



MINNESOTA OFFICE OF THE STATE AUDITOR

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

DECEMBER 31, 1996

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STATE AUDITOR**

**Revenues, Expenditures, and Debt
of
Minnesota Cities Over 2,500 in Population
For the Year Ended December 31, 1996**



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**Government Information Division
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1996 Finances For Cities Over 2,500 Population

Overview

Minnesota cities over 2,500 in population (large cities) ended 1996 in strong financial condition.¹ The unreserved fund balances in the General Funds of these cities grew 8.8 percent for a total of \$451.0 million in 1996. Cities lowered their bonded indebtedness by 1.4 percent between 1995 and 1996. Total revenues grew by 5.2 percent. Total spending by Minnesota's large cities grew 1.1 percent.

Large cities collected revenues of \$2.63 billion in 1996, which was \$130.5 million more than in 1995. Revenue derived from local option sales taxes showed the greatest percentage increase for this period. Revenues exclude borrowing and transfers from other funds.

Cities had total expenditures of \$3.11 billion, which included current expenditures of \$1.54 billion, capital outlays of \$912.5 million, and debt service payments of \$658.7 million. Total current expenditures increased \$79.1 million or 5.4 percent. Cities increased all current expenditures except those in the areas of health and miscellaneous (all other unallocated). Several cities reported much higher than expected expenditures for snow removal, sanding and salting due to heavy winter snows.

Governmental Revenues

Revenues for Minnesota's large cities totaled \$2.63 billion in 1996, up 5.2 percent from 1995. On a per capita basis, total revenues increased from \$772 in 1995 to \$801 in 1996.

Table 1 summarizes the amount of total revenue per capita for each population class.

Table 1: Total Revenues Per Capita By Population Class

<u>Class</u>	<u>Population</u>	1994 Revenues <u>Per Capita</u>	1995 Revenues <u>Per Capita</u>	1996 Revenues <u>Per Capita</u>
First	Over 100,000	\$1,098	\$1,141	\$1,225
Second	20,001 to 100,000	642	670	683
Third	10,001 to 20,000	650	692	715
Fourth	2,500 to 10,000	580	634	651

The principal sources of revenues for the 184 large cities consisted of: intergovernmental revenues which accounted for 30.7 percent of total revenues; property taxes which accounted for 23.4 percent of total revenues; and tax increments which accounted for 9.2 percent of total revenues.

¹ This report includes for the first time the City of Grant, which incorporated in 1996.

- **Intergovernmental Revenues.** Cities receive grants and aids from a number of sources including the federal, state, county and other local governments. Intergovernmental revenues decreased 1.7 percent between 1995 and 1996. Intergovernmental grants and aids accounted for 30.7 percent of total revenues for cities in 1996, down from 32.8 percent in 1995.

State grants and aids. The largest source of intergovernmental aids and grants to cities was the State. State grants and aids totaled \$669.7 million in 1996. This represents a decrease of 1.8 percent from 1995. The percentage of city revenues derived from state grants and aids decreased slightly from 27.3 percent in 1995 to 25.5 percent in 1996.

The three largest state aid programs in 1996 were local government aid (LGA), homestead and agricultural credit aid (HACA), and highway aid. LGA totaled \$289.1 million and was the largest state aid program in 1996. LGA increased \$7.8 million or 2.8 percent between 1995 and 1996. HACA totaled \$166.1 million in 1996, which represented a decrease of 3.8 percent from 1995 levels. State street and highway aid to large cities totaled \$115.0 million in 1996, up 0.2 percent from 1995.

Federal grants and aids. Federal grants and aids were the next largest source of intergovernmental revenues to cities. Federal grants and aids totaled \$104.1 million in 1996. This represents a decreased of \$3.0 million or 2.8 percent from 1995 levels.

County and local grants. Intergovernmental grants from counties and other local governments totaled \$32.6 million in 1996 and accounted for 1.2 percent of city revenues. County and other local grants and aids increased 5.4 percent between 1995 and 1996.

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

Property taxes. Revenue from property taxes totaled \$616.5 million in 1996. This represents an increase of 5.3 percent over 1995. Property tax revenues increased in 162 cities and decreased in 22 cities.

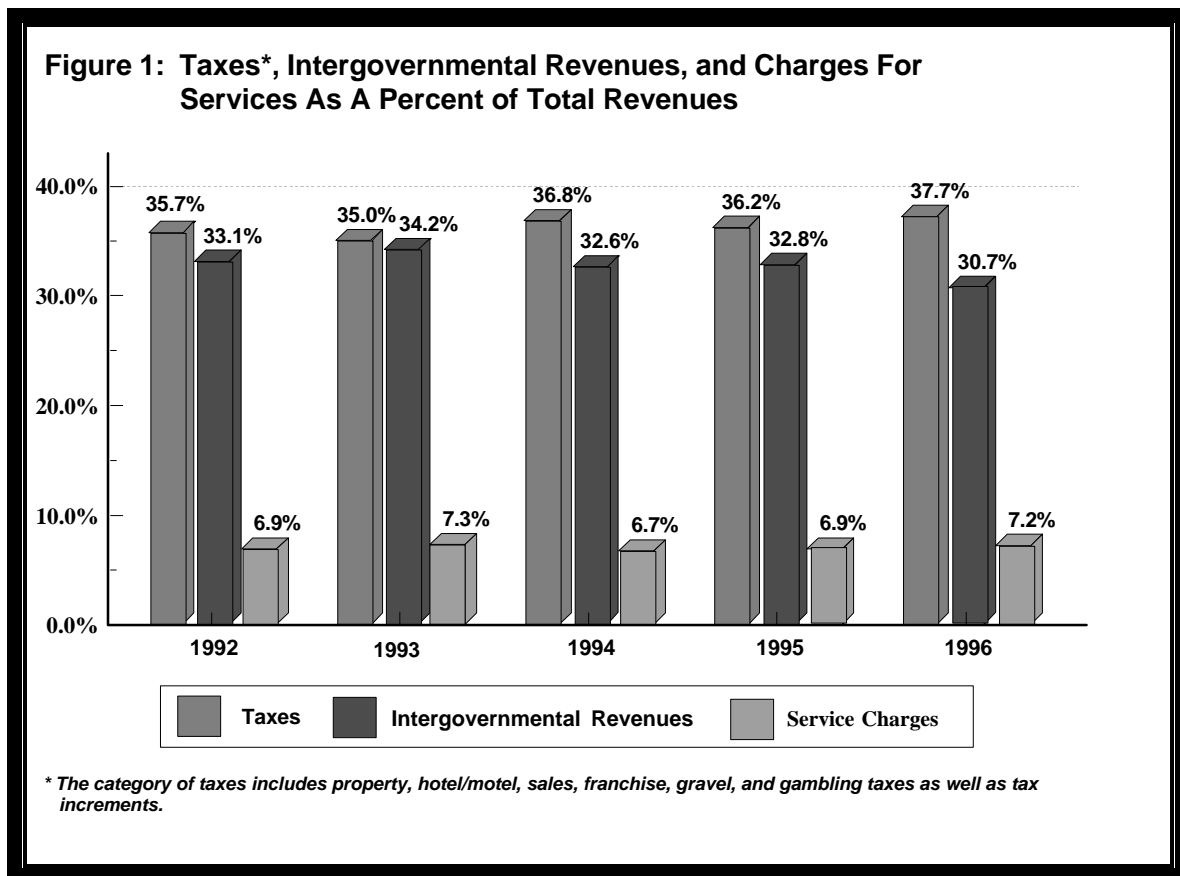
Tax increments. Tax increment revenue totaled \$241.8 million in 1996, 5.2 percent more than in 1995. Revenue from tax increments averaged 9.2 percent of city revenues in 1996. Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 38.8 percent. Cities generate tax increment revenue when they establish tax increment financing (TIF) districts. In a TIF district, a city reserves the use of property taxes to pay the costs of development and redevelopment in the district rather than the general services of the city.

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

Hotel/motel and local sales taxes. Revenue from local sales taxes and hotel/motel taxes totaled \$79.1 million in 1996. This represents an increase of \$38.8 million or 96.4 percent over 1995 levels. Cities must receive legislative approval before enacting local sales, lodging, and liquor taxes. Revenues from these taxes generally support the construction or maintenance of municipal projects such as convention centers, arenas and other cultural and recreational centers. This category of revenues increased substantially in 1996 because of an accounting change by the City of Minneapolis. The activities of the Minneapolis Convention Center were previously accounted for, and reported as, an enterprise fund. In 1996, the City reclassified this fund as a special revenue fund. As a result of this reclassification, the activities of the Convention Center are now reported as general activities of the city. The city of Minneapolis collected \$36.4 million in 1996 to help support the Convention Center.

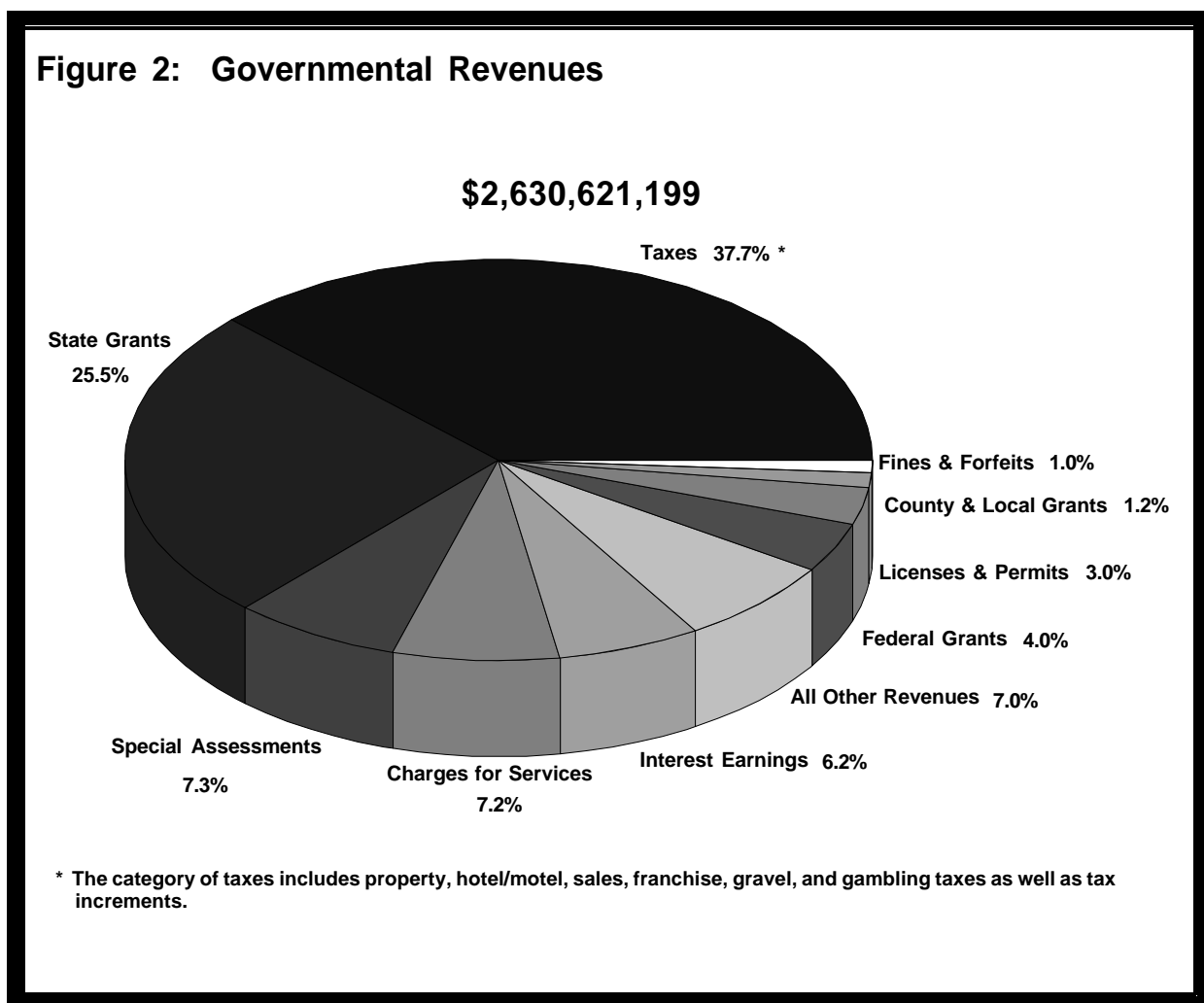
- **Charges for services.** Charges for services totaled \$188.2 million in 1996, which was an increase of \$15.0 million or 8.6 percent over 1995. This category of revenues accounted for a greater share of total city revenues in 1996 than in 1995. The share of revenues derived from charges for services grew from 6.9 percent of total revenues in 1995 to 7.2 percent in 1996.

Figure 1 illustrates the proportion of revenues that were provided by taxes, intergovernmental revenues and charges for services for the years 1991 through 1996.



- **Special assessments.** Cities collected special assessments totaling \$193.0 million in 1996, which accounted for 7.3 percent of all revenues. Special assessments increased \$10.4 million or 5.7 percent between 1995 and 1996. Generally, smaller cities relied more on special assessments than large cities. Special assessments accounted for 3.3 percent of revenues for cities over 100,000 in population, compared to 9.4 percent for cities with populations between 2,500 and 100,000.
- **Interest earnings.** Interest earnings totaled \$163.3 million in 1996, which was a decrease of \$8.1 million or 4.7 percent from 1995 levels. Most of the decrease was attributable to the City of Bloomington.

Figure 2 summarizes the proportion of revenue that each source of revenue provides.



Governmental Expenditures

Current Expenditures

In 1996, Minnesota's large cities (those with a population greater than 2,500) had current expenditures of \$1.54 billion, which was \$79.1 million or 5.4 percent more than in 1995. Current expenditures exclude capital outlay, principal payments, interest and fiscal charges, and transfers to other funds.

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

- **Public safety.** As in past years, public safety represented the largest current expenditure by Minnesota's large cities, accounting for 38.3 percent of all current expenditures. Cities spent \$589.9 million on public safety in 1996, more than twice as much as on any other service. Public safety current expenditures increased \$37.5 million or 6.8 percent in 1996 -- the largest dollar increase of any current expenditure. Public safety current expenditures include police, fire, ambulance and other public safety related services.
- Cities spent more than twice as much on public safety as on any other service in 1996.*
- **General government.** General government services represented the second largest current expenditure for cities. Cities spent \$254.1 million on general government services in 1996. This represents an increase of 8.7 percent over 1995 levels. General government services include expenditures for the mayor, city council and other items related to the administration of the city.
 - **Streets and highways.** Minnesota's large cities had street and highway current expenditures of \$221.7 million in 1996, which was an increase of 7.0 percent over 1995.² Street and highway current expenditures accounted for 14.4 percent of total current expenditures in 1996.
 - **Culture and recreation.** Cities spent \$230.9 million on libraries and parks & recreation in 1996. This represents an increase of 7.0 percent over 1995. Spending on culture and recreation accounted for 15.0 percent of total current expenditures in 1996. Expenditures on libraries grew by 11.3 percent, while parks & recreation spending grew by 5.9 percent.

Cities also increased spending on housing and economic development (10.5 percent), airports (23.8 percent), transit systems (11.4 percent), and sanitation (1.7 percent) during this period.

Cities reported that their health and miscellaneous (all other unallocated) current expenditures decreased 10.4 percent and 35.0 percent respectively between 1995 and 1996. The large drop in miscellaneous current expenditures reflects an allocation of fringe benefit costs to appropriate departments by the Cities of Bloomington and St. Paul.

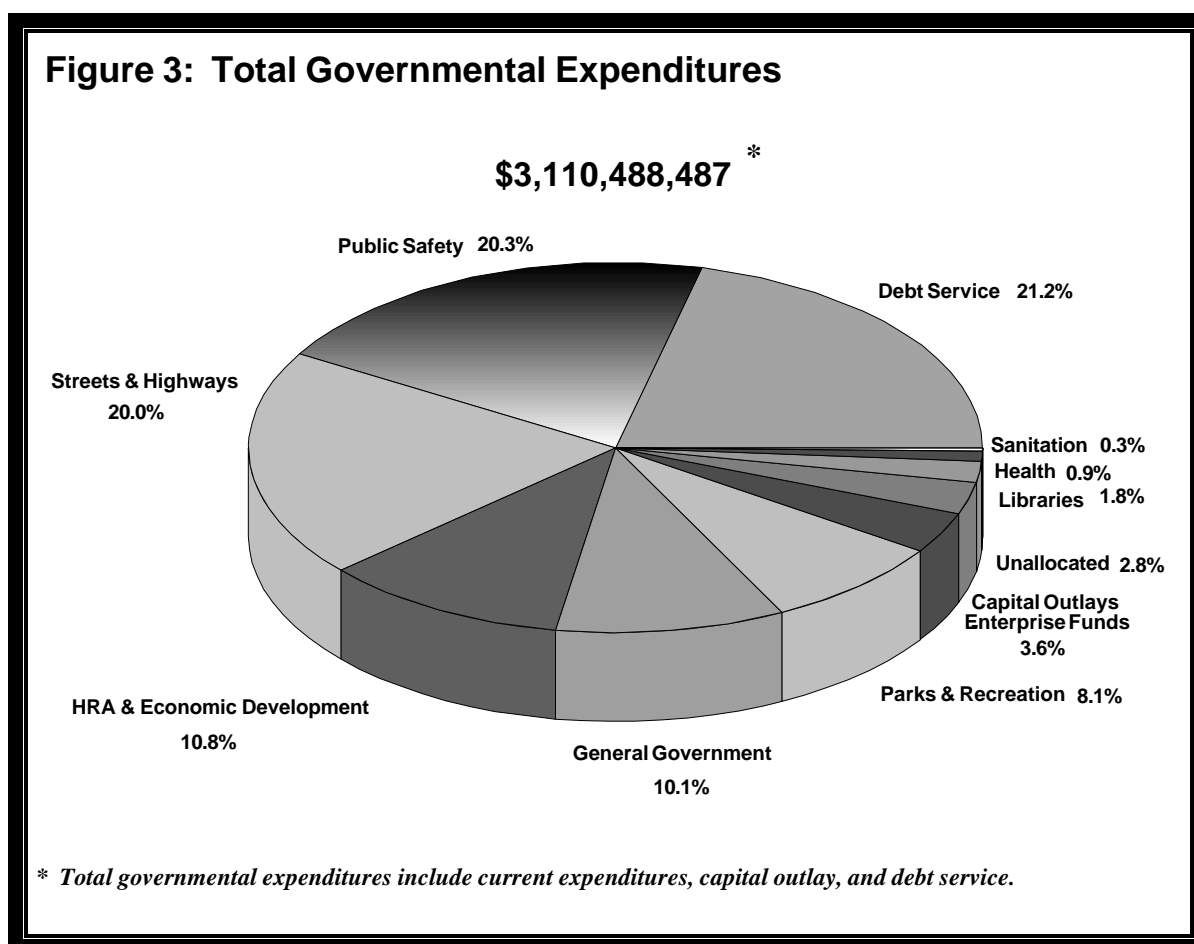
² Street and highway current expenditures exclude expenditures for construction or equipment. If expenditures for equipment and construction are included, streets and highways were the costliest function for cities in 1996 at \$623.2 million.

