	---	---	2,310,000	580,000	218,705
CEYLON	423	---	---	---	850,000	---	25,000	---	875,000	875,000	---
CHANDLER	286	---	---	---	67,000	---	135,433	---	202,433	---	630,634
CHATFIELD	2,448	140,000	85,000	485,000	1,330,000	---	1,150,000	---	3,190,000	105,000	---
CHICKAMAW BEACH	154	---	---	60,000	---	---	---	---	60,000	---	---
CHISAGO CITY	2,399	---	---	2,100,000	485,000	---	---	---	2,585,000	2,585,000	569,653
CHOKIO	508	---	---	---	720,000	---	---	---	720,000	215,000	---
CLARA CITY	1,307	---	---	---	470,000	---	1,517,554	---	1,987,554	1,435,000	2,394,627
CLAREMONT	529	1,499,000	---	---	---	---	---	---	1,499,000	---	100,000
CLARISSA	638	20,000	---	---	1,620,100	---	---	---	1,640,100	1,640,100	---
CLARKFIELD	968	---	---	290,000	3,266,000	---	407,000	---	3,963,000	2,010,000	112,185
CLARKS GROVE	678	---	---	---	---	---	---	---	---	---	---
CLEAR LAKE	341	---	---	224,000	---	---	---	---	224,000	---	220,889
CLEARBROOK	555	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION						
CLEARWATER	830	---	---	368,000	1,755,877	---	---	---	2,123,877	---	181,834
CLEMENTS	186	---	---	---	---	---	---	---	---	---	---
CLEVELAND	752	---	---	---	730,000	---	---	---	730,000	---	---
CLIMAX	260	20,000	---	---	15,000	---	---	---	35,000	20,000	---
CLINTON	514	---	---	---	184,600	---	---	---	184,600	---	261,387
CLITHERALL	103	---	---	---	---	---	---	---	---	---	---
CLONTARF	159	---	---	---	---	---	---	---	---	---	---
COATES	182	---	---	---	---	---	---	---	---	---	7,113
COBDEN	58	---	---	---	---	---	---	---	---	---	---
COHASSET	2,380	2,420,000	4,455,000	---	660,000	---	2,145,000	---	9,680,000	1,715,000	166,242
COKATO	2,495	---	146,000	---	268,000	---	---	---	414,000	---	2,398,265
COLD SPRING	3,003	---	165,000	3,570,000	1,495,000	---	---	---	5,230,000	1,660,000	666,914
COLERAINE	1,067	---	---	---	580,000	---	---	---	580,000	---	2,470,297
COLOGNE	868	---	---	154,500	---	---	---	---	154,500	---	1,445,128
COMFREY	377	640,000	---	180,000	---	---	300,000	---	1,120,000	---	148,870

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
COMSTOCK	122	---	---	---	---	---	---	---	---	---	
CONGER	132	---	---	---	---	---	---	---	---	---	
COOK	667	125,000	---	---	---	---	---	125,000	125,000	194,168	
CORRELL	48	---	---	---	---	---	---	---	---	---	
COSMOS	585	---	155,000	---	---	---	---	155,000	---	---	
COTTONWOOD	1,066	15,120	---	459,400	69,880	---	---	544,400	80,000	174,509	
COURTLAND	472	---	---	411,430	70,560	---	---	481,990	---	889,935	
CROMWELL	198	63,700	---	---	---	---	---	63,700	---	116,761	
CROSBY	2,132	355,000	---	---	---	---	550,000	905,000	---	562,174	
CROSSLAKE	1,598	2,010,000	---	---	---	---	829,451	2,839,451	---	462,176	
CURRIE	277	---	---	180,000	---	---	---	180,000	---	316,500	
CUYUNA	246	---	---	---	---	---	---	---	---	12,144	
CYRUS	324	30,000	---	---	---	---	---	30,000	---	70,495	
DAKOTA	358	---	---	---	---	---	---	---	---	113,572	
DALTON	237	---	---	---	107,000	---	---	107,000	---	---	
DANUBE	552	332,000	---	200,143	---	---	247,195	779,338	---	---	
DANVERS	101	---	---	---	---	---	---	---	---	132,500	
DARFUR	149	---	---	---	---	---	---	---	---	---	
DARWIN	240	---	---	---	---	---	---	---	---	---	
DASSEL	1,135	---	---	1,030,000	1,390,000	---	1,725,000	4,145,000	1,425,000	1,426,347	
DAWSON	1,559	---	---	---	1,112,000	---	---	1,112,000	---	1,297,739	
DE GRAFF	137	---	---	---	---	---	---	---	---	---	
DEER CREEK	303	---	---	---	325,000	---	---	325,000	---	---	
DEER RIVER	845	110,000	---	1,192,500	519,220	---	---	1,821,720	355,000	180,000	
DEERWOOD	527	88,000	---	---	---	---	---	88,000	---	26,850	
DELAVAN	225	95,000	---	---	---	---	---	95,000	85,000	---	
DELHI	80	---	---	---	---	---	---	---	---	---	
DELLWOOD	965	---	---	---	---	---	---	---	---	---	
DENHAM	34	---	---	---	---	---	---	---	---	---	
DENNISON	153	---	---	85,000	255,000	---	---	340,000	---	---	
DENT	195	---	---	---	88,500	---	---	88,500	88,500	44,632	
DEXTER	310	---	---	200,000	---	---	---	200,000	---	43,234	
DODGE CENTER	2,150	---	865,000	1,905,000	780,000	---	---	3,550,000	1,480,000	11,368	
DONALDSON	38	---	---	---	---	---	---	---	---	---	
DONNELLY	225	---	---	40,000	---	---	---	40,000	40,000	---	
DORAN	65	---	---	---	---	---	---	---	---	---	
DOVER	453	---	---	---	---	---	---	---	---	---	
DOVRAY	51	---	---	---	---	---	---	---	---	10,258	
DUMONT	115	---	---	---	---	---	---	---	---	---	
DUNDAS	583	---	780,000	---	1,465,000	---	375,000	3,805,000	855,000	2,274,346	
DUNDEE	99	---	---	---	209,000	---	---	209,000	---	---	
DUNNELL	208	---	---	---	180,000	---	---	180,000	---	17,486	
EAGLE BEND	530	---	---	---	990,000	---	---	990,000	---	78,170	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
EAGLE LAKE	1,828	1,121,000	---	---	---	---	---	---	1,121,000	---	---
EAST GULL LAKE	908	---	---	40,000	1,485,000	---	---	---	1,525,000	885,000	1,673,670
EASTON	216	---	---	---	---	---	---	---	---	---	---
ECHO	290	---	---	---	289,000	---	---	---	289,000	---	---
EDEN VALLEY	793	---	---	595,000	---	---	1,096,000	---	1,691,000	---	161,321
EDGERTON	1,122	---	---	---	524,298	---	---	---	524,298	---	---
EFFIE	117	---	---	---	---	---	---	---	---	---	---
EITZEN	243	---	---	---	---	---	---	---	---	---	71,050
ELBA	231	---	---	---	---	---	---	---	---	---	---
ELBOW LAKE	1,169	780,000	---	480,000	1,919,167	---	230,000	---	3,409,167	520,000	354,728
ELGIN	774	100,000	610,000	---	991,000	---	---	---	1,701,000	---	---
ELIZABETH	163	---	---	---	---	---	---	---	---	---	49,094
ELKO	397	170,000	---	---	855,000	---	---	---	1,025,000	170,000	4,440
ELKTON	134	---	---	---	---	---	---	---	---	---	---
ELLENDALE	556	---	---	---	75,000	---	---	---	75,000	---	279,932
ELLSWORTH	554	---	---	---	239,000	---	91,000	---	330,000	125,000	---
ELMDALE	129	---	---	---	---	---	---	---	---	---	32,546
ELMORE	684	---	---	20,000	100,000	---	---	---	120,000	20,000	97,547
ELROSA	212	---	---	---	---	---	---	---	---	---	---
ELYSIAN	489	---	---	856,562	640,238	---	---	---	1,496,800	150,000	1,433,477
EMILY	814	---	---	---	---	---	---	---	---	---	122,579
EMMONS	429	244,306	---	---	---	---	---	---	244,306	---	35,923
ERHARD	174	---	---	---	---	---	---	---	---	---	---
ERSKINE	419	60,000	---	---	816,000	---	---	---	876,000	---	207,737
EVAN	79	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	566	---	---	---	---	---	---	---	---	---	634,935
EXCELSIOR	2,368	---	---	40,000	---	---	---	---	40,000	---	70,957
EYOTA	1,621	423,150	---	---	531,850	---	---	---	955,000	395,000	24,133
FAIRFAX	1,325	---	---	---	4,405,000	---	---	---	4,405,000	1,375,000	2,084,508
FARWELL	67	---	---	---	---	---	---	---	---	---	---
FEDERAL DAM	119	---	---	---	---	---	---	---	---	---	1,200
FELTON	194	---	---	---	---	---	---	---	---	---	13,860
FERTILE	853	430,000	---	---	---	---	---	---	430,000	225,000	---
FIFTY LAKES	427	30,000	---	---	---	---	---	---	30,000	30,000	22,007
FINLAYSON	265	---	---	226,000	400,000	---	---	---	626,000	---	---
FISHER	406	---	---	358,000	---	---	---	---	358,000	---	---
FLENSBURG	210	---	---	---	---	---	---	---	---	---	51,916
FLOODWOOD	572	165,000	---	---	112,000	---	---	---	277,000	165,000	63,638
FLORENCE	45	---	---	---	---	---	---	---	---	---	---
FOLEY	2,178	---	345,000	2,690,000	571,000	---	---	---	3,606,000	---	1,471,865
FORADA	178	---	---	---	---	---	---	---	---	---	---
FORESTON	389	---	---	---	---	---	---	---	---	---	---
FORT RIPLEY	92	---	---	---	---	---	---	---	---	---	---