Capital Outlay And Debt Service

Capital spending totaled \$912.5 million in 1996. This represents a decrease of 4.9 percent from 1995. Cities decreased spending for all types of capital projects except those related to public safety, sanitation, and miscellaneous (all other unallocated) categories. The three most expensive types of capital projects in 1996 were streets and highways, HRA/economic development, and parks/recreation. Cities spent \$401.5 million on street and highway projects in 1996, which was almost twice as much as on any other type of project.

Cities had debt service expenditures of \$658.7 million in 1996, which was \$1.5 million or 0.2 percent more than in 1995.³ Refunded bonds totaled \$203.1 million in 1996, which was \$83.5 million more than in 1995.

Figure 3 summarizes the proportion of expenditures by governmental function.



³ Debt service does not include enterprise fund debt service payments.

Municipal Enterprises

Operating income for the public service enterprises of large cities (those over 2,500 in population) was up 38.9 percent in 1996.⁴ Cities establish enterprises to provide specific services that are intended to be self-sustaining through fees and user charges. Many cities create enterprises to provide water, sewer, electric, gas and heat utilities. In addition to utilities, cities have enterprise funds for municipal hospitals, nursing homes, liquor stores, refuse disposal, and recreation activities.

The operating income for large city public service enterprises totaled \$137.6 million in 1996 on operating revenues of \$1.52 billion and operating expenses of \$1.38 billion. Municipal enterprises generated a net income of \$138.9 million in 1996, which was 11.9 percent more than in 1995. Although net income grew, cities transferred 24.4 percent less from enterprise funds to other governmental funds in 1996. Net transfers to Governmental Funds totaled \$37.3 million.

Total sales for municipal liquor stores increased \$8.5 million. The cost of sales was up \$6.6 million and gross profit was up \$1.9 million. Operating expenses increased \$490,951 and operating income increased \$1.4 million. Contributions by municipal liquor stores to Governmental Funds totaled \$6.7 million in 1996, compared to \$8.3 million in 1995.

Bonded Indebtedness

During 1996, bonds totaling \$693.4 million were issued by cities over 2,500 in population and \$773.5 million were retired, leaving \$4.60 billion outstanding at the end of 1996. In 1995, bonds totaling \$805.1 million were issued and \$688.0 million were retired, leaving \$4.67 billion outstanding at the end of the year. In 1996, bonded indebtedness per capita among large cities ranged from zero to \$5,521. The average bonded indebtedness among these cities was \$1,402.

The following table provides a two-year summary of bonded indebtedness.

	<u>1996 Amount</u>	<u>1995 Amount</u>
General Obligation	\$ 519,514,161	\$ 500,176,391
G.O. Tax Increment	891,176,406	955,557,547
Revenue Tax Increment	382,059,838	361,004,838
Special Assessment	1,064,488,340	1,062,384,314
G.O. Revenue	1,036,109,444	1,055,280,944
Revenue	637,259,514	657,907,664
All Other	72,541,761	76,465,940
Total Bonded Indebtedness	<u>\$4,603,149,464</u>	<u>\$4,668,777,638</u>

⁴ This comparison of municipal service enterprises excludes municipal liquor operations because of accounting differences. A separate analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota Municipal Liquor Operations in 1996*.

TABLE 1
REVENUES OF THE CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1992 THROUGH 1996

GOVERNMENTAL FUND REVENUES	1992		1993		1994		1995		1996		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	514,753,500	23.0%	527,021,407	22.5%	552,702,305	23.6%	585,629,005	23.4%	616,510,190	23.4%	19.8%
Tax Increments	210,873,895	9.4%	216,970,798	9.3%	223,225,800	9.5%	229,726,321	9.2%	241,760,634	9.2%	14.6%
Franchise Taxes	40,072,824	1.8%	44,859,073	1.9%	46,154,301	2.0%	46,527,402	1.9%	52,847,787	2.0%	31.9%
Local Sales Tax	18,010,262	0.8%	15,718,531	0.7%	24,941,048	1.1%	25,901,786	1.0%	63,921,950	2.4%	254.9%
Hotel/Motel Taxes	12,873,509	0.6%	14,046,269	0.6%	13,036,240	0.6%	14,340,522	0.6%	15,133,176	0.6%	17.6%
Gravel and Gambling Taxes	1,874,773	0.1%	1,868,378	0.1%	1,886,629	0.1%	1,919,868	0.1%	1,962,010	0.1%	4.7%
Special Assessments	202,361,559	9.0%	204,999,128	8.8%	189,694,424	8.1%	182,651,474	7.3%	193,049,808	7.3%	-4.6%
Licenses and Permits	55,170,802	2.5%	58,562,310	2.5%	61,628,945	2.6%	69,367,307	2.8%	78,617,199	3.0%	42.5%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	34,563,505	1.5%	33,049,531	1.4%	43,444,305	1.9%	51,415,856	2.1%	47,012,348	1.8%	36.0%
All Other	57,428,336	2.6%	87,177,541	3.7%	53,478,520	2.3%	55,719,558	2.2%	57,127,583	2.2%	-0.5%
State Grants											
Local Government Aid	260,238,687	11.6%	246,896,816	10.5%	276,277,628	11.8%	281,278,995	11.3%	289,052,905	11.0%	11.1%
HACA/MHHC (Homestead Credit)	150,267,481	6.7%	165,102,836	7.0%	170,631,732	7.3%	172,652,197	6.9%	166,067,151	6.3%	10.5%
Taconite Relief and Aids	5,083,116	0.2%	5,108,703	0.2%	5,246,835	0.2%	5,283,341	0.2%	5,524,155	0.2%	8.7%
Highways	98,078,522	4.4%	128,634,887	5.5%	106,138,512	4.5%	114,752,731	4.6%	115,012,508	4.4%	17.3%
All Other	106,894,673	4.8%	105,068,322	4.5%	79,914,161	3.4%	107,988,314	4.3%	94,055,362	3.6%	-12.0%
County Grants											
Highways	5,024,673	0.2%	5,878,372	0.3%	5,846,285	0.2%	4,973,413	0.2%	4,677,805	0.2%	-6.9%
All Other	14,075,359	0.6%	15,205,170	0.6%	12,314,530	0.5%	11,452,437	0.5%	11,637,955	0.4%	-17.3%
Local Unit Grants	8,977,558	0.4%	9,196,665	0.4%	9,912,774	0.4%	14,459,965	0.6%	16,249,730	0.6%	81.0%
Total Intergovernmental Revenues	740,631,910	33.1%	801,318,843	34.2%	763,205,282	32.6%	819,976,807	32.8%	806,417,502	30.7%	8.9%
Departmental Fees and Service Charges											
General Government	31,872,056	1.4%	32,286,490	1.4%	33,365,765	1.4%	34,327,158	1.4%	36,430,845	1.4%	14.3%
Public Safety	19,776,745	0.9%	21,378,896	0.9%	22,490,112	1.0%	27,499,726	1.1%	31,115,942	1.2%	57.3%
Streets and Highways	12,327,077	0.6%	16,573,828	0.7%	14,321,723	0.6%	17,076,014	0.7%	15,369,464	0.6%	24.7%
Sanitation (Refuse Collection)	19,923,658	0.9%	23,901,846	1.0%	3,172,917	0.1%	4,063,230	0.2%	3,757,844	0.1%	-81.1%
Libraries	757,600	0.0%	843,381	0.0%	898,631	0.0%	942,237	0.0%	796,386	0.0%	5.1%
Parks and Recreation	27,570,511	1.2%	28,801,143	1.2%	32,647,447	1.4%	32,461,468	1.3%	35,835,744	1.4%	30.0%
Airport	1,401,645	0.1%	790,592	0.0%	1,107,673	0.0%	1,636,009	0.1%	1,620,840	0.1%	15.6%
Transit	---	---	---	---	1,139,090	0.0%	1,218,434	0.0%	1,331,981	0.1%	---
Cemetery	---	---	---	---	626,936	0.0%	535,657	0.0%	509,676	0.0%	---
All Other	41,853,787	1.9%	46,234,221	2.0%	48,174,693	2.1%	53,431,086	2.1%	61,398,591	2.3%	46.7%
Total Fees and Service Charges	155,483,079	6.9%	170,810,397	7.3%	157,944,987	6.7%	173,191,019	6.9%	188,167,313	7.2%	21.0%
Fines and Forfeits	23,853,626	1.1%	22,880,863	1.0%	22,869,160	1.0%	24,759,073	1.0%	26,013,720	1.0%	9.1%
Interest Earnings	142,165,242	6.4%	139,909,188	6.0%	144,399,574	6.2%	171,433,810	6.9%	163,324,048	6.2%	14.9%
All Other Revenues	120,354,971	5.4%	123,632,074	5.3%	141,741,832	6.0%	154,703,062	6.2%	182,895,862	7.0%	52.0%
Total Revenues	2,238,479,952	100.0%	2,342,597,259	100.0%	2,343,430,527	100.0%	2,500,127,456	100.0%	2,630,621,199	100.0%	17.5%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	554,900,210		721,454,239		443,021,944		633,906,761		571,614,062		
Other Long-term Indebtedness	63,965,587		25,462,712		27,658,301		46,023,664		51,662,813		
Short-term Indebtedness	1,034,077		1,628,477		413,730		250,825		229,700		
Total Borrowing	619,899,874		748,545,428		471,093,975		680,181,250		623,506,575		
Other Financing Sources	39,689,260		14,295,761		6,986,875		13,154,451		8,584,946		
Transfers From Enterprise Funds	72,764,525		70,933,396		69,310,153		75,504,330		70,825,846		
Transfers From Governmental Funds	346,752,796		396,885,914		375,170,584		477,596,981		460,680,921		
Total Revenues & Other Financing Sources	3,317,586,407		3,573,257,758		3,265,992,114		3,746,564,468		3,794,219,487		

TABLE 2
EXPENDITURES OF THE CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1992 THROUGH 1996

GOVERNMENTAL FUND EXPENDITURES	1992		1993		1994		1995		1996		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government											
Current Expenditures	215,894,155	8.2%	227,240,379	8.1%	231,102,389	8.3%	233,786,919	7.6%	254,066,294	8.2%	17.7%
Capital Outlay	18,378,894	0.7%	37,672,889	1.3%	33,834,648	1.2%	62,417,474	2.0%	58,598,511	1.9%	218.8%
Public Safety											
Current Expenditures	489,412,498	18.7%	504,750,883	17.9%	529,436,973	19.1%	552,485,908	18.0%	589,940,890	19.0%	20.5%
Capital Outlay	47,667,531	1.8%	42,313,747	1.5%	32,106,686	1.2%	39,939,009	1.3%	40,740,868	1.3%	-14.5%
Streets and Highways											
Current Expenditures	180,052,723	6.9%	192,032,236	6.8%	200,373,664	7.2%	207,220,888	6.7%	221,712,015	7.1%	23.1%
Capital Outlay	320,867,623	12.2%	323,504,408	11.5%	372,675,690	13.4%	413,623,641	13.4%	401,463,058	12.9%	25.1%
Sanitation											
Current Expenditures	35,965,029	1.4%	35,654,081	1.3%	11,407,312	0.4%	10,524,539	0.3%	10,705,101	0.3%	-70.2%
Capital Outlay	3,947,508	0.2%	1,179,495	0.0%	221,606	0.0%	53,930	0.0%	67,553	0.0%	-98.3%
Health											
Current Expenditures	23,310,027	0.9%	24,519,314	0.9%	25,963,940	0.9%	28,951,573	0.9%	25,950,159	0.8%	11.3%
Capital Outlay	725,165	0.0%	270,764	0.0%	557,017	0.0%	1,743,944	0.1%	1,267,719	0.0%	74.8%
Libraries											
Current Expenditures	40,599,693	1.5%	42,604,947	1.5%	43,919,084	1.6%	44,050,657	1.4%	49,025,941	1.6%	20.8%
Capital Outlay	6,222,931	0.2%	4,837,032	0.2%	13,847,854	0.5%	13,372,656	0.4%	7,297,604	0.2%	17.3%
Parks and Recreation											
Current Expenditures	149,556,436	5.7%	155,326,872	5.5%	162,406,315	5.9%	171,730,656	5.6%	181,838,353	5.8%	21.6%
Capital Outlay	43,058,838	1.6%	43,505,521	1.5%	55,652,879	2.0%	77,517,384	2.5%	71,111,234	2.3%	65.1%
Housing/Economic Development											
Current Expenditures	118,047,852	4.5%	121,844,744	4.3%	121,373,598	4.4%	131,395,733	4.3%	145,142,201	4.7%	23.0%
Capital Outlay	152,688,420	5.8%	171,293,805	6.1%	129,226,876	4.7%	221,708,668	7.2%	191,860,538	6.2%	25.7%
Airport											
Current Expenditures	3,480,313	0.1%	3,969,888	0.1%	3,945,932	0.1%	4,147,278	0.1%	5,136,016	0.2%	47.6%
Capital Outlay	5,718,957	0.2%	5,853,271	0.2%	7,089,396	0.3%	14,336,937	0.5%	11,798,163	0.4%	106.3%
Transit											
Current Expenditures	---	---	---	---	6,779,607	0.2%	7,190,344	0.2%	8,008,198	0.3%	---
Capital Outlay	---	---	---	---	847,630	0.0%	1,217,551	0.0%	198,033	0.0%	---
Unallocated Insurance	10,455,676	0.4%	6,990,213	0.2%	7,811,839	0.3%	7,228,463	0.2%	7,784,831	0.3%	-25.5%
All Other Unallocated											
Current Expenditures	64,720,990	2.5%	66,854,019	2.4%	76,628,246	2.8%	61,484,215	2.0%	39,968,971	1.3%	-38.2%
Capital Outlay	27,190,618	1.0%	17,634,465	0.6%	13,066,247	0.5%	11,463,205	0.4%	15,246,705	0.5%	-43.9%
Capital Outlay for Enterprise Funds	97,028,485	3.7%	114,157,005	4.1%	112,169,580	4.0%	101,669,258	3.3%	112,891,033	3.6%	16.3%
Debt Service											
Principal Payments	351,008,243	13.4%	466,750,533	16.6%	378,238,896	13.6%	466,215,498	15.2%	472,421,669	15.2%	34.6%
Interest and Fiscal Charges	213,892,811	8.2%	204,657,108	7.3%	205,418,184	7.4%	190,957,278	6.2%	186,246,829	6.0%	-12.9%
Total Current Expenditures	1,331,495,392	50.8%	1,381,787,576	49.1%	1,421,148,899	51.2%	1,460,197,173	47.5%	1,539,278,970	49.5%	15.6%
Total Capital Outlay	723,494,970	27.6%	762,222,402	27.1%	771,296,109	27.8%	959,063,657	31.2%	912,541,019	29.3%	26.1%
Total Debt Service	564,901,054	21.6%	671,407,641	23.8%	583,657,080	21.0%	657,172,776	21.4%	658,668,498	21.2%	16.6%
Total Expenditures	2,619,891,416	100.0%	2,815,417,619	100.0%	2,776,102,088	100.0%	3,076,433,606	100.0%	3,110,488,487	100.0%	18.7%
Other Financing Uses											
Debt Redemption - Refunded Bonds	160,415,508		210,692,646		91,501,924		119,637,226		203,108,425		
Other Financing Uses	4,445,697		12,041,030		4,481,539		9,160,737		2,278,798		
Transfers to Enterprise Funds	29,320,941		17,334,227		22,282,939		28,348,733		39,640,814		
Transfers to Governmental Funds	347,692,741		397,210,809		374,815,155		477,596,990		461,661,843		
Total Expenditures & Other Financing Uses	3,161,766,303		3,452,696,331		3,269,183,645		3,711,177,292		3,817,178,367		

**TABLE 3
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1996**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									1996		1995		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Population (1996) Estimate	720,334		1,400,808		548,748		613,735		3,283,625		3,236,756		
Taxable Tax Capacity	490,945,502		1,159,972,999		329,119,900		373,549,169		2,353,587,570		2,232,578,248		
1995 Net Tax Levy (Collectible in 1996)	143,616,967		230,742,689		78,824,331		91,602,240		544,786,227		521,800,515		
Special Assessments Levy (Collectible in 1996)	30,612,338		47,623,347		16,015,268		19,263,565		113,514,518		108,235,058		
REVENUES													
Property Taxes	173,206,304	19.6%	258,781,728	27.1%	87,208,477	22.2%	97,313,681	24.3%	616,510,190	23.4%	585,629,005	23.4%	5.3%
Tax Increments	72,193,874	8.2%	98,475,708	10.3%	40,577,482	10.3%	30,513,570	7.6%	241,760,634	9.2%	229,726,321	9.2%	5.2%
Franchise Taxes	38,055,096	4.3%	9,000,547	0.9%	3,751,900	1.0%	2,040,244	0.5%	52,847,787	2.0%	46,527,402	1.9%	13.6%
Local Sales Tax	55,623,928	6.3%	8,290,710	0.9%	7,312	0.0%	---	---	63,921,950	2.4%	25,901,786	1.0%	146.8%
Hotel/Motel Taxes	3,733,993	0.4%	10,029,651	1.0%	1,048,495	0.3%	321,037	0.1%	15,133,176	0.6%	14,340,522	0.6%	5.5%
Gravel and Gambling Taxes	928,356	0.1%	851,325	0.1%	125,462	0.0%	56,867	0.0%	1,962,010	0.1%	1,919,868	0.1%	2.2%
Special Assessments	28,749,777	3.3%	92,672,094	9.7%	35,496,281	9.0%	36,131,656	9.0%	193,049,808	7.3%	182,651,474	7.3%	5.7%
Licenses and Permits	19,143,266	2.2%	36,033,117	3.8%	11,495,322	2.9%	11,945,494	3.0%	78,617,199	3.0%	69,367,307	2.8%	13.3%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	33,417,896	3.8%	7,056,535	0.7%	2,255,495	0.6%	4,282,422	1.1%	47,012,348	1.8%	51,415,856	2.1%	-8.6%
All Other	32,166,146	3.6%	10,136,307	1.1%	8,356,031	2.1%	6,469,099	1.6%	57,127,583	2.2%	55,719,558	2.2%	2.5%
State Grants													
Local Government Aid	127,762,553	14.5%	54,795,119	5.7%	48,975,791	12.5%	57,519,442	14.4%	289,052,905	11.0%	281,278,995	11.3%	2.8%
HACA/MHHC (Homestead Credit)	53,611,946	6.1%	60,450,483	6.3%	24,691,175	6.3%	27,313,547	6.8%	166,067,151	6.3%	172,652,197	6.9%	-3.8%
Taconite Relief and Aids	---	---	---	---	2,077,440	0.5%	3,446,715	0.9%	5,524,155	0.2%	5,283,341	0.2%	4.6%
Highways	21,562,725	2.4%	55,603,207	5.8%	24,457,485	6.2%	13,389,091	3.3%	115,012,508	4.4%	114,752,731	4.6%	0.2%
All Other	38,475,876	4.4%	22,705,881	2.4%	13,699,235	3.5%	19,174,370	4.8%	94,055,362	3.6%	107,988,314	4.3%	-12.9%
County Grants													
Highways	2,357,022	0.3%	433,732	0.0%	277,515	0.1%	1,609,536	0.4%	4,677,805	0.2%	4,973,413	0.2%	-5.9%
All Other	3,940,601	0.4%	4,040,865	0.4%	1,910,909	0.5%	1,745,580	0.4%	11,637,955	0.4%	11,452,437	0.5%	1.6%
Local Unit Grants	3,358,139	0.4%	5,402,305	0.6%	4,615,490	1.2%	2,873,796	0.7%	16,249,730	0.6%	14,459,965	0.6%	12.4%
Total Intergovernmental Revenues	316,652,904	35.9%	220,624,434	23.1%	131,316,566	33.5%	137,823,598	34.5%	806,417,502	30.7%	819,976,807	32.8%	-1.7%
Departmental Fees and Service Charges													
General Government	15,376,478	1.7%	11,267,670	1.2%	5,690,258	1.4%	4,096,439	1.0%	36,430,845	1.4%	34,327,158	1.4%	6.1%
Public Safety	12,816,306	1.5%	6,118,842	0.6%	4,632,670	1.2%	7,548,124	1.9%	31,115,942	1.2%	27,499,726	1.1%	13.2%
Streets and Highways	3,145,842	0.4%	8,341,272	0.9%	2,364,481	0.6%	1,517,869	0.4%	15,369,464	0.6%	17,076,014	0.7%	-10.0%
Sanitation (Refuse Collection)	---	---	1,515,908	0.2%	176,143	0.0%	2,065,793	0.5%	3,757,844	0.1%	4,063,230	0.2%	-7.5%
Libraries	318,879	0.0%	175,651	0.0%	81,978	0.0%	219,878	0.1%	796,386	0.0%	942,237	0.0%	-15.5%
Parks and Recreation	2,436,785	0.3%	21,004,930	2.2%	7,115,419	1.8%	5,278,610	1.3%	35,835,744	1.4%	32,461,468	1.3%	10.4%
Airport	---	---	564,099	0.1%	366,474	0.1%	690,267	0.2%	1,620,840	0.1%	1,636,009	0.1%	-0.9%
Transit	---	---	671,122	0.1%	425,231	0.1%	235,628	0.1%	1,331,981	0.1%	1,218,434	0.0%	9.3%
Cemetery	---	---	7,291	0.0%	209,368	0.1%	293,017	0.1%	509,676	0.0%	535,657	0.0%	-4.9%
All Other	25,950,833	2.9%	20,548,546	2.1%	6,951,895	1.8%	7,947,317	2.0%	61,398,591	2.3%	53,431,086	2.1%	14.9%
Total Fees and Service Charges	60,045,123	6.8%	70,215,331	7.3%	28,013,917	7.1%	29,892,942	7.5%	188,167,313	7.2%	173,191,019	6.9%	8.6%
Fines and Forfeits	10,565,437	1.2%	7,998,787	0.8%	3,312,392	0.8%	4,137,104	1.0%	26,013,720	1.0%	24,759,073	1.0%	5.1%
Interest Earnings	37,748,756	4.3%	79,802,820	8.3%	23,983,965	6.1%	21,788,507	5.5%	163,324,048	6.2%	171,433,810	6.9%	-4.7%
All Other Revenues	65,445,125	7.4%	63,592,390	6.6%	26,138,042	6.7%	27,720,305	6.9%	182,895,862	7.0%	154,703,062	6.2%	18.2%
Total Revenues	882,091,939	100.0%	956,368,642	100.0%	392,475,613	100.0%	399,685,005	100.0%	2,630,621,199	100.0%	2,500,127,456	100.0%	5.2%
PERCENT OF TOTAL REVENUES	33.5%		36.4%		14.9%		15.2%		100.0%				
Other Financing Sources													
Borrowing													
Bonded Indebtedness	190,733,650		199,938,149		89,149,965		91,792,298		571,614,062		633,906,761		
Other Long-term Indebtedness	3,724,948		34,593,667		6,788,883		6,555,315		51,662,813		46,023,664		
Short-term Indebtedness	---		229,700		---		---		229,700		250,825		
Total Borrowing	194,458,598		234,761,516		95,938,848		98,347,613		623,506,575		680,181,250		
Other Financing Sources	51,283		5,098,687		696,873		2,738,103		8,584,946		13,154,451		
Transfers From Enterprise Funds	20,208,586		21,422,888		13,199,381		15,994,991		70,825,846		75,504,330		
Transfers From Governmental Funds	161,411,546		194,838,535		59,782,111		44,648,729		460,680,921		477,596,981		
Total Revenues & Other Financing Sources	1,258,221,952		1,412,490,268		562,092,826		561,414,441		3,794,219,487		3,746,564,468		

**TABLE 4
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1996**

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									1996		1995		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	83,939,145	8.0%	86,555,070	7.9%	37,402,916	7.7%	46,169,163	9.6%	254,066,294	8.2%	233,786,919	7.6%	8.7%
- Capital Outlay	36,620,860	3.5%	12,243,383	1.1%	4,728,963	1.0%	5,005,305	1.0%	58,598,511	1.9%	62,417,474	2.0%	-6.1%
Public Safety													
Police and Ambulance - Current Expenditures	132,565,334	12.7%	136,066,000	12.4%	53,582,976	11.0%	55,942,868	11.6%	378,157,178	12.2%	352,399,211	11.5%	7.3%
- Capital Outlay	4,595,236	0.4%	7,056,955	0.6%	2,719,729	0.6%	3,628,767	0.8%	18,000,687	0.6%	13,717,641	0.4%	31.2%
Fire - Current Expenditures	79,607,428	7.6%	50,906,704	4.6%	17,709,157	3.6%	15,819,025	3.3%	164,042,314	5.3%	155,075,334	5.0%	5.8%
- Capital Outlay	2,569,356	0.2%	5,722,292	0.5%	6,599,241	1.4%	5,892,489	1.2%	20,783,378	0.7%	21,219,490	0.7%	-2.1%
Other Public Safety - Current Expenditures	22,664,153	2.2%	12,817,048	1.2%	6,140,128	1.3%	6,120,069	1.3%	47,741,398	1.5%	45,011,363	1.5%	6.1%
- Capital Outlay	261,516	0.0%	1,197,215	0.1%	193,975	0.0%	304,097	0.1%	1,956,803	0.1%	5,001,878	0.2%	-60.9%
Street and Highways - Maintenance	49,344,841	4.7%	70,583,988	6.4%	33,754,759	6.9%	40,286,964	8.4%	193,970,552	6.2%	184,484,616	6.0%	5.1%
- Lighting	14,035,938	1.3%	7,534,224	0.7%	2,462,345	0.5%	3,708,956	0.8%	27,741,463	0.9%	22,736,272	0.7%	22.0%
- Construction	58,338,143	5.6%	149,130,478	13.6%	85,168,965	17.5%	66,877,272	13.9%	359,514,858	11.6%	372,602,060	12.1%	-3.5%
- Other Capital Outlay	21,772,530	2.1%	6,034,722	0.5%	8,598,997	1.8%	5,541,951	1.2%	41,948,200	1.3%	41,021,581	1.3%	2.3%
Sanitation - Refuse Collection & Disposal	---	---	147,224	0.0%	496,070	0.1%	2,270,738	0.5%	2,914,032	0.1%	2,295,826	0.1%	26.9%
- Other Sanitation	2,972,469	0.3%	2,171,668	0.2%	925,406	0.2%	1,721,526	0.4%	7,791,069	0.3%	8,228,713	0.3%	-5.3%
- Capital Outlay	---	---	32,026	0.0%	4,400	0.0%	31,127	0.0%	67,553	0.0%	53,930	0.0%	25.3%
Health - Current Expenditures	20,679,952	2.0%	4,694,710	0.4%	320,885	0.1%	254,612	0.1%	25,950,159	0.8%	28,951,573	0.9%	-10.4%
- Capital Outlay	168,793	0.0%	7,290	0.0%	199	0.0%	1,091,437	0.2%	1,267,719	0.0%	1,743,944	0.1%	-27.3%
Culture and Recreation													
Libraries - Current Expenditures	29,092,547	2.8%	6,588,262	0.6%	7,117,838	1.5%	6,227,294	1.3%	49,025,941	1.6%	44,050,657	1.4%	11.3%
- Capital Outlay	1,874,258	0.2%	2,243,585	0.2%	440,754	0.1%	2,739,007	0.6%	7,297,604	0.2%	13,372,656	0.4%	-45.4%
Parks and Recreation - Current Expenditures	60,560,941	5.8%	71,619,064	6.5%	27,941,258	5.7%	21,717,090	4.5%	181,838,353	5.8%	171,730,656	5.6%	5.9%
- Capital Outlay	15,939,547	1.5%	33,607,933	3.1%	13,861,171	2.8%	7,702,583	1.6%	71,111,234	2.3%	77,517,384	2.5%	-8.3%
Housing/Economic Development - Current Expend.	72,212,181	6.9%	41,732,968	3.8%	15,636,462	3.2%	15,560,590	3.2%	145,142,201	4.7%	131,395,733	4.3%	10.5%
- Capital Outlay	104,743,199	10.0%	48,841,803	4.4%	14,654,848	3.0%	23,620,688	4.9%	191,860,538	6.2%	221,708,668	7.2%	-13.5%
Airport - Current Expenditures	---	---	1,353,339	0.1%	1,598,154	0.3%	2,184,523	0.5%	5,136,016	0.2%	4,147,278	0.1%	23.8%
- Capital Outlay	---	---	1,816,604	0.2%	6,083,003	1.2%	3,898,556	0.8%	11,798,163	0.4%	14,336,937	0.5%	-17.7%
Transit - Current Expenditures	---	---	4,889,087	0.4%	2,045,889	0.4%	1,073,222	0.2%	8,008,198	0.3%	7,190,344	0.2%	11.4%
- Capital Outlay	---	---	85,459	0.0%	54,832	0.0%	57,742	0.0%	198,033	0.0%	1,217,551	0.0%	-83.7%
Unallocated Insurance	1,076,752	0.1%	1,550,412	0.1%	2,853,494	0.6%	2,304,173	0.5%	7,784,831	0.3%	7,228,463	0.2%	7.7%
All Other Unallocated - Current Expenditures	11,858,164	1.1%	9,945,410	0.9%	8,612,966	1.8%	9,552,431	2.0%	39,968,971	1.3%	61,484,215	2.0%	-35.0%
- Capital Outlay	8,083,328	0.8%	2,552,316	0.2%	1,950,937	0.4%	2,660,124	0.6%	15,246,705	0.5%	11,463,205	0.4%	33.0%
Capital Outlay for Enterprise Funds	3,385,246	0.3%	62,453,751	5.7%	15,317,743	3.1%	31,734,293	6.6%	112,891,033	3.6%	101,669,258	3.3%	11.0%
Debt Service - Principal Payments	147,501,006	14.1%	185,338,442	16.9%	79,155,175	16.3%	60,427,046	12.5%	472,421,669	15.2%	466,215,498	15.2%	1.3%
Debt Service - Interest and Fiscal Charges	57,050,063	5.5%	70,959,389	6.5%	28,748,241	5.9%	29,489,136	6.1%	186,246,829	6.0%	190,957,278	6.2%	-2.5%
Total Current Expenditures	580,609,845	55.6%	509,155,178	46.4%	218,600,703	44.9%	230,913,244	47.9%	1,539,278,970	49.5%	1,460,197,173	47.5%	5.4%
Total Capital Outlay	258,352,012	24.8%	333,025,812	30.3%	160,377,757	32.9%	160,785,438	33.4%	912,541,019	29.3%	959,063,657	31.2%	-4.9%
Total Debt Service	204,551,069	19.6%	256,297,831	23.3%	107,903,416	22.2%	89,916,182	18.7%	658,668,498	21.2%	657,172,776	21.4%	0.2%
Total Expenditures	1,043,512,926	100.0%	1,098,478,821	100.0%	486,881,876	100.0%	481,614,864	100.0%	3,110,488,487	100.0%	3,076,433,606	100.0%	1.1%
PERCENT OF TOTAL EXPENDITURES	33.5%		35.3%		15.7%		15.5%		100.0%				
Other Financing Uses													
Debt Redemption - Refunded Bonds	64,697,568		98,840,966		21,112,126		18,457,765		203,108,425		119,637,226		
Other Financing Uses	---		433,882		15,244		1,829,672		2,278,798		9,160,737		
Transfers to Enterprise Funds	25,690,664		7,426,717		4,069,813		2,453,620		39,640,814		28,348,733		
Transfers to Governmental Funds	161,411,545		195,819,459		59,782,111		44,648,728		461,661,843		477,596,990		
Total Expenditures & Other Financing Uses	1,295,312,703		1,400,999,845		571,861,170		549,004,649		3,817,178,367		3,711,177,292		

TABLE 5
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP - FOR THE YEAR ENDED DECEMBER 31, 1996