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
FOSSTON	1,500	120,000	1,505,000	110,000	2,705,000	---	575,000	---	5,015,000	310,000	1,238,941
FOUNTAIN	315	---	---	---	165,000	---	---	---	165,000	---	---
FOXHOME	153	---	---	---	---	---	---	---	---	---	---
FRANKLIN	504	---	---	---	145,000	---	---	---	145,000	---	---
FRAZEE	1,242	975,000	59,000	---	---	---	---	---	1,034,000	---	313,419
FREEBORN	293	---	---	22,823	---	---	---	---	22,823	---	76,281
FREEPORT	565	---	---	615,000	558,000	---	---	---	1,173,000	---	---
FROST	231	---	---	---	820,000	---	---	---	820,000	---	---
FULDA	1,250	---	---	---	835,000	---	---	---	835,000	---	506,872
FUNKLEY	15	---	---	---	---	---	---	---	---	---	---
GARFIELD	271	---	---	---	---	---	93,000	---	93,000	---	542,847
GARRISON	140	---	---	---	---	---	---	---	---	---	---
GARVIN	123	---	---	---	---	---	---	---	---	---	74,693
GARY	192	---	---	118,000	---	---	---	---	118,000	---	---
GAYLORD	2,084	220,000	2,879,642	640,000	9,095,000	---	---	---	12,834,642	3,120,000	49,124
GEM LAKE	458	---	---	---	---	---	---	---	---	---	---
GENEVA	449	---	---	---	---	---	---	---	---	---	75,147
GENOLA	83	---	---	---	---	---	---	---	---	---	---
GEORGETOWN	103	---	---	---	---	---	---	---	---	---	---
GHENT	314	---	---	26,000	---	---	---	---	26,000	---	142,558
GIBBON	750	710,000	---	---	---	---	---	---	710,000	---	---
GILBERT	1,887	---	---	1,395,000	---	---	---	---	1,395,000	---	290,111
GILMAN	208	---	---	---	---	---	---	---	---	---	---
GLENVILLE	783	---	---	---	150,000	---	---	---	150,000	---	13,303
GLYNDON	950	---	---	1,510,000	---	---	---	---	1,510,000	---	724,514
GONVICK	288	---	---	---	---	---	---	---	---	---	---
GOOD THUNDER	587	---	---	80,000	49,500	---	---	---	129,500	69,500	1,112,431
GOODHUE	696	165,000	---	---	---	---	1,009,117	---	1,174,117	---	---
GOODRIDGE	108	---	---	---	139,000	---	---	---	139,000	85,000	---
GRACEVILLE	645	307,000	---	250,000	873,000	---	---	---	1,430,000	400,000	---
GRANADA	370	---	---	---	---	---	---	---	---	---	---
GRAND MARAIS	1,237	---	---	65,000	874,000	---	---	---	939,000	365,000	484,112
GRAND MEADOW	988	240,000	---	---	610,000	---	---	---	850,000	---	---
GRASSTON	112	---	---	---	---	---	---	---	---	---	---
GREEN ISLE	321	1,443,500	---	---	---	---	---	---	1,443,500	---	---
GREENBUSH	829	---	---	235,000	26,000	---	---	---	261,000	---	29,303
GREENFIELD	1,951	---	---	553,200	---	---	---	---	553,200	---	---
GREENWALD	212	---	---	---	---	---	---	---	---	---	---
GREENWOOD	701	---	---	---	---	---	---	---	---	---	---
GREY EAGLE	357	80,000	---	125,000	---	---	---	---	205,000	60,000	717,498
GROVE CITY	596	---	---	160,000	1,425,000	---	---	---	1,585,000	160,000	80,952
GRYGLA	229	153,128	---	76,430	23,442	---	---	---	253,000	---	---
GULLY	125	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
HACKENSACK	257	405,000	---	---	---	---	---	---	405,000	---	291,512
HADLEY	77	---	---	---	---	---	---	---	---	---	---
HALLOCK	1,251	---	---	375,000	575,000	---	---	---	950,000	950,000	6,183
HALMA	81	---	---	---	---	---	---	---	---	---	---
HALSTAD	620	75,000	---	980,000	445,000	---	---	---	1,500,000	330,000	4,000
HAMBURG	538	63,000	---	479,000	---	---	---	---	542,000	63,000	20,000
HAMMOND	202	---	---	---	---	---	---	---	---	---	73,000
HAMPTON	472	---	---	---	---	---	---	---	---	---	---
HANCOCK	719	90,000	---	---	3,322,261	---	---	---	3,412,261	---	---
HANLEY FALLS	231	635,000	---	310,000	---	---	---	---	945,000	---	3,372
HANOVER	1,282	---	---	670,000	---	---	630,000	---	1,300,000	---	685,617
HANSKA	443	405,000	---	145,000	555,000	---	---	---	1,105,000	---	---
HARDING	105	---	---	---	---	---	---	---	---	---	---
HARDWICK	224	---	---	---	---	---	---	---	---	---	121,699
HARMONY	1,103	340,000	265,000	490,000	---	---	---	---	1,095,000	---	1,340,499
HARRIS	1,105	---	---	170,000	435,000	---	---	---	605,000	170,000	77,092
HARTLAND	294	---	---	---	336,000	---	---	---	336,000	---	---
HATFIELD	59	---	---	---	---	---	---	---	---	---	---
HAWLEY	1,760	1,735,000	---	625,000	1,579,000	---	---	---	3,939,000	265,000	181,236
HAYFIELD	1,316	787,500	---	1,024,000	3,490,000	---	2,295,000	---	7,596,500	2,060,000	117,344
HAYWARD	234	---	---	295,000	---	---	---	---	295,000	---	17,709
HAZEL RUN	73	---	---	---	---	---	---	---	---	---	---
HECTOR	1,150	---	---	935,000	---	---	217,667	---	1,152,667	775,000	1,858,645
HEIDELBERG	99	---	---	---	---	---	---	---	---	---	---
HENDERSON	865	---	385,000	2,260,000	240,000	---	---	---	2,885,000	620,000	341,200
HENDRICKS	677	---	---	---	---	---	---	---	---	---	177,701
HENDRUM	301	75,000	---	---	---	---	---	---	75,000	---	47,427
HENNING	787	---	127,000	---	1,110,000	---	381,972	---	1,618,972	---	444,246
HENRIETTE	75	---	---	---	---	---	---	---	---	---	---
HERMAN	478	---	---	299,000	130,000	---	---	---	429,000	---	28,964
HERON LAKE	761	---	---	---	322,040	---	270,000	---	592,040	120,000	34,000
HEWITT	263	---	---	---	---	---	---	---	---	---	260,875
HILL CITY	522	---	---	---	237,000	---	---	---	237,000	---	5,000
HILLMAN	48	---	---	---	---	---	---	---	---	---	---
HILLS	618	---	---	---	---	---	---	---	---	---	166,980
HILLTOP	795	---	---	---	---	---	---	---	---	---	---
HINCKLEY	1,165	285,000	180,000	1,100,000	1,389,220	---	---	---	2,954,220	115,000	1,920,089
HITTERDAL	227	---	---	---	---	---	---	---	---	---	---
HOFFMAN	638	---	---	986,000	---	---	---	---	986,000	---	453,046
HOKAH	697	---	---	---	285,000	---	---	---	285,000	---	195,000
HOLDINGFORD	638	890,000	---	1,160,000	495,000	---	---	---	2,545,000	---	---
HOLLAND	201	---	---	---	---	---	---	---	---	---	---