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000 - 100,000 SECOND CLASS		POPULATION 10,000 - 20,000 THIRD CLASS		POPULATION 2,500 - 10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				NO. OF ENTERPRISES
									1996		1995		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
WATER UTILITIES													
OPERATING REVENUES	76,963,220	100.0%	109,542,636	100.0%	36,823,431	100.0%	45,369,856	100.0%	268,699,143	100.0%	242,047,437	100.0%	172
OPERATING EXPENSES	62,325,143	81.0%	96,480,177	88.1%	32,422,786	88.0%	38,520,134	84.9%	229,748,240	85.5%	213,752,767	88.3%	
OPERATING INCOME (LOSS)	14,638,077	19.0%	13,062,459	11.9%	4,400,645	12.0%	6,849,722	15.1%	38,950,903	14.5%	28,294,670	11.7%	
SEWER UTILITIES													
OPERATING REVENUES	96,958,252	100.0%	83,625,088	100.0%	44,988,278	100.0%	50,545,552	100.0%	276,117,170	100.0%	254,920,374	100.0%	174
OPERATING EXPENSES	79,682,060	82.2%	86,744,655	103.7%	40,013,243	88.9%	44,497,262	88.0%	250,937,220	90.9%	241,006,228	94.5%	
OPERATING INCOME (LOSS)	17,276,192	17.8%	(3,119,567)	-3.7%	4,975,035	11.1%	6,048,290	12.0%	25,179,950	9.1%	13,914,146	5.5%	
REFUSE DISPOSAL													
OPERATING REVENUES	23,059,958	100.0%	8,735,251	100.0%	14,208,617	100.0%	7,964,229	100.0%	53,968,055	100.0%	54,335,190	100.0%	46
OPERATING EXPENSES	20,920,574	90.7%	8,688,836	99.5%	13,386,999	94.2%	7,058,502	88.6%	50,054,911	92.7%	51,855,256	95.4%	
OPERATING INCOME (LOSS)	2,139,384	9.3%	46,415	0.5%	821,618	5.8%	905,727	11.4%	3,913,144	7.3%	2,479,934	4.6%	
ELECTRIC UTILITIES													
OPERATING REVENUES	---	---	102,401,343	100.0%	133,124,494	100.0%	140,392,726	100.0%	375,918,563	100.0%	376,262,426	100.0%	59
OPERATING EXPENSES	---	---	91,692,779	89.5%	119,367,673	89.7%	126,622,368	90.2%	337,682,820	89.8%	341,718,736	90.8%	
OPERATING INCOME (LOSS)	---	---	10,708,564	10.5%	13,756,821	10.3%	13,770,358	9.8%	38,235,743	10.2%	34,543,690	9.2%	
NURSING HOMES													
OPERATING REVENUES	---	---	---	---	---	---	11,047,492	100.0%	11,047,492	100.0%	10,841,471	100.0%	12
OPERATING EXPENSES	---	---	---	---	---	---	10,861,367	98.3%	10,861,367	98.3%	10,739,519	99.1%	
OPERATING INCOME (LOSS)	---	---	---	---	---	---	186,125	1.7%	186,125	1.7%	101,952	0.9%	
HOSPITALS													
OPERATING REVENUES	---	---	---	---	103,517,346	100.0%	152,300,846	100.0%	255,818,192	100.0%	238,604,938	100.0%	18
OPERATING EXPENSES	---	---	---	---	97,109,680	93.8%	140,763,661	92.4%	237,873,341	93.0%	220,956,441	92.6%	
OPERATING INCOME (LOSS)	---	---	---	---	6,407,666	6.2%	11,537,185	7.6%	17,944,851	7.0%	17,648,497	7.4%	
AMBULANCE													
OPERATING REVENUES	---	---	1,005,548	100.0%	785,780	100.0%	624,189	100.0%	2,415,517	100.0%	2,172,688	100.0%	11
OPERATING EXPENSES	---	---	958,025	95.3%	957,312	121.8%	651,085	104.3%	2,566,422	106.2%	2,175,699	100.1%	
OPERATING INCOME (LOSS)	---	---	47,523	4.7%	(171,532)	-21.8%	(26,896)	-4.3%	(150,905)	-6.2%	(3,011)	-0.1%	
GAS UTILITIES													
OPERATING REVENUES	30,282,259	100.0%	8,864,156	100.0%	22,821,167	100.0%	5,130,638	100.0%	67,098,220	100.0%	60,556,776	100.0%	10
OPERATING EXPENSES	27,579,822	91.1%	9,396,020	106.0%	22,044,466	96.6%	5,032,909	98.1%	64,053,217	95.5%	56,022,139	92.5%	
OPERATING INCOME (LOSS)	2,702,437	8.9%	(531,864)	-6.0%	776,701	3.4%	97,729	1.9%	3,045,003	4.5%	4,534,637	7.5%	
CULTURE AND RECREATION													
OPERATING REVENUES	26,883,230	100.0%	33,703,924	100.0%	4,063,549	100.0%	5,937,298	100.0%	70,588,001	100.0%	76,478,431	100.0%	87
OPERATING EXPENSES	28,225,468	105.0%	34,580,613	102.6%	5,209,152	128.2%	6,330,196	106.6%	74,345,429	105.3%	94,436,025	123.5%	
OPERATING INCOME (LOSS)	(1,342,238)	-5.0%	(876,689)	-2.6%	(1,145,603)	-28.2%	(392,898)	-6.6%	(3,757,428)	-5.3%	(17,957,594)	-23.5%	
OTHER CITY ENTERPRISES													
OPERATING REVENUES	83,254,576	100.0%	26,939,669	100.0%	14,977,837	100.0%	9,474,847	100.0%	134,646,929	100.0%	131,309,662	100.0%	160
OPERATING EXPENSES	74,307,373	89.3%	22,730,748	84.4%	13,261,773	88.5%	10,249,932	108.2%	120,549,826	89.5%	115,768,604	88.2%	
OPERATING INCOME (LOSS)	8,947,203	10.7%	4,208,921	15.6%	1,716,064	11.5%	(775,085)	-8.2%	14,097,103	10.5%	15,541,058	11.8%	
LIQUOR STORES													
SALES	---	---	33,788,492	100.0%	25,559,157	100.0%	52,811,763	100.0%	112,159,412	100.0%	103,682,245	100.0%	62
COST OF SALES	---	---	25,738,920	76.2%	19,466,670	76.2%	39,518,366	74.8%	84,723,956	75.5%	78,158,541	75.4%	
GROSS PROFIT (LOSS)	---	---	8,049,572	23.8%	6,092,487	23.8%	13,293,397	25.2%	27,435,456	24.5%	25,523,704	24.6%	
OPERATING EXPENSES	---	---	5,560,409	16.5%	3,709,914	14.5%	9,393,487	17.8%	18,663,810	16.6%	18,172,859	17.5%	
OPERATING INCOME (LOSS)	---	---	2,489,163	7.4%	2,382,573	9.3%	3,899,910	7.4%	8,771,646	7.8%	7,350,845	7.1%	

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	AFTON	ALBERT LEA	ALEXANDRIA	ANDOVER	ANOKA	APPLE VALLEY	ARDEN HILLS
Class of City	4	3	4	3	3	2	4
Population (1996) Estimate	2,881	18,183	8,348	21,495	17,693	41,578	9,678
Taxable Tax Capacity	3,112,083	7,277,286	6,203,040	12,803,200	11,131,448	28,651,832	10,191,942
1995 Net Tax Levy (Collectible in 1996)	459,620	1,655,874	1,449,339	2,083,176	2,025,484	6,574,310	1,655,389
Special Assessments Levy (Collectible in 1996)	852	304,578	93,575	574,913	123,714	2,569,402	324,079
REVENUES							
Property Taxes	482,943	1,649,282	1,535,471	2,526,390	2,690,182	7,523,326	1,941,746
Tax Increments	5,440	406,683	223,462	839,203	1,227,948	2,124,436	105,892
Franchise Taxes	---	1,184,065	35,975	---	785,205	158,007	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	101,731	---	---	---	---	---
Gravel and Gambling Taxes	1,867	---	---	---	---	20,247	---
Special Assessments	2,225	433,158	112,393	3,434,681	632,568	6,842,177	356,050
Licenses and Permits	61,053	250,987	101,011	390,371	420,105	1,058,495	303,978
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	120,000	---	84,283	75,876	---	---
All Other	2,387	---	83,977	30,000	50,000	41,366	---
State Grants							
Local Government Aid	---	3,930,218	1,171,289	119,628	1,161,501	381,896	---
HACA/MHHC (Homestead Credit)	112,346	745,361	372,156	464,920	697,341	2,520,057	92,572
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	809,142	533,989	914,999	180,584	1,717,420	1,069,650
All Other	23,681	360,552	209,402	153,084	408,990	453,620	158,363
County Grants							
Highways	---	2,290	---	---	---	---	---
All Other	12,637	201,743	---	---	---	235,913	157
Local Unit Grants	600	---	---	---	63,671	713,844	---
Total Intergovernmental Revenues	151,651	6,169,306	2,370,813	1,766,914	2,637,963	6,064,116	1,320,742
Departmental Fees and Service Charges							
General Government	5,044	6,061	---	443,504	79,625	14,286	30,086
Public Safety	---	4,260	166,829	---	335,649	69,235	4,248
Streets and Highways	---	---	---	106,230	43,739	---	---
Sanitation (Refuse Collection)	---	---	---	3,695	---	---	---
Libraries	---	120	---	---	---	---	---
Parks and Recreation	---	278,807	3,770	173,233	110,634	257,704	119,061
Airport	---	13,170	31,479	---	---	---	---
Transit	---	7,279	---	---	---	---	---
Cemetery	---	---	---	---	45,309	---	---
All Other	---	314,551	34,535	27,941	156,592	60,872	---
Total Fees and Service Charges	5,044	624,248	236,613	754,603	771,548	402,097	153,395
Fines and Forfeits	12,143	106,107	69,591	57,125	231,928	164,768	24,106
Interest Earnings	17,705	887,768	246,347	1,251,468	414,751	981,205	394,859
All Other Revenues	7,145	1,199,383	682,768	451,547	171,153	1,971,121	265,910
Total Revenues	747,216	13,012,718	5,614,444	11,472,302	9,983,351	27,309,995	4,866,678
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	---	3,785,713	---	4,505,671	---
Other Long-term Indebtedness	---	---	---	---	---	368,090	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	---	3,785,713	---	4,873,761	---
Other Financing Sources	---	---	1,266	33,782	---	---	---
Transfers From Enterprise Funds	---	---	456,906	122,630	480,795	1,691,946	72,699
Transfers From Governmental Funds	---	168,603	1,388,709	2,050,012	1,146,331	8,665,013	544,550
Total Revenues & Other Financing Sources	747,216	13,181,321	7,461,325	17,464,439	11,610,477	42,540,715	5,483,927
Type of Public Service Enterprises (see page 96)	---	W,S,R,O	L,W,E,O	W,S	L,W,S,R,E,O	L,W,S,O	W,S,O

TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	AUSTIN	BAXTER	BAYPORT	BELLE PLAINE	BEMIDJI	BENSON	BIG LAKE
Class of City	2	4	4	4	3	4	4
Population (1996) Estimate	22,082	4,739	3,151	3,334	11,509	3,222	4,022
Taxable Tax Capacity	8,804,234	3,937,621	2,889,701	1,753,787	5,106,649	606,123	1,795,846
1995 Net Tax Levy (Collectible in 1996)	2,163,921	993,828	1,021,022	372,663	969,191	202,795	442,586
Special Assessments Levy (Collectible in 1996)	255,666	424,642	46,623	117,437	273,726	4,170	161,991
REVENUES							
Property Taxes	2,230,088	985,499	1,209,934	498,429	974,402	218,003	426,128
Tax Increments	557,704	179,824	163,741	30,415	230,948	211,334	263,341
Franchise Taxes	70,693	10,657	---	12,346	38,779	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	89,587	---	---	---	7,785	---	---
Gravel and Gambling Taxes	15,144	---	5,962	---	---	---	---
Special Assessments	528,559	782,063	71,498	182,626	414,547	15,006	246,305
Licenses and Permits	234,132	109,956	54,253	22,164	109,070	38,942	169,300
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	718,529	---	---	---	294,890	---	7,500
All Other	1,556,191	18,249	---	25,000	258,998	529,950	---
State Grants							
Local Government Aid	4,414,640	126,595	46,844	293,560	2,253,961	823,530	272,840
HACA/MHHC (Homestead Credit)	1,297,669	195,504	159,192	152,840	220,945	105,632	165,647
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	250,033	---	---	---	134,149	---	---
All Other	371,441	21,770	82,995	19,241	319,194	195,475	167,457
County Grants							
Highways	---	17,198	---	---	---	---	---
All Other	192,717	29,410	6,568	1,845	---	---	---
Local Unit Grants	---	---	7,782	---	---	---	---
Total Intergovernmental Revenues	8,801,220	408,726	303,381	492,486	3,482,137	1,654,587	613,444
Departmental Fees and Service Charges							
General Government	5,103	---	9,109	19,281	3,107	---	---
Public Safety	78,596	---	87,605	4,574	178,010	37,906	77,190
Streets and Highways	---	---	---	5,113	---	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	12,035	---	3,733	---	---	2,144	---
Parks and Recreation	361,365	26,821	2,115	34,974	166,410	50,017	45,965
Airport	905	---	---	---	---	---	---
Transit	---	---	---	---	48,339	24,001	---
Cemetery	---	---	5,625	---	---	5,810	---
All Other	776,006	---	32,986	---	276,125	292,563	512,639
Total Fees and Service Charges	1,234,010	26,821	141,173	63,942	671,991	412,441	635,794
Fines and Forfeits	43,172	14,142	39,660	18,867	190,820	7,739	44,018
Interest Earnings	1,128,996	284,143	303,609	82,154	485,355	126,508	128,222
All Other Revenues	2,693,922	77,567	172,078	71,480	267,799	744,032	272,503
Total Revenues	17,627,227	2,879,398	2,465,289	1,474,909	6,873,633	3,428,592	2,799,055
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,863,886	490,000	---	1,347,558	325,533	---	445,000
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,863,886	490,000	---	1,347,558	325,533	---	445,000
Other Financing Sources	---	---	---	---	149,932	---	---
Transfers From Enterprise Funds	1,035,760	71,720	31,489	61,315	153,000	163,074	72,000
Transfers From Governmental Funds	321,018	8,496	219,231	145,763	200,582	1,006,497	173,482
Total Revenues & Other Financing Sources	20,847,891	3,449,614	2,716,009	3,029,545	7,702,680	4,598,163	3,489,537
Type of Public Service Enterprises (see page 96)	W,S,E,O	W,S	W,S	W,S,O	L,W,S,R,O	L,W,S,R,E,O	L,W,S