HOLLANDALE	274	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
HOLLOWAY	112	---	---	---	---	---	---	---	---	---	
HOLT	97	---	---	---	---	---	---	---	---	---	
HOUSTON	988	590,000	---	85,000	535,000	---	---	---	1,210,000	387,819	
HOWARD LAKE	1,770	2,530,430	587,730	805,296	1,870,000	---	---	---	5,793,456	580,296	
HOYT LAKES	2,280	260,000	---	---	---	---	---	---	260,000	260,000	
HUMBOLDT	61	---	---	---	---	---	---	---	---	---	
IHLEN	91	---	---	---	---	---	---	---	---	---	
IONA	150	---	---	---	---	---	---	---	---	---	
IRON JUNCTION	127	---	---	---	---	---	---	---	---	4,537	
IRONTON	555	---	---	40,000	29,000	---	---	---	69,000	91,868	
ISANTI	2,134	210,000	---	1,152,000	7,901,557	---	---	---	9,263,557	210,000	
ISLE	655	329,000	---	455,000	---	---	---	---	784,000	340,000	
IVANHOE	719	181,200	---	---	985,108	---	---	---	1,166,308	1,166,308	
JANESVILLE	2,070	---	---	3,135,000	2,658,000	---	---	---	5,793,000	605,000	
JASPER	591	---	---	---	717,905	---	---	---	717,905	---	
JEFFERS	426	---	---	86,000	---	---	---	---	86,000	---	
JENKINS	337	---	---	---	---	---	---	---	---	---	
JOHNSON	35	---	---	---	---	---	---	---	---	---	
KANDIYOHI	538	80,000	---	---	---	---	---	---	80,000	---	
KARLSTAD	858	325,000	---	890,000	395,000	---	---	---	1,610,000	1,285,000	
KASOTA	691	---	---	---	5,000	---	---	---	5,000	---	
KEEWATIN	1,100	---	---	---	---	---	---	---	---	372,006	
KELLIHER	367	---	---	---	---	---	---	---	---	---	
KELLOGG	444	---	---	---	360,558	---	---	---	360,558	360,558	
KENNEDY	306	220,000	---	---	114,656	---	---	---	334,656	220,000	
KENNETH	72	---	---	---	---	---	---	---	---	---	
KENSINGTON	287	---	---	---	---	---	---	---	---	---	
KENT	120	---	---	---	---	---	---	---	---	---	
KENYON	1,584	---	75,000	1,970,000	1,045,000	---	2,055,000	---	5,145,000	755,000	
KERKHOVEN	745	---	---	---	125,000	---	---	---	125,000	---	
KERRICK	64	---	---	---	---	---	---	---	---	---	
KETTLE RIVER	190	---	---	---	420,000	---	---	---	420,000	---	
KIESTER	587	---	905,000	---	35,000	---	---	---	940,000	---	
KILKENNY	170	---	---	---	90,000	---	---	---	90,000	---	
KIMBALL	689	---	---	---	273,000	---	---	---	273,000	---	
KINBRAE	18	---	---	---	---	---	---	---	---	---	
KINGSTON	128	---	---	---	---	---	---	---	---	---	
KINNEY	234	---	---	---	---	---	---	---	---	4,533	
LA PRAIRIE	544	---	115,000	500,000	---	---	---	---	615,000	---	
LA SALLE	92	---	---	---	---	---	---	---	---	---	
LAFAYETTE	478	---	95,000	---	---	---	120,000	---	215,000	---	
LAKE BENTON	656	45,000	---	---	---	---	---	---	45,000	---	
LAKE BRONSON	254	---	---	22,000	---	---	---	---	22,000	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
LAKE CRYSTAL	2,188	1,480,000	280,000	255,000	2,650,000	---	1,935,000	---	6,600,000	60,000	272,153
LAKE HENRY	87	---	---	---	---	---	---	---	---	---	56,136
LAKE LILLIAN	227	---	---	---	---	---	---	---	---	---	---
LAKE PARK	747	---	---	---	418,700	---	---	---	418,700	---	---
LAKE SHORE	935	195,000	---	92,000	---	---	---	---	287,000	195,000	350,925
LAKE ST. CROIX BEACH	1,156	---	---	1,635,000	---	---	---	---	1,635,000	545,000	---
LAKE WILSON	302	---	---	---	485,703	---	---	---	485,703	---	---
LAKEFIELD	1,676	---	---	1,330,000	---	---	316,941	---	1,646,941	---	1,675,541
LAKELAND	2,066	1,540,000	---	1,540,000	---	---	---	---	3,080,000	1,540,000	---
LAKELAND SHORES	371	---	---	---	---	---	---	---	---	---	---
LAMBERTON	958	90,000	---	---	63,000	---	2,900,000	---	3,053,000	---	256,336
LANCASTER	336	---	---	238,000	---	---	---	---	238,000	---	---
LANDFALL	623	---	---	---	881,382	---	---	---	881,382	---	---
LANESBORO	845	---	56,000	488,000	---	---	910,000	---	1,454,000	75,000	518,884
LAPORTE	148	---	---	---	---	---	---	---	---	---	---
LASTRUP	110	---	---	---	---	---	---	---	---	---	---
LE CENTER	2,139	---	950,000	1,775,000	2,460,000	---	---	---	5,185,000	---	2,414,832
LENGBY	105	---	---	---	---	---	---	---	---	---	---
LEONARD	31	---	---	---	---	---	---	---	---	---	---
LEONIDAS	59	---	---	---	---	---	---	---	---	---	---
LEROY	928	---	---	---	414,900	---	---	---	414,900	80,000	---
LESTER PRAIRIE	1,253	---	180,000	165,000	410,000	---	---	---	755,000	---	---
LEWISTON	1,492	---	---	383,000	---	---	---	---	383,000	---	---
LEWISVILLE	298	---	---	---	---	---	---	---	---	---	---
LEXINGTON	2,275	---	---	660,000	---	---	---	---	660,000	---	763,849
LILYDALE	600	---	---	---	---	---	---	---	---	---	---
LINDSTROM	2,992	---	---	---	1,390,000	935,000	---	---	2,325,000	950,000	590,103
LISMORE	249	---	---	---	469,343	---	---	---	469,343	469,343	96,212
LITTLEFORK	874	---	---	249,000	9,000	---	132,136	---	390,136	---	342,713
LONG BEACH	229	---	---	---	---	---	---	---	---	---	---
LONG LAKE	1,901	---	705,000	820,000	---	---	---	---	1,525,000	705,000	---
LONGVILLE	247	---	---	---	320,000	---	---	---	320,000	---	54,030
LONSDALE	1,487	470,000	---	500,000	235,000	---	---	---	1,205,000	235,000	---
LORETTO	546	---	---	20,000	240,000	---	---	---	260,000	---	---
LOUISBURG	35	---	---	---	---	---	---	---	---	---	---
LOWRY	232	---	---	---	---	---	525,000	---	525,000	---	86,232
LUCAN	224	---	---	---	---	---	---	---	---	---	---
LYLE	511	---	---	---	100,300	---	---	---	100,300	---	70,000
LYND	304	---	---	---	378,581	---	---	---	378,581	140,000	15,746
MABEL	738	---	---	570,000	220,000	---	---	---	790,000	220,000	21,300
MADELIA	2,230	---	75,000	---	1,700,000	---	1,850,000	---	3,625,000	---	2,343,148
MADISON	1,886	---	---	1,270,000	4,165,000	---	---	---	5,435,000	95,000	27,740
MADISON LAKE	767	123,000	140,000	1,424,400	---	---	---	---	1,687,400	---	692,685

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
MAGNOLIA	152	---	---	---	22,000	---	---	---	22,000	---	2,200
MAHNOMEN	1,191	700,000	---	441,000	348,000	---	---	---	1,489,000	770,000	---
MANCHESTER	64	---	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	57	---	---	---	---	---	---	---	---	---	---
MANTORVILLE	1,029	---	---	---	205,000	---	---	---	205,000	---	---
MAPLE LAKE	1,571	---	515,000	1,275,000	1,100,000	---	---	---	2,890,000	---	---
MAPLE PLAIN	2,198	---	542,000	135,000	---	---	---	---	677,000	---	30,000
MAPLETON	1,557	---	---	585,000	---	---	---	---	585,000	---	1,803,639
MAPLEVIEW	201	---	200,000	---	---	---	---	---	200,000	---	---
MARBLE	607	---	---	---	---	---	---	---	---	---	7,143
MARIETTA	196	---	---	149,000	---	---	---	---	149,000	---	---
MARINE ON ST. CROIX	716	---	---	---	---	---	---	---	---	---	66,000
MAYER	532	240,000	---	---	---	---	---	---	240,000	---	455,971
MAYNARD	427	---	83,750	---	469,500	---	---	---	553,250	---	88,878
MAZEPPA	769	---	---	---	---	---	---	---	---	---	35,177
MC GRATH	71	---	---	---	---	---	---	---	---	---	---
MC GREGOR	367	---	---	---	528,000	---	---	---	528,000	---	---
MC INTOSH	650	145,000	---	---	385,000	---	---	---	530,000	145,000	579,687
MC KINLEY	116	---	---	---	---	---	---	---	---	---	---
MEADOWLANDS	121	---	---	---	---	---	---	---	---	---	---
MEDFORD	802	---	---	2,732,006	940,000	---	---	---	3,672,006	470,000	52,131
MEDICINE LAKE	374	---	---	---	---	---	---	---	---	---	---
MEIRE GROVE	116	---	---	---	---	---	---	---	---	---	---
MENAHGA	1,137	220,000	---	188,180	2,553,500	---	---	1,605,000	4,566,680	22,000	172,760
MENDOTA	162	---	---	---	---	---	---	---	---	---	---
MENTOR	178	---	---	---	---	---	---	---	---	---	4,923
MIDDLE RIVER	272	---	---	---	92,000	---	---	---	92,000	---	---
MIESVILLE	138	---	---	---	---	---	---	---	---	---	---
MILACA	2,410	720,000	105,000	195,000	600,000	---	215,000	---	1,835,000	---	---
MILAN	327	---	---	---	---	---	---	---	---	---	137,799
MILLERVILLE	98	---	---	---	---	---	---	---	---	---	---
MILLVILLE	169	---	---	---	---	---	---	---	---	---	---
MILROY	284	---	---	---	240,000	---	---	---	240,000	---	10,599
MILTONA	223	---	---	---	351,000	---	---	---	351,000	---	---
MINNEISKA	131	---	---	---	---	---	---	---	---	---	---
MINNEOTA	1,417	205,000	---	---	730,000	---	---	---	935,000	815,000	537,515
MINNESOTA CITY	253	---	---	---	---	---	---	---	---	---	---
MINNESOTA LAKE	679	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	582	---	---	---	---	---	---	---	---	---	---
MIZPAH	90	---	---	---	---	---	---	---	---	---	---
MONTGOMERY	2,580	---	6,150,000	2,560,000	---	---	---	---	8,710,000	8,710,000	---
MONTROSE	1,076	---	---	---	557,732	---	205,707	---	763,439	---	235,779
MOOSE LAKE	2,173	---	770,000	---	---	---	---	---	770,000	---	2,297,513