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	BLAINE	BLOOMINGTON	BLUE EARTH	BRAINERD	BRECKENRIDGE	BROOKLYN CENTER	BROOKLYN PARK
Class of City	2	2	4	3	4	2	2
Population (1996) Estimate	43,029	87,292	3,707	12,591	3,707	28,502	61,297
Taxable Tax Capacity	24,554,483	104,139,171	1,275,076	5,582,765	881,660	21,317,753	36,235,042
1995 Net Tax Levy (Collectible in 1996)	3,440,478	20,749,826	657,175	1,649,191	244,848	5,270,568	8,837,567
Special Assessments Levy (Collectible in 1996)	1,297,260	1,660,938	238,545	250,773	206,094	485,018	1,883,188
REVENUES							
Property Taxes	4,676,553	24,648,387	675,029	1,775,940	258,129	6,262,063	11,084,464
Tax Increments	2,630,648	16,137,954	144,700	161,316	21,172	2,180,251	7,652,094
Franchise Taxes	247,658	750,145	10,220	46,654	11,878	---	---
Local Sales Tax	---	2,123,863	---	---	---	---	---
Hotel/Motel Taxes	9,587	6,679,906	---	146,284	---	424,419	16,272
Gravel and Gambling Taxes	80,974	---	---	---	---	---	---
Special Assessments	2,332,528	2,373,611	315,725	391,745	327,934	848,149	4,263,613
Licenses and Permits	716,273	2,992,967	25,740	185,342	40,649	402,000	1,812,230
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	27,447	874,383	---	10,412	---	55,698	531,263
All Other	10,965	2,923,035	---	818,654	---	6,000	53,863
State Grants							
Local Government Aid	1,271,248	---	658,455	2,075,087	1,024,262	1,865,664	1,561,383
HACA/MHHC (Homestead Credit)	1,749,996	3,467,796	331,536	557,912	130,343	1,290,317	2,714,961
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,418,048	6,701,815	---	82,442	---	2,368,301	2,503,026
All Other	261,258	2,028,787	64,992	783,159	49,599	383,439	528,122
County Grants							
Highways	---	---	---	---	---	---	---
All Other	15,825	---	58,710	226,831	---	---	---
Local Unit Grants	201,282	2,323,446	20,000	---	---	---	---
Total Intergovernmental Revenues	4,956,069	18,319,262	1,133,693	4,554,497	1,204,204	5,969,419	7,892,618
Departmental Fees and Service Charges							
General Government	35,822	410,672	---	9,200	19,061	26,589	176,433
Public Safety	---	209,548	23,551	230,223	87,609	23,399	97,579
Streets and Highways	29,439	---	8,141	---	4,564	---	1,383,400
Sanitation (Refuse Collection)	---	---	35,418	---	---	---	---
Libraries	---	---	248	---	---	---	---
Parks and Recreation	390,327	83,577	14,256	379,701	26,197	789,595	431,264
Airport	---	---	---	217,065	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	1,630,659	1,944,344	598	393,830	19,300	3,742	17,088
Total Fees and Service Charges	2,086,247	2,648,141	82,212	1,230,019	156,731	843,325	2,105,764
Fines and Forfeits	243,431	491,306	9,219	194,529	21,970	186,761	375,566
Interest Earnings	1,480,412	14,066,104	277,027	221,554	79,111	1,384,056	2,235,514
All Other Revenues	422,022	1,048,376	778,007	503,195	176,206	46,600	14,461,799
Total Revenues	19,882,402	92,280,022	3,451,572	9,411,075	2,297,984	18,547,043	51,899,934
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,310,132	39,594,049	400,000	609,158	1,110,828	1,430,486	6,900,410
Other Long-term Indebtedness	---	---	---	418,138	---	---	31,486,168
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,310,132	39,594,049	400,000	1,027,296	1,110,828	1,430,486	38,386,578
Other Financing Sources	613,880	1,220,435	---	133,282	---	---	---
Transfers From Enterprise Funds	---	1,380,546	17,000	164,500	221,997	100,000	---
Transfers From Governmental Funds	3,457,694	18,119,555	402,802	2,547,971	367,599	5,553,524	23,599,625
Total Revenues & Other Financing Sources	27,264,108	152,594,607	4,271,374	13,284,124	3,998,408	25,631,053	113,886,137
Type of Public Service Enterprises (see page 96)	W,S,R,O	W,S,O	L,S,O	W,S,E	W,S,E	L,W,S,O	W,S,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	BUFFALO	BURNSVILLE	CALEDONIA	CAMBRIDGE	CANNON FALLS	CHAMPLIN	CHANHASSEN
Class of City	4	2	4	4	4	3	3
Population (1996) Estimate	9,114	56,952	2,958	5,356	3,508	19,838	16,199
Taxable Tax Capacity	3,680,241	53,750,989	923,621	3,048,409	1,949,030	10,596,772	14,734,912
1995 Net Tax Levy (Collectible in 1996)	697,409	10,368,293	277,641	1,365,809	822,335	1,498,652	3,446,254
Special Assessments Levy (Collectible in 1996)	184,777	2,378,926	19,876	238,667	255,356	1,081,590	1,140,726
REVENUES							
Property Taxes	705,375	11,415,441	277,622	1,420,033	840,445	2,137,336	3,760,049
Tax Increments	1,307,451	2,382,282	16,343	662,891	469,626	1,028,508	6,497,502
Franchise Taxes	---	295,994	7,789	---	---	---	58,881
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	286,713	---	---	---	---	---
Gravel and Gambling Taxes	---	32,692	---	---	---	---	---
Special Assessments	614,639	4,043,494	13,373	346,851	443,117	1,309,424	3,012,915
Licenses and Permits	185,670	1,557,035	10,233	114,818	24,508	269,408	1,166,270
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	89,443	120,046	---	---	7,516	---
All Other	20,000	192,911	---	23,979	24,988	56,226	---
State Grants							
Local Government Aid	494,141	326,669	463,852	334,851	380,418	486,489	---
HACA/MHHC (Homestead Credit)	239,853	2,874,753	119,378	225,911	272,290	896,215	939,443
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,087,354	2,320,993	---	128,779	---	127,364	727,580
All Other	91,208	686,112	32,130	118,475	43,275	201,046	125,071
County Grants							
Highways	---	---	---	---	---	---	---
All Other	---	54,950	11,181	24,500	49,892	54,445	63,828
Local Unit Grants	---	245,197	---	---	948	---	---
Total Intergovernmental Revenues	1,932,556	6,791,028	746,587	856,495	771,811	1,829,301	1,855,922
Departmental Fees and Service Charges							
General Government	72,552	306,761	2,012	2,943	93,841	350,670	616,383
Public Safety	153,730	760,372	146,655	56,790	53,258	26,668	27,166
Streets and Highways	4,150	1,223,874	993	---	7,519	739	---
Sanitation (Refuse Collection)	316,193	---	62,481	1,000	35,201	158,244	2,767
Libraries	---	---	---	---	---	---	---
Parks and Recreation	152,826	462,107	43,811	---	21,653	51,291	194,914
Airport	21,485	---	---	12,088	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	9,305	---
All Other	227,151	498,315	---	8,518	433,734	261,530	---
Total Fees and Service Charges	948,087	3,251,429	255,952	81,339	645,206	858,447	841,230
Fines and Forfeits	33,219	226,070	4,337	47,802	42,338	138,265	33,331
Interest Earnings	268,427	1,936,555	42,919	104,510	253,768	1,222,957	961,644
All Other Revenues	605,056	447,954	40,335	301,629	159,997	519,589	1,336,095
Total Revenues	6,600,480	32,666,687	1,415,490	3,936,368	3,650,816	9,313,235	19,523,839
Other Financing Sources							
Borrowing							
Bonded Indebtedness	4,135,920	---	---	643,788	1,190,428	8,410,075	10,041,379
Other Long-term Indebtedness	248,176	---	94,576	---	---	81,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	4,384,096	---	94,576	643,788	1,190,428	8,491,075	10,041,379
Other Financing Sources	---	1,209,513	---	---	---	---	---
Transfers From Enterprise Funds	751,388	321,130	205,000	283,175	---	161,525	182,600
Transfers From Governmental Funds	413,872	2,029,139	---	---	398,307	2,632,181	4,115,811
Total Revenues & Other Financing Sources	12,149,836	36,226,469	1,715,066	4,863,331	5,239,551	20,598,016	33,863,629
Type of Public Service Enterprises (see page 96)	L,W,S,E	W,S,O	L,W,S,E	L,W,S	W,S,O	W,S,R,O	W,S,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	CHASKA	CHISHOLM	CIRCLE PINES	CLOQUET	COLUMBIA HEIGHTS	COON RAPIDS	CORCORAN
Class of City	3	4	4	3	3	2	4
Population (1996) Estimate	14,370	5,167	4,764	11,164	18,683	60,703	5,615
Taxable Tax Capacity	8,030,763	1,075,555	2,638,340	6,601,883	10,304,052	34,862,578	3,681,225
1995 Net Tax Levy (Collectible in 1996)	990,984	886,104	596,228	1,989,078	2,065,242	4,676,084	616,403
Special Assessments Levy (Collectible in 1996)	818,294	20,835	67,719	37,457	76,243	2,835,630	151,869
REVENUES							
Property Taxes	1,188,662	701,382	770,394	1,785,183	2,889,057	5,986,971	721,291
Tax Increments	5,987,314	22,232	129,345	243,267	951,424	3,951,226	142,372
Franchise Taxes	42,269	21,064	21,614	---	82,679	2,080,742	17,519
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	34,759	---	---	---
Gravel and Gambling Taxes	10	---	---	---	---	---	---
Special Assessments	1,274,218	30,374	61,887	94,591	165,850	4,870,441	209,578
Licenses and Permits	658,576	25,085	40,740	96,351	223,758	656,676	90,495
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	361,263	240,469	24,329
All Other	127,975	---	1,284	75,500	294,447	151,420	4,500
State Grants							
Local Government Aid	340,809	1,506,490	253,167	2,151,954	2,111,917	2,427,807	34,259
HACA/MHHC (Homestead Credit)	286,359	531,113	197,620	619,877	951,443	2,452,531	212,970
Taconite Relief and Aids	---	706,897	---	---	---	---	---
Highways	534,697	101,889	---	3,694,387	228,308	1,241,347	592,293
All Other	98,275	105,396	33,607	139,442	299,724	443,500	13,106
County Grants							
Highways	---	---	---	---	20,480	---	---
All Other	25,083	---	---	19,720	4,105	139,320	15,958
Local Unit Grants	615,301	759,686	---	10,000	36,129	126,227	---
Total Intergovernmental Revenues	2,028,499	3,711,471	485,678	6,710,880	4,307,816	7,222,621	897,415
Departmental Fees and Service Charges							
General Government	700,715	26,628	11,137	64,740	1,270	163,571	25,276
Public Safety	33,352	32,736	9,570	327,070	140,864	76,589	201
Streets and Highways	29,075	---	---	14,485	13,523	104,762	6,000
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	3,307	---	16,339	17,291	---	---
Parks and Recreation	93,602	32,724	---	19,672	155,099	107,824	24,375
Airport	---	---	---	---	---	---	---
Transit	---	---	---	23,761	---	---	---
Cemetery	11,675	9,675	---	---	---	---	---
All Other	556,119	23,869	---	79,586	513,316	489,377	---
Total Fees and Service Charges	1,424,538	128,939	20,707	545,653	841,363	942,123	55,852
Fines and Forfeits	35,311	14,466	11,256	32,836	125,543	291,723	48,508
Interest Earnings	1,769,508	14,410	137,610	325,191	631,467	2,487,437	53,503
All Other Revenues	1,022,191	210,639	233,974	1,999,845	457,494	1,391,725	19,798
Total Revenues	15,431,096	4,880,062	1,913,205	11,868,556	10,676,451	29,881,685	2,256,331
Other Financing Sources							
Borrowing							
Bonded Indebtedness	15,202,530	---	---	2,943,923	---	4,505,190	601,284
Other Long-term Indebtedness	3,330,517	36,658	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	18,533,047	36,658	---	2,943,923	---	4,505,190	601,284
Other Financing Sources	---	---	---	34,067	---	---	---
Transfers From Enterprise Funds	1,052,800	---	96,000	---	468,285	---	---
Transfers From Governmental Funds	8,632,595	20,878	191,524	1,000,101	2,504,573	3,374,510	80,500
Total Revenues & Other Financing Sources	43,649,538	4,937,598	2,200,729	15,846,647	13,649,309	37,761,385	2,938,115
Type of Public Service Enterprises (see page 96)	W,S,E,O	W,S,R,O	W,S,R,O	W,S	L,W,S,R	W,S,O	---

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	COTTAGE GROVE	CROOKSTON	CRYSTAL	DAYTON	DEEPHAVEN	DELANO	DETROIT LAKES
Class of City	2	4	2	4	4	4	4
Population (1996) Estimate	29,031	8,152	23,667	5,058	3,681	3,125	7,324
Taxable Tax Capacity	15,680,039	2,192,999	13,247,516	2,987,055	6,191,319	1,889,863	4,484,311
1995 Net Tax Levy (Collectible in 1996)	3,427,589	1,001,740	2,661,382	732,391	771,615	168,708	1,005,696
Special Assessments Levy (Collectible in 1996)	1,340,247	227,838	606,416	61,471	18,754	115,899	356,694
REVENUES							
Property Taxes	4,465,799	1,089,550	3,578,201	918,965	795,793	158,504	997,034
Tax Increments	578,609	---	1,720,749	150,131	163,359	137,737	415,349
Franchise Taxes	---	412,470	---	5,049	---	---	12,373
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	96,150
Gravel and Gambling Taxes	36,397	---	297,594	---	---	---	---
Special Assessments	3,423,452	192,118	1,134,153	247,079	---	154,437	605,584
Licenses and Permits	664,524	98,994	326,502	136,231	154,463	146,863	33,876
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	108,918	20,717	11,342	---	155,284
All Other	122,302	330,195	30,857	25,279	---	---	---
State Grants							
Local Government Aid	990,059	1,905,743	1,865,515	13,484	---	367,483	1,125,812
HACA/MHHC (Homestead Credit)	1,355,275	484,707	1,050,971	196,897	214,604	117,889	298,441
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	483,696	341,327	1,338,740	---	---	---	89,196
All Other	379,424	425,685	241,924	57,942	42,097	26,228	185,957
County Grants							
Highways	---	---	---	8,418	---	---	---
All Other	92,248	---	7,330	15,019	---	2,426	32,397
Local Unit Grants	52,843	13,133	---	---	---	---	18,903
Total Intergovernmental Revenues	3,475,847	3,500,790	4,644,255	337,756	268,043	514,026	1,905,990
Departmental Fees and Service Charges							
General Government	129,851	10,648	---	8,535	---	87,377	7,340
Public Safety	72,973	750	6,285	---	88,247	81,898	134,814
Streets and Highways	26,963	6,937	---	---	---	---	87,549
Sanitation (Refuse Collection)	---	160,222	---	---	---	182,509	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	524,170	140,192	257,930	43,700	---	11,110	14,102
Airport	---	49,986	---	---	---	---	35,963
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	571,931	432,601	38,602	18,969	128,247	---	259,972
Total Fees and Service Charges	1,325,888	801,336	302,817	71,204	216,494	362,894	539,740
Fines and Forfeits	135,807	36,463	105,365	37,245	49,601	---	61,424
Interest Earnings	1,040,271	227,648	1,724,680	32,738	196,981	191,936	304,070
All Other Revenues	291,300	367,959	318,159	19,580	62,245	188,463	539,360
Total Revenues	15,437,894	6,727,328	14,152,475	1,955,978	1,906,979	1,854,860	5,510,950
Other Financing Sources							
Borrowing							
Bonded Indebtedness	4,903,681	1,474,385	1,765,000	1,370,308	---	---	---
Other Long-term Indebtedness	---	763,753	156,079	---	---	---	409,957
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	4,903,681	2,238,138	1,921,079	1,370,308	---	---	409,957
Other Financing Sources	---	47,987	---	---	63,000	3,600	35,999
Transfers From Enterprise Funds	59,364	---	---	---	---	76,700	625,000
Transfers From Governmental Funds	377,166	632,671	8,091,756	46,728	145,093	236,021	1,198,576
Total Revenues & Other Financing Sources	20,778,105	9,646,124	24,165,310	3,373,014	2,115,072	2,171,181	7,780,482
Type of Public Service Enterprises (see page 96)	W,S,O	W,S	W,S,O	---	W,S,R,O	L,W,S,E	L,W,S,E