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
MORGAN	940	---	12,000	---	1,580,000	---	---	---	1,592,000	255,000	951,217
MORRISTOWN	855	---	---	1,229,797	265,000	---	---	---	1,494,797	---	---
MORTON	437	---	---	---	426,000	---	---	---	426,000	---	---
MOTLEY	495	---	960,000	165,000	846,000	---	---	---	1,971,000	---	168,165
MOUNTAIN LAKE	2,054	390,000	575,000	685,000	335,000	---	2,620,000	---	4,605,000	725,000	246,815
MURDOCK	276	60,000	---	---	40,000	---	---	---	100,000	60,000	---
MYRTLE	56	---	---	---	---	---	---	---	---	---	---
NASHUA	63	---	---	---	---	---	---	---	---	---	---
NASHWAUK	978	104,000	---	---	300,000	---	---	---	404,000	---	1,171,393
NASSAU	67	---	---	---	---	---	---	---	---	---	---
NELSON	177	---	---	---	---	---	---	---	---	---	---
NERSTRAND	267	---	---	---	---	---	---	---	---	---	---
NEVIS	401	5,000	---	111,107	702,000	---	---	---	818,107	105,000	103,889
NEW AUBURN	371	---	---	---	---	---	---	---	---	---	19,623
NEW GERMANY	379	250,000	---	---	---	---	---	---	250,000	---	---
NEW LONDON	1,042	---	177,884	1,665,000	---	---	---	---	1,842,884	---	118,407
NEW MARKET	281	315,000	---	405,000	---	---	---	---	720,000	315,000	208,124
NEW MUNICH	335	---	---	38,000	---	---	---	---	38,000	---	---
NEW RICHLAND	1,209	---	---	---	309,000	---	---	---	309,000	---	42,660
NEW TRIER	97	---	---	---	---	---	---	---	---	---	37,364
NEW YORK MILLS	1,039	1,339,000	---	---	585,000	---	11,000	---	1,935,000	---	828,751
NEWFOLDEN	341	---	---	530,000	368,358	---	---	---	898,358	---	---
NICOLLET	862	---	90,000	530,000	---	---	---	---	620,000	90,000	1,152,404
NIELSVILLE	88	50,000	---	---	46,500	---	---	---	96,500	---	---
NIMROD	89	---	---	---	---	---	---	---	---	---	---
NISSWA	1,655	---	---	22,000	722,750	---	---	---	744,750	---	1,936,639
NORCROSS	76	---	---	---	---	---	---	---	---	---	---
NORTHOME	280	---	---	---	154,000	---	---	---	154,000	---	15,665
NORTHROP	262	---	---	---	---	---	---	---	---	---	---
ODESSA	138	---	---	---	279,000	---	---	---	279,000	---	---
ODIN	119	---	---	---	---	---	---	---	---	---	78,942
OGEMA	154	---	---	43,835	---	---	---	---	43,835	---	---
OGILVIE	539	---	825,000	---	190,000	---	---	---	1,015,000	---	3,000
OKABENA	206	130,000	---	---	---	---	---	---	130,000	130,000	---
OKLEE	419	---	---	---	1,197,500	---	---	---	1,197,500	---	180,166
ONAMIA	851	470,000	232,000	---	---	---	---	---	702,000	470,000	234,245
ORMSBY	162	---	---	---	250,000	---	---	---	250,000	---	142,261
ORONOCO	870	---	---	---	---	---	---	---	---	---	19,704
ORR	282	---	---	---	---	---	---	---	---	---	54,314
ORTONVILLE	2,067	540,000	---	3,335,000	---	---	---	2,020,000	5,895,000	540,000	900,000
OSAKIS	1,357	210,000	---	---	335,000	---	---	---	545,000	---	---
OSLO	361	---	---	320,000	---	---	---	---	320,000	320,000	143,103
OSTRANDER	264	7,000	---	---	---	---	---	---	7,000	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
OTTERTAIL	417	---	---	---	---	---	---	---	---	---	
PALISADE	147	---	---	---	---	---	---	---	---	7,105	
PARKERS PRAIRIE	970	405,000	---	---	---	---	---	405,000	---	194,631	
PAYNESVILLE	2,348	1,535,000	25,000	2,562,000	715,000	---	---	4,837,000	1,535,000	252,200	
PEASE	164	---	---	---	---	---	---	600,000	600,000	---	
PELICAN RAPIDS	1,998	---	1,785,000	1,845,000	1,575,000	---	---	5,205,000	---	483,118	
PEMBERTON	239	20,000	---	---	---	---	---	20,000	---	1,290,735	
PENNOCK	479	---	---	395,000	1,185,000	---	---	1,580,000	395,000	---	
PEQUOT LAKES	896	1,625,000	390,000	---	205,000	---	---	2,220,000	205,000	198,117	
PERHAM	2,397	755,000	10,000	1,977,000	870,100	---	6,755,300	10,367,400	1,045,000	2,320,825	
PERLEY	122	---	---	---	---	---	---	---	---	25,978	
PETERSON	244	---	---	---	---	---	---	---	---	---	
PIERZ	1,150	355,000	190,000	---	---	---	---	545,000	55,000	---	
PILLAGER	348	---	---	---	285,000	---	---	285,000	---	466,070	
PINE ISLAND	2,313	---	---	1,408,000	3,077,712	---	---	4,485,712	---	---	
PINE RIVER	984	155,000	---	---	---	---	---	155,000	155,000	41,666	
PINE SPRINGS	446	---	---	---	---	---	---	---	---	---	
PLATO	334	---	---	---	---	---	---	---	---	457,304	
PLEASANT LAKE	540	---	---	---	---	---	---	---	---	---	
PLUMMER	279	70,000	---	---	146,000	---	---	216,000	70,000	---	
PORTER	207	---	---	---	---	---	---	---	---	62,869	
PRESTON	1,517	---	45,000	1,890,000	---	1,045,531	390,000	3,370,531	---	642,000	
PRINSBURG	504	---	---	---	---	---	---	---	---	---	
QUAMBA	124	---	---	---	---	---	---	---	---	---	
RACINE	326	---	---	---	13,996	---	---	13,996	---	27,224	
RANDALL	587	525,000	---	---	270,000	---	735,000	1,530,000	720,000	---	
RANDOLPH	379	---	---	---	---	---	---	---	---	---	
RANIER	195	66,000	---	---	---	---	---	66,000	---	---	
RAYMOND	705	---	---	---	645,000	---	---	645,000	---	---	
RED LAKE FALLS	1,507	1,585,000	---	---	1,005,000	---	---	2,590,000	---	57,000	
REGAL	46	---	---	---	---	---	---	---	---	---	
REMER	353	---	---	---	135,000	---	---	135,000	135,000	135,275	
RENVILLE	1,367	---	1,130,000	800,000	5,830,000	---	6,035,000	13,795,000	3,590,000	827,430	
REVERE	109	---	---	---	---	---	---	---	---	---	
RICE	742	90,000	---	15,000	395,000	---	---	500,000	410,000	---	
RICHMOND	1,140	---	114,000	133,000	636,000	---	---	883,000	---	---	
RICHVILLE	114	---	---	---	---	---	---	---	---	---	
RIVERTON	120	---	---	---	---	---	---	---	---	62,000	
ROCK CREEK	1,168	---	---	---	---	---	---	---	---	18,175	
ROCKVILLE	671	250,000	---	---	610,000	---	---	860,000	---	1,066,361	
ROGERS	2,698	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION						
ROLLINGSTONE	735	---	---	671,000	11,000	---	---	682,000	---	---	
RONNEBY	49	---	---	---	---	---	---	---	---	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
ROOSEVELT	188	---	---	---	---	---	---	---	---	---	
ROSCOE	136	---	---	---	---	---	---	---	---	---	
ROSE CREEK	372	---	---	160,000	---	---	---	160,000	---	---	
ROSEAU	2,755	110,000	---	5,520,000	1,305,000	---	---	6,935,000	1,760,000	1,045,575	
ROTHSAY	454	185,000	---	---	331,000	---	---	516,000	185,000	---	
ROUND LAKE	450	90,000	---	---	155,500	---	---	245,500	---	---	
ROYALTON	863	---	---	170,000	509,000	---	---	679,000	40,000	667,569	
RUSH CITY	1,667	---	1,170,000	975,000	---	---	---	2,145,000	245,000	6,161,576	
RUSHFORD	1,638	730,000	1,821,000	270,000	---	---	---	2,821,000	1,450,000	1,279,606	
RUSHFORD VILLAGE	703	---	---	---	---	---	---	---	---	162,484	
RUSHMORE	358	---	---	435,000	220,000	---	---	655,000	435,000	---	
RUSSELL	383	---	---	---	---	---	---	---	---	107,396	
RUTHTON	317	---	---	---	655,000	---	---	655,000	675,000	---	
RUTLEDGE	185	---	---	---	---	---	---	---	---	---	
SABIN	491	125,000	---	86,000	45,000	---	---	256,000	125,000	---	
SACRED HEART	569	---	---	600,000	---	---	---	600,000	---	1,379,299	
SANBORN	441	---	---	82,000	---	---	---	82,000	---	27,827	
SANDSTONE	2,101	254,000	---	764,000	4,968,000	---	3,223,780	9,209,780	2,090,000	93,750	
SARGEANT	73	---	---	---	---	---	---	---	---	---	
SCANLON	879	---	---	---	755,000	---	---	755,000	---	---	
SEAFORTH	83	---	---	---	---	---	---	---	---	---	
SEBEKA	654	---	---	---	281,500	---	---	281,500	---	154,500	
SEDAN	58	---	---	---	---	---	---	---	---	---	
SHAFFER	399	---	---	134,000	447,000	---	---	581,000	175,000	209,228	
SHELLY	202	---	---	---	96,900	---	---	96,900	---	---	
SHERBURN	1,071	---	---	45,000	---	---	115,000	160,000	---	57,444	
SHEVLIN	146	---	---	---	---	---	---	---	---	---	
SILVER BAY	2,066	---	---	---	---	---	---	---	---	1,927,323	
SILVER LAKE	793	---	---	975,000	567,000	---	---	1,542,000	---	---	
SKYLINE	337	---	---	---	210,000	---	---	210,000	---	---	
SLAYTON	2,150	---	1,300,000	695,000	1,600,000	---	---	3,595,000	3,595,000	---	
SOBIESKI	207	---	---	---	---	---	---	---	---	16,251	
SOLWAY	74	---	---	---	---	---	---	---	---	---	
SOUTH HAVEN	200	---	---	---	---	---	---	---	---	32,950	
SPICER	1,183	---	165,492	1,295,000	795,000	---	425,000	2,680,492	185,000	15,441	
SPRING GROVE	1,237	720,000	---	---	516,000	---	---	1,236,000	560,000	59,300	
SPRING HILL	73	---	---	---	---	---	---	---	---	---	
SPRING PARK	1,843	---	1,330,000	---	---	---	---	1,330,000	1,330,000	---	
SPRING VALLEY	2,478	---	425,000	3,670,000	---	---	---	4,095,000	995,000	353,001	
SPRINGFIELD	2,178	1,450,000	425,000	---	---	---	---	1,875,000	425,000	4,252	
SQUAW LAKE	133	---	---	---	---	---	---	---	---	---	
STACY	1,290	---	---	---	686,000	---	---	686,000	---	---	
STARBUCK	1,195	210,000	---	808,000	1,865,000	---	215,000	3,098,000	2,075,000	122,121	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
STEEN	178	---	---	---	---	---	---	---	---	2,057	
STEPHEN	690	---	---	391,000	15,000	---	50,000	---	456,000	---	
STEWART	572	---	---	---	300,000	---	400,000	---	700,000	136,000	
STOCKTON	597	---	---	801,000	---	---	---	---	801,000	---	
STORDEN	265	920,000	---	---	10,000	---	---	---	930,000	720,000	
STRANDQUIST	78	---	---	---	---	---	---	---	---	---	
STRATHCONA	42	---	---	---	---	---	---	---	---	---	
STURGEON LAKE	266	---	---	56,155	---	---	---	---	56,155	9,145	
ST. ANTHONY [STEARNS]	77	---	---	---	---	---	---	---	---	---	
ST. BONIFACIUS	1,829	440,000	---	60,000	2,675,000	---	---	---	3,175,000	1,270,000	
ST. CLAIR	720	---	500,000	---	275,000	---	---	---	775,000	2,854,814	
ST. FRANCIS	4,414	110,000	---	---	2,870,000	---	---	---	2,980,000	1,605,000	