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	DILWORTH	DULUTH	EAGAN	EAST BETHEL	EAST GRAND FORKS	EDEN PRAIRIE	EDINA
Class of City	4	1	2	4	4	2	2
Population (1996) Estimate	2,992	85,511	57,757	9,172	9,003	47,840	47,029
Taxable Tax Capacity	758,182	34,805,732	57,037,503	4,942,355	3,449,782	63,665,274	74,681,685
1995 Net Tax Levy (Collectible in 1996)	268,912	7,910,681	11,607,450	759,446	1,354,902	14,490,075	11,820,387
Special Assessments Levy (Collectible in 1996)	225,357	743,713	3,416,641	135,193	616,943	2,250,987	794,719
REVENUES							
Property Taxes	181,388	7,754,412	12,484,069	979,398	1,118,052	15,445,994	11,747,743
Tax Increments	110,397	8,548,312	337,013	---	20,221	195,324	4,341,962
Franchise Taxes	---	1,322,983	254,216	19,383	174,489	227,088	224,489
Local Sales Tax	---	9,680,509	---	---	---	---	---
Hotel/Motel Taxes	---	1,573,522	---	---	18,295	---	---
Gravel and Gambling Taxes	---	171,290	---	---	---	---	---
Special Assessments	403,338	1,587,383	7,060,201	154,212	698,209	3,422,139	969,468
Licenses and Permits	18,930	461,211	1,239,859	198,209	59,357	2,102,328	1,382,427
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	3,953,323	6,698	2,333	181,011	171,548	210,590
All Other	626,003	3,335,632	174,851	29,760	1,146,675	60,621	8,000
State Grants							
Local Government Aid	452,453	17,948,781	---	104,727	1,519,972	---	---
HACA/MHHC (Homestead Credit)	63,155	5,196,635	1,607,078	165,543	459,620	588,226	917,820
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	3,258,503	2,547,272	---	65,124	1,237,421	2,344,412
All Other	21,616	3,356,125	397,313	55,791	852,970	554,313	334,424
County Grants							
Highways	6,783	306,844	---	---	---	---	---
All Other	---	50,011	62,287	26,544	53,775	129,654	113,106
Local Unit Grants	---	413,574	---	5,855	---	51,150	---
Total Intergovernmental Revenues	1,170,010	37,819,428	4,795,499	390,553	4,279,147	2,792,933	3,928,352
Departmental Fees and Service Charges							
General Government	---	1,895,276	967,678	8,918	16,177	270,495	574,104
Public Safety	51,255	908,748	---	700	3,374	69,087	955,715
Streets and Highways	375	1,476,890	434,575	11,721	2,731	---	13,921
Sanitation (Refuse Collection)	---	---	---	2,364	21,747	---	---
Libraries	---	3,455	---	---	---	---	---
Parks and Recreation	28,631	90,297	1,271,042	91,397	205,262	1,463,591	91,816
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	4,716	---	---
Cemetery	---	---	---	---	30,720	7,291	---
All Other	---	6,621	176,403	---	176,875	3,089,098	---
Total Fees and Service Charges	80,261	4,381,287	2,849,698	115,100	461,602	4,899,562	1,635,556
Fines and Forfeits	26,746	985,385	209,771	32,364	72,462	199,723	456,589
Interest Earnings	67,979	3,704,174	2,660,498	98,357	157,449	2,932,730	2,126,105
All Other Revenues	26,895	19,352,686	1,404,718	153,189	1,225,843	2,482,890	405,862
Total Revenues	2,085,944	97,342,582	33,295,542	2,140,765	8,285,126	34,700,711	27,218,553
Other Financing Sources							
Borrowing							
Bonded Indebtedness	624,214	9,655,000	7,035,667	---	442,801	---	18,092,433
Other Long-term Indebtedness	---	1,964,296	348,250	---	795,046	---	650,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	624,214	11,619,296	7,383,917	---	1,237,847	---	18,742,433
Other Financing Sources	---	51,283	---	---	---	---	66,361
Transfers From Enterprise Funds	---	134,920	196,926	---	152,692	360,000	400,000
Transfers From Governmental Funds	---	13,936,032	5,582,595	340,134	884,148	6,841,318	4,293,411
Total Revenues & Other Financing Sources	2,710,158	123,084,113	46,458,980	2,480,899	10,559,813	41,902,029	50,720,758
Type of Public Service Enterprises (see page 96)	W,S,R	W,S,O	W,S,O	---	W,S,R,E,O	L,W,S,O	L,W,S,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	ELK RIVER	ELY	EVELETH	FAIRMONT	FALCON HEIGHTS	FARIBAULT	FARMINGTON
Class of City	3	4	4	3	4	3	4
Population (1996) Estimate	14,019	3,892	4,003	11,337	5,384	18,838	8,770
Taxable Tax Capacity	10,694,856	803,313	949,474	4,509,217	3,433,323	7,487,757	4,639,454
1995 Net Tax Levy (Collectible in 1996)	2,570,294	641,374	561,240	1,316,977	445,958	2,006,644	1,325,651
Special Assessments Levy (Collectible in 1996)	1,434,597	22,453	753	485,086	72,436	709,819	501,980
REVENUES							
Property Taxes	2,754,432	644,496	469,421	1,335,232	546,815	2,047,352	1,606,273
Tax Increments	319,716	4,969	53,107	353,097	253,448	990,447	425,228
Franchise Taxes	---	---	27,646	21,438	16,424	93,117	17,566
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	59,876	---
Gravel and Gambling Taxes	45,187	---	---	---	---	34,880	---
Special Assessments	2,186,988	23,050	650	845,365	74,821	1,619,263	948,619
Licenses and Permits	439,001	32,581	20,422	130,202	39,545	410,937	691,349
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	165,037	---
All Other	37,750	---	---	22,545	---	137,035	---
State Grants							
Local Government Aid	223,004	949,045	1,152,639	2,167,465	195,374	3,452,333	361,953
HACA/MHHC (Homestead Credit)	612,162	314,690	349,398	517,720	162,093	728,884	376,914
Taconite Relief and Aids	---	323,371	526,820	---	---	---	---
Highways	952,737	10,287	26,052	875,229	31,342	1,596,801	186,000
All Other	445,997	162,630	88,876	207,748	53,865	674,290	65,065
County Grants							
Highways	---	---	---	1,840	---	---	---
All Other	34,209	---	4,905	---	10,261	346,237	123,177
Local Unit Grants	---	116,693	184,470	---	2,478	177,301	---
Total Intergovernmental Revenues	2,305,859	1,876,716	2,333,160	3,792,547	455,413	7,277,918	1,113,109
Departmental Fees and Service Charges							
General Government	230,646	119,755	25,737	4,917	73,469	453,288	176,138
Public Safety	188,215	34,603	196,940	26,855	25,289	152,908	129,077
Streets and Highways	3,597	152,930	3,000	---	---	433,069	---
Sanitation (Refuse Collection)	---	---	365,349	8,470	31,883	---	---
Libraries	---	---	---	---	---	6,265	---
Parks and Recreation	194,589	---	74,078	5,295	11,000	311,897	108,589
Airport	---	29,606	---	---	---	35,527	---
Transit	---	---	---	77,235	---	15,156	---
Cemetery	---	18,121	28,179	---	---	---	---
All Other	---	---	76,723	---	---	73,557	247,036
Total Fees and Service Charges	617,047	355,015	770,006	122,772	141,641	1,481,667	660,840
Fines and Forfeits	80,028	38,957	31,470	35,535	87,294	116,922	29,128
Interest Earnings	486,387	45,446	79,885	504,989	260,292	474,975	198,559
All Other Revenues	1,151,514	124,417	379,172	1,468,981	579	560,733	66,785
Total Revenues	10,386,159	3,145,647	4,164,939	8,610,158	1,876,272	15,168,087	5,757,456
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,595,750	---	---	2,179,281	1,635,554	2,469,803	826,592
Other Long-term Indebtedness	81,000	---	---	---	---	125,000	98,968
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,676,750	---	---	2,179,281	1,635,554	2,594,803	925,560
Other Financing Sources	---	---	---	---	---	139,506	295,274
Transfers From Enterprise Funds	434,725	---	---	1,073,711	2,465	229,436	208,087
Transfers From Governmental Funds	1,727,546	14,653	144,150	2,115,000	488,939	2,008,031	857,209
Total Revenues & Other Financing Sources	15,225,180	3,160,300	4,309,089	13,978,150	4,003,230	20,139,863	8,043,586
Type of Public Service Enterprises (see page 96)	L,W,S,R,E	W,S,E	W,S	L,W,S,E,O	S,O	W,S	L,W,S,R,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	FERGUS FALLS	FOREST LAKE	FRIDLEY	GLENCOE	GLENWOOD	GOLDEN VALLEY	GOODVIEW
Class of City	3	4	2	4	4	2	4
Population (1996) Estimate	13,079	6,641	28,267	5,196	2,593	20,870	3,212
Taxable Tax Capacity	6,401,446	4,810,334	23,595,848	1,916,815	810,395	24,780,954	1,402,462
1995 Net Tax Levy (Collectible in 1996)	1,814,303	1,135,041	3,413,251	770,004	618,898	6,387,953	460,302
Special Assessments Levy (Collectible in 1996)	32,158	202,900	479,542	77,049	21,614	205,014	254,915
REVENUES							
Property Taxes	1,816,625	1,355,381	3,874,913	762,936	627,948	6,656,596	601,165
Tax Increments	528,606	749,065	3,274,851	551,427	43,448	3,898,299	356,702
Franchise Taxes	---	---	106,530	14,169	---	---	10,986
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	80,571	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	44,597	---	---	---	---
Special Assessments	335,176	194,648	634,121	120,989	6,028	306,008	256,053
Licenses and Permits	109,150	151,921	722,122	56,003	34,966	517,127	6,870
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	600,000	---	27,934	---	---	---	---
All Other	295,401	270,864	143,824	14,671	---	41,966	---
State Grants							
Local Government Aid	2,550,942	336,107	1,625,082	691,389	485,981	19,123	188,181
HACA/MHHC (Homestead Credit)	436,012	233,281	1,048,435	293,066	230,542	1,701,693	229,673
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	103,777	159,739	605,758	---	---	1,302,564	---
All Other	1,456,613	122,834	434,245	51,894	252,583	9,673	16,392
County Grants							
Highways	17,474	---	---	---	---	---	---
All Other	---	---	---	---	---	---	---
Local Unit Grants	284,701	158,604	101,709	---	---	---	---
Total Intergovernmental Revenues	5,744,920	1,281,429	3,986,987	1,051,020	969,106	3,075,019	434,246
Departmental Fees and Service Charges							
General Government	196,367	49,083	873,982	104,681	3,235	46,959	3,672
Public Safety	46,406	94,344	105,649	50,220	31,705	121,123	---
Streets and Highways	19,212	---	---	---	22,238	82,712	---
Sanitation (Refuse Collection)	---	3,250	145,355	---	54	---	---
Libraries	8,984	2,650	---	---	---	---	---
Parks and Recreation	71,780	72,217	175,177	---	22,576	270,955	3,650
Airport	---	---	---	---	18,461	---	---
Transit	9,709	---	---	---	3,756	---	---
Cemetery	---	---	---	---	---	---	---
All Other	40,479	158,860	(668)	---	---	873,833	---
Total Fees and Service Charges	392,937	380,404	1,299,495	154,901	102,025	1,395,582	7,322
Fines and Forfeits	85,965	71,453	176,060	24,347	21,325	188,651	14,283
Interest Earnings	630,450	164,934	1,804,011	79,667	69,746	1,998,869	166,335
All Other Revenues	957,241	90,516	1,315,721	487,235	197,442	665,639	83,434
Total Revenues	10,681,641	4,439,751	17,239,408	3,302,694	2,072,034	18,701,790	1,937,396
Other Financing Sources							
Borrowing							
Bonded Indebtedness	580,000	---	323,605	842,399	294,150	1,043,175	375,000
Other Long-term Indebtedness	93,082	---	---	17,099	---	1,448,249	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	673,082	---	323,605	859,498	294,150	2,491,424	375,000
Other Financing Sources	84,227	---	---	---	---	1,421,260	---
Transfers From Enterprise Funds	314,664	155,600	397,392	98,169	45,000	120,000	---
Transfers From Governmental Funds	386,530	50,230	7,579,462	594,367	14,214	6,150,489	815,900
Total Revenues & Other Financing Sources	12,140,144	4,645,581	25,539,867	4,854,728	2,425,398	28,884,963	3,128,296
Type of Public Service Enterprises (see page 96)	L,W,S,R	W,S	L,W,S	L,W,S,H,N,E,O	L,W,S,R	W,S,O	W,S

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	GRAND RAPIDS	GRANITE FALLS	GRANT	HAM LAKE	HASTINGS	HERMANTOWN	HIBBING
Class of City	4	4	4	4	3	4	3
Population (1996) Estimate	8,366	3,054	4,070	11,030	16,920	7,133	17,824
Taxable Tax Capacity	5,769,488	1,342,094	4,107,250	6,952,369	10,403,676	5,158,755	5,741,728
1995 Net Tax Levy (Collectible in 1996)	2,105,066	397,985	312,202	823,758	3,152,525	854,780	3,144,951
Special Assessments Levy (Collectible in 1996)	343,107	86,809	80,348	147,911	730,239	336,735	81,914
REVENUES							
Property Taxes	1,718,164	399,196	337,991	977,981	3,822,917	867,153	2,646,833
Tax Increments	899,880	156,532	---	---	332,048	257,851	226,210
Franchise Taxes	---	---	---	36,896	120,138	15,962	21,600
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	2,876	---	---
Gravel and Gambling Taxes	---	---	3,381	---	4,955	---	---
Special Assessments	722,126	111,069	93,495	198,825	1,397,126	423,320	90,974
Licenses and Permits	115,981	21,100	16,357	259,058	387,038	78,928	92,265
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	14,410	22,078	---	23,253
All Other	22,768	---	---	16,689	39,295	41,502	91,560
State Grants							
Local Government Aid	1,314,733	555,124	4,043	177,111	1,262,684	455,904	4,119,614
HACA/MHHC (Homestead Credit)	483,869	72,149	49,210	204,051	962,210	441,641	1,204,022
Taconite Relief and Aids	130,122	---	---	---	---	---	2,077,440
Highways	349,703	---	---	392,622	226,604	65,380	1,567,866
All Other	1,313,041	774,747	---	29,221	327,783	268,460	340,441
County Grants							
Highways	---	---	14,831	---	---	---	---
All Other	---	1,570	44	28,776	27,003	---	14,860
Local Unit Grants	---	---	---	---	---	---	462,263
Total Intergovernmental Revenues	3,614,236	1,403,590	68,128	862,880	2,867,657	1,272,887	9,901,319
Departmental Fees and Service Charges							
General Government	64,243	20,118	2,700	---	52,974	---	---
Public Safety	148,165	17,676	---	---	770,265	---	698,103
Streets and Highways	76,378	28,903	---	---	97,604	---	3,081
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	148,115	---	---	---	---	---	13,782
Parks and Recreation	397,750	19,317	---	---	18,558	---	327,743
Airport	---	218	---	---	---	---	---
Transit	---	18,477	---	---	---	---	23,501
Cemetery	---	590	---	---	---	---	89,705
All Other	146,653	---	---	7,439	2,130	---	58,009
Total Fees and Service Charges	981,304	105,299	2,700	7,439	941,531	---	1,213,924
Fines and Forfeits	90,115	24,405	2,084	39,142	72,612	37,037	59,395
Interest Earnings	399,157	97,504	47,229	100,208	523,042	86,306	89,458
All Other Revenues	851,239	228,534	462	319,664	317,881	477,531	456,611
Total Revenues	9,392,202	2,547,229	571,827	2,802,093	10,789,821	3,516,975	14,798,589
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,345,448	65,000	---	---	---	517,469	351,881
Other Long-term Indebtedness	14,642	---	---	---	202,950	163,557	588,100
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,360,090	65,000	---	---	202,950	681,026	939,981
Other Financing Sources	---	---	---	---	---	---	6,201
Transfers From Enterprise Funds	222,010	422,443	---	---	163,369	---	3,937
Transfers From Governmental Funds	1,543,466	121,334	---	235,802	581,035	375,000	143,217
Total Revenues & Other Financing Sources	12,517,768	3,156,006	571,827	3,037,895	11,737,175	4,573,001	15,891,925
Type of Public Service Enterprises (see page 96)	W,S,E,O	L,W,S,H,N,E,O	---	---	W,S,E,O	W,S	W,S,R,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	HOPKINS	HUGO	HUTCHINSON	INDEPENDENCE	INTERNATIONAL FALLS	INVER GROVE HEIGHTS	JACKSON
Class of City	3	4	3	4	4	2	4
Population (1996) Estimate	16,665	5,625	12,587	3,098	7,810	26,981	3,561
Taxable Tax Capacity	14,726,694	4,005,330	6,126,755	2,883,230	3,769,515	18,424,631	934,807
1995 Net Tax Levy (Collectible in 1996)	3,682,508	795,646	2,405,230	831,062	1,320,056	3,865,022	420,841
Special Assessments Levy (Collectible in 1996)	566,644	46,753	905,641	214,931	44,502	1,034,662	46,249
REVENUES							
Property Taxes	4,085,963	896,858	2,458,743	890,968	1,304,495	4,673,018	670,154
Tax Increments	1,411,698	---	377,297	---	2,155,748	878,413	---
Franchise Taxes	---	14,018	37,292	---	---	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	51,553	---	81,980	---	---
Gravel and Gambling Taxes	---	4,438	---	---	---	5,604	---
Special Assessments	610,361	57,240	1,406,175	356,082	73,480	2,463,322	171,532
Licenses and Permits	352,362	96,068	225,716	88,576	88,660	730,466	23,949
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	54,824	---	473,522	---	---	31,233	268,122
State Grants							
Local Government Aid	804,922	28,954	1,373,832	---	2,183,128	449,556	865,458
HACA/MHHC (Homestead Credit)	940,102	221,895	938,140	173,707	522,936	957,560	283,685
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	39,560	80,547	585,988	---	953,737	2,307,776	---
All Other	253,734	18,605	332,124	1,848	2,324,345	227,859	149,430
County Grants							
Highways	---	---	---	---	---	---	---
All Other	---	5,800	201,900	---	45,457	---	28,010
Local Unit Grants	910,564	---	51,674	---	64,154	20,188	---
Total Intergovernmental Revenues	3,003,706	355,801	3,957,180	175,555	6,093,757	3,994,172	1,594,705
Departmental Fees and Service Charges							
General Government	486,921	41,975	156,340	20,351	21,125	64,725	591
Public Safety	---	---	117,981	---	156,999	19,133	34,391
Streets and Highways	---	29,098	279,618	23,599	---	183,970	310
Sanitation (Refuse Collection)	---	---	---	---	---	337,705	10,163
Libraries	---	---	---	---	11,306	---	---
Parks and Recreation	---	11,100	357,989	33,510	---	213,214	1,735
Airport	---	---	---	---	188,835	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	307,196	---	528,988	923,933	---
Total Fees and Service Charges	486,921	82,173	1,219,124	77,460	907,253	1,742,680	47,190
Fines and Forfeits	82,668	24,875	61,455	75,462	93,903	219,830	14,830
Interest Earnings	913,816	114,704	299,405	56,593	405,128	1,269,513	126,981
All Other Revenues	399,610	28,200	1,059,476	38,226	679,786	761,654	201,951
Total Revenues	11,347,105	1,674,375	11,153,416	1,758,922	11,884,190	16,738,672	2,851,292
Other Financing Sources							
Borrowing							
Bonded Indebtedness	185,086	---	1,038,604	---	---	8,314,232	1,967,718
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	185,086	---	1,038,604	---	---	8,314,232	1,967,718
Other Financing Sources	---	11,475	---	---	---	---	---
Transfers From Enterprise Funds	---	120,600	975,000	---	232,855	606,393	648,485
Transfers From Governmental Funds	2,376,001	253,936	597,192	20,319	1,677,565	2,843,510	111,470
Total Revenues & Other Financing Sources	13,908,192	2,060,386	13,764,212	1,779,241	13,794,610	28,502,807	5,578,965
Type of Public Service Enterprises (see page 96)	W,S,R,O	W,S	L,W,S,R,H,N,E,O	S	W,S	W,S,O	L,W,S,H,N,E,O

TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	JORDAN	KASSON	LA CRESCENT	LAKE CITY	LAKE ELMO	LAKEVILLE	LAUDERDALE
Class of City	4	4	4	4	4	2	4
Population (1996) Estimate	3,019	4,142	4,557	4,532	6,192	36,002	2,716
Taxable Tax Capacity	1,348,216	1,187,904	1,722,287	2,102,878	5,178,202	25,083,091	1,539,006
1995 Net Tax Levy (Collectible in 1996)	344,360	399,029	638,262	392,561	955,352	4,277,622	284,022
Special Assessments Levy (Collectible in 1996)	127,058	74,905	142,781	128,904	95,399	1,332,173	25,830
REVENUES							
Property Taxes	583,302	456,819	644,836	612,149	1,061,313	5,240,293	400,018
Tax Increments	288,815	33,730	44,375	252,853	---	264,742	230,275
Franchise Taxes	5,465	11,266	13,463	58,849	---	135,603	8,672
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	3,334	19,760	---
Special Assessments	223,057	298,392	523,040	244,686	104,974	2,539,753	14,449
Licenses and Permits	70,928	13,717	53,189	20,118	146,603	1,197,451	21,510
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	26,965	22,303	326,672	22,535	---	55,067	6,000
State Grants							
Local Government Aid	200,428	406,016	287,825	708,479	4,487	484,373	46,845
HACA/MHHC (Homestead Credit)	155,522	272,169	239,186	227,823	183,090	1,753,831	80,540
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	16,030	---	---	14,295	1,553,366	---
All Other	35,052	23,222	41,286	61,976	24,046	357,594	59,529
County Grants							
Highways	34,640	---	---	11,375	---	---	---
All Other	1,705	8,916	11,150	28,500	25,426	31,979	5,515
Local Unit Grants	---	---	39,757	---	---	18,709	2,185
Total Intergovernmental Revenues	454,312	748,656	945,876	1,060,688	251,344	4,254,919	200,614
Departmental Fees and Service Charges							
General Government	119,165	7,892	11,325	317	9,197	368,635	2,520
Public Safety	95,771	18,745	15,586	43,093	---	158,398	5,820
Streets and Highways	1,976	---	---	3,469	---	954,462	---
Sanitation (Refuse Collection)	1,047	---	---	14,190	---	---	14,031
Libraries	---	---	---	1,955	---	---	---
Parks and Recreation	---	32,887	50,748	58,980	9,000	336,377	---
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	---	---	2,926,611	33,456
Total Fees and Service Charges	217,959	59,524	77,659	122,004	18,197	4,744,483	55,827
Fines and Forfeits	22,114	21,496	23,719	29,546	47,529	129,101	30,026
Interest Earnings	183,574	139,516	151,987	204,170	48,342	2,210,096	115,848
All Other Revenues	101,014	51,670	184,507	436,633	34,738	434,327	14,935
Total Revenues	2,150,540	1,834,786	2,662,651	3,041,696	1,716,374	21,170,528	1,092,174
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,067,702	60,000	---	945,000	646,798	17,625,000	---
Other Long-term Indebtedness	373,000	---	---	1,284,051	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,440,702	60,000	---	2,229,051	646,798	17,625,000	---
Other Financing Sources	---	---	32,078	---	---	---	---
Transfers From Enterprise Funds	124,691	10,000	322,174	29,000	---	487,303	---
Transfers From Governmental Funds	295,509	2,000	201,057	452,979	---	7,639,460	187,931
Total Revenues & Other Financing Sources	4,011,442	1,906,786	3,217,960	5,752,726	2,363,172	46,922,291	1,280,105
Type of Public Service Enterprises (see page 96)	W,S,O	L,W,S,E	W,S,R,O	W,S,R,H,N,E,O	W,S	L,W,S	S

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE
Class of City	4	4	4	4	4	4	4
Population (1996) Estimate	3,834	13,756	6,138	9,469	7,647	2,836	4,575
Taxable Tax Capacity	1,660,404	8,470,608	2,287,789	7,044,143	2,769,993	962,942	1,600,635
1995 Net Tax Levy (Collectible in 1996)	460,779	2,233,764	697,615	1,221,393	933,986	157,278	413,242
Special Assessments Levy (Collectible in 1996)	56,184	387,072	75,783	179,269	253,004	79,581	99,962
REVENUES							
Property Taxes	457,364	2,631,577	688,510	1,452,532	884,672	156,943	349,411
Tax Increments	203,779	378,307	41,762	446,222	408,599	307,670	94,903
Franchise Taxes	---	90,163	---	46,985	29,966	12,988	13,830
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	21,455	---	992
Gravel and Gambling Taxes	---	---	---	1,597	---	---	---
Special Assessments	47,250	2,123,583	149,386	298,072	377,106	101,421	147,389
Licenses and Permits	48,117	788,480	59,599	214,582	87,586	10,998	37,844
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	41,445	---	24,712	36,638	---	---
All Other	56,772	58,047	---	---	10,000	---	61,036
State Grants							
Local Government Aid	617,980	155,212	952,732	80,084	1,550,244	540,258	944,802
HACA/MHHC (Homestead Credit)	151,981	419,396	321,137	408,304	261,532	57,732	144,243
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	333,333	54,659	130,317	455,810	---	---
All Other	242,823	751,607	248,730	28,818	120,555	41,518	296,483
County Grants							
Highways	15,556	---	---	---	---	---	---
All Other	---	36,501	---	18,719	26,000	---	85,316
Local Unit Grants	---	---	---	---	---	---	---
Total Intergovernmental Revenues	1,085,112	1,795,541	1,577,258	690,954	2,460,779	639,508	1,531,880
Departmental Fees and Service Charges							
General Government	15,692	2,439	12,806	176,721	6,138	---	96
Public Safety	137,197	69,610	70,308	---	56,173	51,112	36,540
Streets and Highways	5,247	---	12,860	---	8,620	6,461	94,204
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	1,240	---	---
Parks and Recreation	204,603	119,014	280,213	51,428	9,980	1,200	95
Airport	9,095	---	8,817	---	50,618	750	---
Transit	20,708	---	---	---	---	---	---
Cemetery	---	---	24,997	---	---	---	---
All Other	---	474,103	9,300	79,650	4,325	---	3,343
Total Fees and Service Charges	392,542	665,166	419,301	307,799	137,094	59,523	134,278
Fines and Forfeits	14,097	86,158	27,540	38,424	42,509	18,901	18,292
Interest Earnings	171,024	538,045	208,234	514,654	144,737	80,424	158,010
All Other Revenues	875,686	400,379	356,124	230,552	1,038,756	34,928	170,940
Total Revenues	3,294,971	9,497,399	3,527,714	4,242,373	5,633,259	1,423,304	2,657,769
Other Financing Sources							
Borrowing							
Bonded Indebtedness	488,661	4,641,978	4,576,915	---	805,000	---	1,260,301
Other Long-term Indebtedness	---	225,000	---	---	100,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	488,661	4,866,978	4,576,915	---	905,000	---	1,260,301
Other Financing Sources	---	---	---	---	---	---	---
Transfers From Enterprise Funds	320,000	---	412,179	243,701	297,116	56,000	366,024
Transfers From Governmental Funds	1,078,761	46,122	1,018,671	329,898	712,875	25,700	173,796
Total Revenues & Other Financing Sources	5,182,393	14,410,499	9,535,479	4,815,972	7,548,250	1,505,004	4,457,890
Type of Public Service Enterprises (see page 96)	W,S,E,O	W,S,O	L,W,S,R,E	W,S	W,S,R,O	L,W,S	L,W,S,R,H,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	MAHTOMEDI	MANKATO	MAPLE GROVE	MAPLEWOOD	MARSHALL	MEDINA	MELROSE
Class of City	4	2	2	2	3	4	4
Population (1996) Estimate	6,865	32,000	44,996	34,008	12,348	3,707	2,722
Taxable Tax Capacity	5,003,235	19,064,776	34,005,882	31,644,180	6,831,947	5,992,008	1,059,539
1995 Net Tax Levy (Collectible in 1996)	927,965	5,274,746	7,207,334	5,928,456	1,867,436	850,460	220,564
Special Assessments Levy (Collectible in 1996)	258,706	1,275,534	3,415,371	841,883	258,829	365,435	69,600
REVENUES							
Property Taxes	1,062,895	5,044,509	8,742,110	6,932,270	1,886,783	872,810	221,564
Tax Increments	123,022	2,089,500	2,880,043	1,420,482	1,481,900	287,434	32,136
Franchise Taxes	---	16,632	---	---	47,456	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	95,355	---	---
Gravel and Gambling Taxes	426	80,259	75,690	62,799	---	---	---
Special Assessments	1,150,836	1,404,360	11,531,521	1,387,181	371,191	479,131	179,169
Licenses and Permits	347,408	445,933	1,813,241	979,204	134,517	123,834	31,664
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	165,902	---	---	---	---
All Other	---	118,835	492,085	55,270	1,652,215	---	---
State Grants							
Local Government Aid	154,341	4,945,685	---	738,066	1,420,501	---	508,614
HACA/MHHC (Homestead Credit)	276,793	1,823,768	2,027,886	1,550,982	524,189	211,129	109,613
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	5,925	1,458,579	1,212,585	925,567	85,266	---	---
All Other	28,898	543,432	1,125,258	326,936	1,248,879	45,636	33,360
County Grants							
Highways	---	---	---	1,461	---	16,887	272,107
All Other	---	125,000	135,980	66,766	152,898	6,355	---
Local Unit Grants	103,064	---	170,355	28,669	152,378	---	---
Total Intergovernmental Revenues	569,021	9,015,299	5,330,051	3,693,717	5,236,326	280,007	923,694
Departmental Fees and Service Charges							
General Government	201,771	26,961	734,561	819,690	---	110,460	44,189
Public Safety	59,413	74,225	167,952	722,578	133,212	23,779	182,503
Streets and Highways	---	534,165	75,525	---	---	---	14,600
Sanitation (Refuse Collection)	22,704	---	339,612	189,551	---	22,709	---
Libraries	---	---	---	---	12,835	---	---
Parks and Recreation	146,007	93,297	687,616	294,229	362,592	47,839	3,187
Airport	---	---	---	---	65,598	---	---
Transit	---	---	452,151	---	61,447	---	---
Cemetery	---	---	---	---	---	---	---
All Other	159,580	---	---	218,032	379,419	49,741	1,365
Total Fees and Service Charges	589,475	728,648	2,457,417	2,244,080	1,015,103	254,528	245,844
Fines and Forfeits	26,832	158,281	173,661	168,659	116,085	58,853	16,956
Interest Earnings	484,723	526,567	3,211,014	1,008,942	388,808	165,268	199,658
All Other Revenues	41,708	1,119,326	950,147	366,830	733,823	143,730	240,771
Total Revenues	4,396,346	20,629,314	37,164,895	18,264,164	11,507,347	2,665,595	2,091,456
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,707,874	3,941,854	25,848,895	---	2,840,889	---	---
Other Long-term Indebtedness	---	---	34,852	---	83,000	22,120	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,707,874	3,941,854	25,883,747	---	2,923,889	22,120	---
Other Financing Sources	---	---	---	---	80,000	---	---
Transfers From Enterprise Funds	344,888	879,956	1,695,600	197,180	1,022,401	---	467,677
Transfers From Governmental Funds	118,345	752,469	4,613,822	890,038	1,372,377	621,706	1,045,523
Total Revenues & Other Financing Sources	7,567,453	26,203,593	69,358,064	19,351,382	16,906,014	3,309,421	3,604,656
Type of Public Service Enterprises (see page 96)	W,S	W,S,R,O	W,S,O	W,S,O	L,W,S,H,N,E	W,S	W,S,H,N,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	MENDOTA HEIGHTS	MINNEAPOLIS	MINNETONKA	MINNETRISTA	MONTEVIDEO	MONTICELLO	MOORHEAD
Class of City	4	1	2	4	4	4	2
Population (1996) Estimate	10,856	364,382	51,607	3,890	5,524	6,334	33,800
Taxable Tax Capacity	13,014,066	282,816,405	66,181,097	5,709,029	1,879,965	15,792,923	12,014,642
1995 Net Tax Levy (Collectible in 1996)	2,441,642	85,382,890	12,115,936	1,169,912	1,044,470	2,923,113	2,662,128
Special Assessments Levy (Collectible in 1996)	637,993	9,596,341	2,308,284	378,469	94,685	495,866	863
REVENUES							
Property Taxes	2,590,820	102,020,407	12,508,132	1,233,637	1,057,560	2,917,948	2,173,163
Tax Increments	1,742,226	56,117,630	1,141,852	---	93,004	576,601	886,145
Franchise Taxes	---	20,142,979	236,390	---	38,054	---	290,478
Local Sales Tax	---	36,418,747	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	13,283	---	---
Gravel and Gambling Taxes	4,540	459,538	---	---	---	---	---
Special Assessments	1,184,186	9,224,101	1,766,165	572,885	116,965	1,159,209	1,555,285
Licenses and Permits	246,611	12,414,271	2,133,982	150,253	50,630	227,048	237,793
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	18,830,690	143,921	---	---	---	704,029
All Other	24,999	11,276,372	7,000	---	20,051	---	793,543
State Grants							
Local Government Aid	---	66,556,172	---	---	1,068,860	---	4,335,204
HACA/MHHC (Homestead Credit)	441,729	28,677,179	2,014,128	265,035	317,522	263,422	888,005
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	74,509	7,061,321	1,901,124	---	230,346	65,890	1,052,765
All Other	139,759	16,660,423	323,543	---	105,739	65,395	2,332,913
County Grants							
Highways	---	---	---	16,090	---	---	---
All Other	11,359	3,313,901	---	13,808	34,857	18,080	54,624
Local Unit Grants	---	2,799,358	---	---	---	106	8,121
Total Intergovernmental Revenues	692,355	155,175,416	4,389,716	294,933	1,777,375	412,893	10,169,204
Departmental Fees and Service Charges							
General Government	---	9,048,826	58,530	15,423	38,392	130,905	170,631
Public Safety	181,167	3,272,684	---	---	27,848	64,894	70,982
Streets and Highways	---	525,672	---	3,289	7,951	730,059	666,654
Sanitation (Refuse Collection)	---	---	---	---	---	35,739	---
Libraries	---	299,174	---	---	---	1,807	---
Parks and Recreation	23,138	1,750,601	834,033	52,185	85,345	315	102,536
Airport	---	---	---	---	17,162	---	---
Transit	---	---	---	---	21,274	---	156,007
Cemetery	---	---	---	---	14,878	---	---
All Other	284,746	19,298,146	586,851	---	82,445	434,243	386,093
Total Fees and Service Charges	489,051	34,195,103	1,479,414	70,897	295,295	1,397,962	1,552,903
Fines and Forfeits	51,298	7,077,310	303,919	64,824	15,064	---	320,301
Interest Earnings	546,505	18,442,161	3,371,087	131,748	189,222	601,304	1,623,289
All Other Revenues	13,209	34,858,532	819,532	35,169	446,022	149,113	2,270,592
Total Revenues	7,560,801	486,546,195	28,150,189	2,554,346	4,092,474	7,442,078	21,079,153
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	96,738,819	---	---	---	2,039,839	5,431,449
Other Long-term Indebtedness	---	1,257,029	---	---	133,513	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	97,995,848	---	---	133,513	2,039,839	5,431,449
Other Financing Sources	---	---	---	---	---	---	---
Transfers From Enterprise Funds	---	9,409,166	347,000	---	90,000	112,625	4,885,627
Transfers From Governmental Funds	167,624	83,681,068	4,851,225	105,000	567,179	1,019,004	2,534,528
Total Revenues & Other Financing Sources	7,728,425	677,632,277	33,348,414	2,659,346	4,883,166	10,613,546	33,930,757
Type of Public Service Enterprises (see page 96)	W,O	W,S,R,O	W,S,O	W,S,O	L,W,S,R,O	L,W,S,O	W,S,R,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	MORA	MORRIS	MOUND	MOUNDS VIEW	MOUNTAIN IRON	NEW BRIGHTON	NEW HOPE
Class of City	4	4	4	3	4	2	2
Population (1996) Estimate	2,999	5,663	9,695	12,789	3,338	22,584	21,698
Taxable Tax Capacity	1,463,205	1,549,300	6,660,016	6,368,521	1,370,855	15,580,143	16,424,670
1995 Net Tax Levy (Collectible in 1996)	205,142	592,685	1,173,450	1,140,435	487,868	2,327,946	3,283,184
Special Assessments Levy (Collectible in 1996)	13,377	152,207	241,052	7,291	17,920	369,122	593,408
REVENUES							
Property Taxes	207,435	597,592	1,360,262	1,640,911	510,199	2,734,312	3,905,239
Tax Increments	38,623	85,285	241,281	2,237,236	112,142	2,565,210	1,740,138
Franchise Taxes	---	---	43,959	289,942	16,692	90,860	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	318	---
Special Assessments	36,867	230,402	230,159	86,106	19,787	851,133	988,689
Licenses and Permits	38,809	40,327	200,543	128,044	16,295	406,758	243,295
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	5,440	---	---	---	131,133
All Other	8,820	12,674	53,134	24,596	---	43,114	33,318
State Grants							
Local Government Aid	418,149	1,045,999	309,740	644,665	228,734	754,454	1,036,433
HACA/MHHC (Homestead Credit)	71,253	284,797	476,540	367,860	181,941	809,176	902,429
Taconite Relief and Aids	---	---	---	---	710,600	---	---
Highways	---	38,979	791,094	478,986	---	1,275,431	1,060,320
All Other	76,811	207,010	66,436	94,224	26,491	208,639	320,035
County Grants							
Highways	---	---	---	16,287	---	---	---
All Other	---	---	---	23,131	---	482,703	75,997
Local Unit Grants	20,617	---	8,205	5,273	548,366	68,397	330,104
Total Intergovernmental Revenues	595,650	1,589,459	1,710,589	1,655,022	1,696,132	3,641,914	3,889,769
Departmental Fees and Service Charges							
General Government	5,222	22,935	9,725	106,710	---	91,617	426,724
Public Safety	62,852	25,822	150,901	---	---	16,268	43,250
Streets and Highways	3,448	---	---	5,380	---	667	75,584
Sanitation (Refuse Collection)	---	234,559	---	---	---	116,585	134,915
Libraries	---	2,785	---	---	---	---	---
Parks and Recreation	28,020	5,286	9,512	254,254	---	783,445	359,295
Airport	---	17,164	---	---	---	---	---
Transit	---	43,886	---	---	---	---	---
Cemetery	15,910	---	5,290	---	---	---	---
All Other	12,958	---	---	167,004	---	897,356	28,029
Total Fees and Service Charges	128,410	352,437	175,428	533,348	---	1,905,938	1,067,797
Fines and Forfeits	35,831	35,804	95,854	37,898	7,233	47,884	192,028
Interest Earnings	116,061	125,852	134,400	694,976	64,857	3,449,977	819,063
All Other Revenues	48,739	106,941	689,102	137,828	165,747	4,171,889	605,542
Total Revenues	1,246,425	3,164,099	4,881,577	7,441,311	2,609,084	19,866,193	13,451,560
Other Financing Sources							
Borrowing							
Bonded Indebtedness	220,000	780,125	---	3,562,594	365,000	---	376,200
Other Long-term Indebtedness	---	---	---	---	---	101,979	---
Short-term Indebtedness	---	---	---	---	---	229,700	---
Total Borrowing	220,000	780,125	---	3,562,594	365,000	331,679	376,200
Other Financing Sources	12,999	55,866	---	---	---	419,655	---
Transfers From Enterprise Funds	520,500	139,523	185,796	60,000	---	187,000	646,163
Transfers From Governmental Funds	306,125	7,250	192,644	254,846	527,392	2,268,366	9,643,183
Total Revenues & Other Financing Sources	2,306,049	4,146,863	5,260,017	11,318,751	3,501,476	23,072,893	24,117,106
Type of Public Service Enterprises (see page 96)	L,W,S,E	L,W,S	L,W,S,O	W,S,O	W,S,R,E	W,S,O	W,S,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	NEW PRAGUE	NEW ULM	NEWPORT	NORTH BRANCH	NORTH MANKATO	NORTH OAKS	NORTH ST. PAUL
Class of City	4	3	4	4	3	4	3
Population (1996) Estimate	4,052	13,881	3,689	5,726	11,561	3,718	12,764
Taxable Tax Capacity	1,253,647	5,517,390	2,854,934	2,444,840	6,237,849	7,158,736	7,190,137
1995 Net Tax Levy (Collectible in 1996)	849,649	1,937,542	1,001,811	529,441	1,559,961	578,893	817,988
Special Assessments Levy (Collectible in 1996)	45,623	499,951	81,053	252,582	343,421	31,493	204,172
REVENUES							
Property Taxes	826,521	2,050,923	1,137,420	534,721	1,552,773	586,891	1,091,147
Tax Increments	123,269	582,012	611,358	475,263	426,898	---	126,041
Franchise Taxes	10,205	44,751	---	---	6,191	14,842	---
Local Sales Tax	---	---	---	---	7,312	---	---
Hotel/Motel Taxes	---	73,629	---	---	38,750	---	---
Gravel and Gambling Taxes	---	---	1,017	---	13,784	---	---
Special Assessments	52,349	613,724	117,995	384,538	864,887	31,758	480,995
Licenses and Permits	118,210	98,467	92,525	219,686	105,286	217,395	143,121
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	657,394	---	---	22,295	(209)	---	---
All Other	30,204	302,308	22,442	25,000	415,922	---	---
State Grants							
Local Government Aid	483,425	2,546,354	178,727	110,683	1,549,716	---	745,267
HACA/MHHC (Homestead Credit)	297,039	667,061	248,894	220,246	598,601	91,997	259,951
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	7,088	21,195	---	310,736	248,637	---	917,050
All Other	57,177	170,350	54,869	125,727	126,855	8,000	138,056
County Grants							
Highways	672	---	---	---	---	---	5,240
All Other	---	11,200	14,312	---	---	7,570	---
Local Unit Grants	---	11,552	---	---	---	---	---
Total Intergovernmental Revenues	1,532,999	3,730,020	519,244	814,687	2,939,522	107,567	2,065,564
Departmental Fees and Service Charges							
General Government	917	23,242	13,602	25,018	36,137	---	3,055
Public Safety	9,564	12,400	---	15,590	83,883	---	---
Streets and Highways	7,832	2,778	---	---	2,709	---	12,783
Sanitation (Refuse Collection)	---	---	---	---	1,260	---	---
Libraries	---	3,360	---	---	---	---	---
Parks and Recreation	75,506	275,020	---	42,572	61,818	---	170,560
Airport	---	35,114	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	13,940	---	---	---	---	---
All Other	100	824,653	---	68,550	609,432	73,745	250,000
Total Fees and Service Charges	93,919	1,190,507	13,602	151,730	795,239	73,745	436,398
Fines and Forfeits	18,904	71,975	38,968	5,408	20,561	12,513	46,752
Interest Earnings	57,733	572,157	55,603	112,564	231,456	25,654	150,544
All Other Revenues	66,923	216,115	33,539	211,070	266,050	36,641	204,148
Total Revenues	2,901,032	9,244,280	2,621,271	2,909,667	7,268,709	1,107,006	4,744,710
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,267,432	1,675,000	---	782,625	2,095,245	---	---
Other Long-term Indebtedness	---	---	---	---	671,625	---	203,279
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,267,432	1,675,000	---	782,625	2,766,870	---	203,279
Other Financing Sources	182,518	---	---	69,240	---	---	---
Transfers From Enterprise Funds	27,920	984,385	---	26,246	85,512	---	---
Transfers From Governmental Funds	133,164	41,434	424,392	195,811	125,609	---	1,164,933
Total Revenues & Other Financing Sources	5,512,066	11,945,099	3,045,663	3,983,589	10,246,700	1,107,006	6,112,922
Type of Public Service Enterprises (see page 96)	W,S,E,O	W,S,E,O	W,S	L,W,S,E,O	W,S,R	---	W,S,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	NORTHFIELD	OAK GROVE	OAK PARK HEIGHTS	OAKDALE	OLIVIA	ORONO	OSSEO
Class of City	3	4	4	3	4	4	4
Population (1996) Estimate	15,859	6,254	3,873	24,862	2,620	7,577	2,562
Taxable Tax Capacity	354,395	3,621,909	5,911,224	13,498,309	798,413	14,100,315	2,056,689
1995 Net Tax Levy (Collectible in 1996)	2,149,508	984,291	1,325,930	2,506,849	321,005	2,037,137	471,656
Special Assessments Levy (Collectible in 1996)	101,664	234,758	147,528	707,623	59,006	271,615	413,735
REVENUES							
Property Taxes	2,196,481	1,248,275	1,414,321	3,236,070	257,211	1,984,636	563,698
Tax Increments	551,382	---	142,586	1,257,697	80,000	---	217,882
Franchise Taxes	89,616	26,895	---	29,947	---	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	51,515	---	---	---	5,350	---	---
Gravel and Gambling Taxes	---	---	229	---	---	---	---
Special Assessments	2,215,084	339,915	235,213	2,086,373	107,747	199,097	596,905
Licenses and Permits	395,401	98,608	156,181	547,235	6,118	207,277	43,730
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	24,004
All Other	60,220	---	12,938	27,268	16,136	4,500	12,672
State Grants							
Local Government Aid	1,497,746	15,076	---	643,316	567,623	---	60,398
HACA/MHHC (Homestead Credit)	706,412	114,876	68,230	950,327	85,558	290,152	130,998
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	206,335	239,185	---	777,346	---	297,858	---
All Other	215,258	18,106	52,211	256,672	368,927	94,942	50,894
County Grants							
Highways	---	---	---	---	---	---	5,796
All Other	117,669	22,067	13,300	100,258	---	15,090	---
Local Unit Grants	34,235	5,200	---	97,271	---	---	---
Total Intergovernmental Revenues	2,837,875	414,510	146,679	2,852,458	1,038,244	702,542	284,762
Departmental Fees and Service Charges							
General Government	68,076	5,288	127,135	556,478	19,522	258,729	---
Public Safety	22,488	---	---	40,706	12,015	656,165	---
Streets and Highways	26,376	---	---	---	3,858	---	---
Sanitation (Refuse Collection)	---	8,149	103,444	1,707	---	61,997	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	71,970	8,753	11,250	594,832	---	30,864	---
Airport	---	---	---	---	---	---	---
Transit	33,922	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	115,759	91,097	206,621	549,599	---	---	---
Total Fees and Service Charges	338,591	113,287	448,450	1,743,322	35,395	1,007,755	---
Fines and Forfeits	85,920	9,101	56,545	130,861	11,558	71,556	33,875
Interest Earnings	603,565	96,313	248,027	1,146,095	60,754	348,073	186,755
All Other Revenues	616,946	77,298	469,182	263,154	103,038	119,753	109,578
Total Revenues	9,982,376	2,424,202	3,317,413	13,293,212	1,705,415	4,640,689	2,037,185
Other Financing Sources							
Borrowing							
Bonded Indebtedness	359,890	239,500	---	1,538,653	1,122,561	---	3,156,358
Other Long-term Indebtedness	---	---	60,000	415,399	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	359,890	239,500	60,000	1,954,052	1,122,561	---	3,156,358
Other Financing Sources	---	---	---	---	---	---	---
Transfers From Enterprise Funds	285,840	---	98,324	407,049	363,200	---	---
Transfers From Governmental Funds	1,872,221	544,498	205,000	2,379,913	---	384,700	186,971
Total Revenues & Other Financing Sources	12,500,327	3,208,200	3,680,737	18,034,226	3,191,176	5,025,389	5,380,514
Type of Public Service Enterprises (see page 96)	L,W,S,R,H,N,O	---	W,S	W,S,O	L,W,S,E,O	W,S,O	W,S,R