ST. HILAIRE	294	---	---	---	---	---	---	---	---	148,904	
ST. LEO	107	---	---	---	---	---	---	---	---	21,986	
ST. MARTIN	283	---	170,000	---	326,000	---	---	---	496,000	15,983	
ST. MARY'S POINT	361	---	---	---	---	---	---	---	---	---	
ST. ROSA	74	---	---	---	---	---	---	---	---	---	
ST. STEPHEN	868	155,000	---	95,000	---	---	---	---	250,000	---	
ST. VINCENT	113	---	---	---	---	---	---	---	---	---	
SUNBURG	111	181,475	---	---	---	---	---	---	181,475	---	
SUNFISH LAKE	490	---	---	12,000	---	---	---	---	12,000	---	
SWANVILLE	318	80,000	---	---	---	---	---	---	80,000	---	
TACONITE	317	---	---	---	---	---	---	---	---	---	
TAMARACK	52	---	---	---	---	---	---	---	---	---	
TAOPI	93	---	---	---	---	---	---	---	---	---	
TAUNTON	170	---	---	---	---	---	---	---	---	130,199	
TAYLORS FALLS	830	---	---	697,000	147,000	---	---	---	844,000	844,000	
TENNEY	3	---	---	---	---	---	---	---	---	---	
TENSTRIKE	197	---	---	---	---	---	---	---	---	---	
THOMSON	146	75,000	---	---	---	---	---	---	75,000	75,000	
TINTAH	69	---	---	---	---	---	---	---	---	77,000	
TONKA BAY	1,496	---	---	---	---	---	---	---	---	---	
TOWER	496	63,000	---	---	---	---	130,000	---	193,000	457,745	
TRACY	2,017	79,000	---	1,960,000	3,942,487	---	---	---	5,981,487	1,900,000	
TRAIL	55	---	---	---	---	---	---	---	---	---	
TRIMONT	731	605,000	---	---	---	---	---	---	605,000	---	
TROMMALD	113	---	---	---	---	---	---	---	---	46,364	
TROSKY	119	---	---	---	---	---	---	---	---	125,005	
TRUMAN	1,274	---	---	---	245,000	---	3,525,000	---	3,770,000	2,270,000	
TURTLE RIVER	83	---	---	---	---	---	---	---	---	---	
TWIN LAKES	138	---	---	---	---	---	---	---	---	---	
TWIN VALLEY	815	---	---	---	1,005,000	---	---	---	1,005,000	195,000	
TYLER	1,218	259,500	---	---	3,180,000	---	---	---	3,439,500	1,320,000	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
ULEN	533	---	---	---	813,600	---	---	---	813,600	230,000	---
UNDERWOOD	335	---	---	---	---	---	---	---	---	---	---
UPSALA	407	---	---	---	529,000	---	---	---	529,000	---	---
URBANK	72	---	---	---	---	---	---	---	---	---	---
UTICA	214	4,000	---	14,000	---	---	---	---	18,000	---	---
VERGAS	283	---	---	190,000	509,000	---	---	---	699,000	---	210,700
VERMILLION	510	---	---	---	360,000	---	---	---	360,000	360,000	---
VERNDALE	542	---	---	---	408,300	---	---	---	408,300	---	264,811
VERNON CENTER	327	---	---	100,000	---	---	---	---	100,000	---	73,764
VESTA	325	---	---	---	---	---	---	---	---	---	108,940
VICTORIA	3,899	---	---	1,965,000	---	---	1,330,000	---	3,295,000	1,795,000	1,864,717
VIKING	88	---	---	---	---	---	---	---	---	---	---
VILLARD	242	---	---	---	---	---	---	---	---	---	---
VINING	88	---	---	---	---	---	---	---	---	---	---
WABASHA	2,571	---	826,839	135,000	1,345,000	---	---	---	2,306,839	---	---
WABASSO	683	60,000	---	---	195,000	---	---	---	255,000	---	213,481
WAHKON	220	---	---	---	---	---	---	---	---	---	---
WALDORF	246	---	---	---	---	---	---	---	---	---	151,893
WALKER	1,013	1,144,000	470,000	---	---	---	---	---	1,614,000	---	3,364,536
WALNUT GROVE	621	---	---	500,000	---	---	---	---	500,000	500,000	564,258
WALTERS	88	---	---	---	---	---	---	---	---	---	---
WALTHAM	158	50,000	---	---	---	---	---	---	50,000	---	---
WANAMINGO	944	---	945,000	515,000	3,935,000	---	---	---	5,395,000	2,390,000	---
WANDA	100	99,000	---	---	---	---	---	---	99,000	---	---
WARBA	138	---	---	---	---	---	---	---	---	---	---
WARREN	1,720	138,000	---	174,000	1,315,000	---	---	---	1,627,000	165,000	355,644
WARROAD	1,896	915,000	890,000	---	1,535,700	---	1,436,000	---	4,776,700	1,250,000	158,242
WATERTOWN	2,795	950,000	1,045,000	4,125,000	875,000	---	---	---	6,995,000	1,025,000	2,676,144
WATERVILLE	1,852	230,000	---	3,065,000	3,340,000	---	---	---	6,635,000	2,645,000	226,756
WATKINS	854	---	530,000	---	945,000	---	---	---	1,475,000	---	138,540
WATSON	200	---	---	---	---	---	---	---	---	---	---
WAUBUN	392	82,900	---	---	---	---	---	---	82,900	82,900	---
WAVERLY	692	---	---	679,434	705,000	---	---	---	1,384,434	270,000	168,169
WELCOME	785	107,000	---	---	---	---	---	---	107,000	107,000	20,472
WELLS	2,380	345,000	550,000	---	1,390,000	---	470,000	---	2,755,000	345,000	35,064
WENDELL	156	---	---	---	---	---	---	---	---	---	---
WEST CONCORD	909	---	---	---	---	---	---	---	---	---	267,485
WEST UNION	76	---	---	---	---	---	---	---	---	---	---
WESTBROOK	834	---	---	---	250,000	---	---	---	250,000	---	48,813
WESTPORT	42	---	---	---	---	---	---	---	---	---	---
WHALAN	81	---	---	---	---	---	---	---	---	---	---
WHEATON	1,641	425,000	---	435,500	1,646,500	---	---	---	2,507,000	270,000	3,046,032
WILDER	76	---	---	---	---	---	---	---	---	---	75,000

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1999

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
WILLERNIE	568	---	---	---	---	---	---	---	---	3,287	
WILLIAMS	232	---	---	---	211,800	---	---	---	211,800	---	
WILLOW RIVER	299	---	---	---	---	---	---	---	---	---	
WILMONT	349	---	---	---	164,554	---	---	---	164,554	---	
WILTON	178	---	---	---	---	---	---	---	---	---	
WINGER	150	216,000	---	---	---	---	---	---	216,000	---	
WINNEBAGO	1,519	---	300,000	930,000	870,000	---	---	---	2,100,000	1,350,000	
WINSTED	1,853	460,000	---	2,125,000	335,000	---	463,200	---	3,383,200	180,000	
WINTHROP	1,331	---	640,000	510,000	1,085,000	---	125,000	---	2,360,000	440,000	
WINTON	158	---	---	---	---	---	---	---	---	---	
WOLF LAKE	32	---	---	---	---	---	---	---	---	48,000	
WOLVERTON	150	---	---	---	57,248	---	---	---	57,248	62,368	
WOOD LAKE	408	49,928	---	---	---	---	---	---	49,928	387,732	
WOODLAND	501	909,175	---	---	---	---	---	---	909,175	---	
WOODSTOCK	147	---	---	---	---	---	---	---	---	127,729	
WRENSHALL	334	---	---	---	---	---	---	---	---	---	
WRIGHT	135	---	---	---	---	---	---	---	---	---	
WYKOFF	473	---	---	86,000	60,000	---	---	---	146,000	---	
WYOMING	2,928	---	1,315,000	735,218	4,330,000	---	---	---	6,380,218	175,652	
ZEMPLE	70	---	---	---	---	---	---	---	---	---	
ZIMMERMAN	2,620	30,000	175,000	309,000	1,020,000	---	---	---	1,534,000	4,090,934	
ZUMBRO FALLS	234	---	---	---	160,000	---	---	---	160,000	160,000	
ZUMBROTA	2,537	---	925,000	2,750,000	260,000	---	---	---	3,935,000	605,088	
TOTAL	445,976	83,528,658	77,371,411	158,260,332	232,253,154	2,375,531	63,359,455	10,280,000	627,428,541	128,100,005	143,162,442

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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 interrelated 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 high 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 higher demand for public assistance, and at the same time reduce 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. The greater the amount and types of revenue available to a city, the more it will spend.

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 (1999). 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 revenues 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

The extent to which a city depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees; significant reliance on volunteers; and use of contracts for specific projects or general services. Besides lower wages to part-time employees, an important reduction in costs created through these types of arrangements is in the area of fringe benefits, which are not generally paid to either part-time employees, volunteers, or individuals hired on a contract basis.

Some employee arrangements may increase, rather than reduce costs. Some cities' expenditures are affected by the extensive unionization of their work force. Because of the role of the unions, salary costs may be more difficult to control for these cities.

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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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.

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.

Glossary

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.

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.

Glossary

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.

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 enterprise fund transferring money to the General Fund.

Glossary

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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- ! ***2000 Budget Data for Minnesota Counties Together With 1999 Revised Budgets***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by county. It includes comparisons with 1999 budget data. February 2001
- ! ***2000 Budget Data Together With 1999 Revised Budget Data - Cities Over 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by cities over 2,500 in population. It includes comparisons with 1999 budget data. August 2000
- ! ***2000 Budget Data Together With 1999 Revised Budget Data - Cities Under 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by cities under 2,500 in population. It includes comparisons with 1999 budget data. October 2000
- ! ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1998***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. September 2000
- ! ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1999***
This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. August 2001
- ! ***Legal Costs Survey - July 1999 through June 2000***
This annual report details the expenditure of public funds for legal services incurred to defend all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, from lawsuits and amounts paid in voluntary settlements or judgements in any lawsuit. December 2001
- ! ***2000 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 2000 criminal forfeitures and what happens to the forfeited items. June 2001
- ! ***Ranking of 1999 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. June 2001
- ! ***Ranking of 1999 Per Capita Expenditures and Long-Term Debt - Counties - for the Year Ending December 31, 1999***
This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. August 2001

If you are interested in one of these recent reports, they are available on our web site at www.osa.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.