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	OTSEGO	OWATONNA	PARK RAPIDS	PINE CITY	PIPESTONE	PLAINVIEW	PLYMOUTH
Class of City	4	3	4	4	4	4	2
Population (1996) Estimate	6,391	20,577	3,003	2,775	4,543	2,911	60,344
Taxable Tax Capacity	2,046,007	11,411,701	1,773,547	1,425,769	1,279,269	1,055,042	66,458,254
1995 Net Tax Levy (Collectible in 1996)	708,675	2,395,544	392,806	348,857	476,937	437,864	8,938,585
Special Assessments Levy (Collectible in 1996)	128,368	---	118,757	8,260	41,129	102,067	2,662,071
REVENUES							
Property Taxes	736,891	2,469,688	400,969	310,054	482,766	470,957	9,787,749
Tax Increments	---	918,158	239,286	153,728	338,070	92,277	4,543,136
Franchise Taxes	7,044	109,786	17,076	5,737	21,958	9,400	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	89,834	2,295	---	21,073	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	181,783	1,403,349	190,930	6,539	22,058	109,126	3,508,731
Licenses and Permits	58,842	381,102	65,635	47,359	32,021	11,245	2,111,424
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	273,892	---	---	---	1,217,379
All Other	---	2,839,667	---	30,000	44,857	28,836	40,252
State Grants							
Local Government Aid	75,504	2,874,495	459,244	355,692	825,016	352,189	---
HACA/MHHC (Homestead Credit)	149,647	1,145,924	71,594	101,400	211,979	131,965	1,822,947
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	98,776	1,195,366	2,262	---	21,915	---	1,519,474
All Other	6,660	421,873	109,626	28,633	107,260	29,968	1,917,178
County Grants							
Highways	---	71,261	3,420	---	---	---	---
All Other	8,218	172,988	---	---	---	---	---
Local Unit Grants	---	39,005	---	---	6,000	32,369	---
Total Intergovernmental Revenues	338,805	8,760,579	920,038	515,725	1,217,027	575,327	6,517,230
Departmental Fees and Service Charges							
General Government	15,111	43,537	89,761	330	---	9,733	778,634
Public Safety	87,605	64,625	64,765	108,286	15,508	108,631	78,258
Streets and Highways	---	313,566	---	727	2,880	---	---
Sanitation (Refuse Collection)	3,183	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	12,270	907,189	---	837	116,232	26,555	1,295,240
Airport	---	---	29,857	---	---	---	---
Transit	---	---	---	---	17,689	---	---
Cemetery	---	---	---	3,503	31,035	5,875	---
All Other	---	383,823	---	445	7,010	---	---
Total Fees and Service Charges	118,169	1,712,740	184,383	114,128	190,354	150,794	2,152,132
Fines and Forfeits	---	191,365	24,429	11,033	25,795	8,110	782,087
Interest Earnings	40,273	720,772	117,521	109,977	84,737	100,883	4,369,340
All Other Revenues	37,304	1,205,532	256,624	161,470	118,986	190,542	2,398,221
Total Revenues	1,519,111	17,962,905	2,419,186	1,435,750	2,554,845	1,718,661	36,170,050
Other Financing Sources							
Borrowing							
Bonded Indebtedness	645,339	---	3,300,770	---	2,400,000	---	---
Other Long-term Indebtedness	---	85,000	240,844	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	645,339	85,000	3,541,614	---	2,400,000	---	---
Other Financing Sources	---	---	1,704	---	5,759	---	---
Transfers From Enterprise Funds	---	827,800	70,000	17,500	98,000	12,500	302,128
Transfers From Governmental Funds	35,910	1,017,124	71,220	361,266	297,335	25,598	16,563,970
Total Revenues & Other Financing Sources	2,200,360	19,892,829	6,103,724	1,814,516	5,355,939	1,756,759	53,036,148
Type of Public Service Enterprises (see page 96)	W	W,S,E,O	L,W,S	L,W,S	L,W,S,R	L,W,S	W,S,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	PRINCETON	PRIOR LAKE	PROCTOR	RAMSEY	RED WING	REDWOOD FALLS	RICHFIELD
Class of City	4	3	4	3	3	4	2
Population (1996) Estimate	3,815	13,519	3,024	16,431	15,770	5,164	34,672
Taxable Tax Capacity	1,865,154	9,491,808	980,706	8,730,217	32,043,890	2,014,026	22,077,639
1995 Net Tax Levy (Collectible in 1996)	762,325	2,813,116	384,832	1,425,809	8,697,858	888,931	4,728,573
Special Assessments Levy (Collectible in 1996)	111,339	463,569	64,909	261,446	494,415	23,501	576,808
REVENUES							
Property Taxes	711,928	3,383,058	356,218	1,786,441	8,706,771	750,512	5,955,311
Tax Increments	339,596	111,701	41,799	1,385,389	1,095,352	289,512	3,674,486
Franchise Taxes	---	51,237	8,240	---	61,067	16,439	154,416
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	38,699	119,009
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	48,351	804,971	129,604	648,250	672,164	29,429	423,565
Licenses and Permits	58,112	506,258	21,816	441,204	439,957	50,423	540,570
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	46,143	32,617	3,000	---	2,218,757	224,614
All Other	47,156	---	5,085	34,331	32,601	---	1,710,355
State Grants							
Local Government Aid	376,660	28,730	428,122	319,853	37,867	866,439	3,271,731
HACA/MHHC (Homestead Credit)	177,753	819,890	201,867	506,832	1,142,344	281,090	1,858,589
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	159,403	20,000	1,284,382	3,197,433	104,256	1,075,962
All Other	68,070	195,492	34,096	82,471	358,681	3,594,585	321,708
County Grants							
Highways	---	---	---	---	100,306	---	---
All Other	---	---	---	4,275	---	22,444	216,865
Local Unit Grants	---	308,090	3,635	---	550,000	7,087	---
Total Intergovernmental Revenues	669,639	1,557,748	725,422	2,235,144	5,419,232	7,094,658	8,679,824
Departmental Fees and Service Charges							
General Government	2,594	280,210	18,024	198,504	64,247	12,770	387,336
Public Safety	63,921	113,531	16,692	4,586	72,728	24,551	139,773
Streets and Highways	8,264	---	3,383	136,290	36,667	---	---
Sanitation (Refuse Collection)	2,179	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	12,830	485,820	9,207	163,885	33,414	92,619	277,298
Airport	---	---	---	---	---	25,927	---
Transit	---	---	---	---	29,770	---	---
Cemetery	16,867	---	---	---	39,434	---	---
All Other	20,150	---	---	12,897	---	---	---
Total Fees and Service Charges	126,805	879,561	47,306	516,162	276,260	155,867	804,407
Fines and Forfeits	29,088	61,119	16,784	56,883	74,706	36,538	150,635
Interest Earnings	78,824	470,332	23,027	799,036	525,105	521,954	881,684
All Other Revenues	264,193	1,610,816	15,697	667,905	876,783	1,013,364	2,236,789
Total Revenues	2,326,536	9,436,801	1,385,913	8,536,414	18,147,397	9,997,395	23,620,696
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	3,311,752	---	323,835	---	918,731	5,033,902
Other Long-term Indebtedness	---	---	---	---	265,753	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	3,311,752	---	323,835	265,753	918,731	5,033,902
Other Financing Sources	---	---	125	---	---	---	---
Transfers From Enterprise Funds	106,000	363,929	2,500	10,000	276,169	140,000	719,000
Transfers From Governmental Funds	252,867	1,181,249	4,180	5,924,595	2,171,348	1,051,101	6,006,535
Total Revenues & Other Financing Sources	2,685,403	14,293,731	1,392,718	14,794,844	20,860,667	12,107,227	35,380,133
Type of Public Service Enterprises (see page 96)	L,W,S,R,E,O	W,S,O	L,W,S,E,O	W,S,O	W,S,R,O	L,W,S,H,E,O	L,W,S,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	ROBBINSDALE	ROCHESTER	ROCKFORD	ROSEMOUNT	ROSEVILLE	SARTELL	SAUK CENTRE
Class of City	3	2	4	4	2	4	4
Population (1996) Estimate	14,196	77,209	3,048	12,272	34,014	7,536	3,819
Taxable Tax Capacity	7,643,554	55,339,428	305,427	10,252,649	34,298,976	3,933,558	1,158,327
1995 Net Tax Levy (Collectible in 1996)	1,274,590	14,748,387	351,080	3,310,195	5,424,914	633,758	669,965
Special Assessments Levy (Collectible in 1996)	193,241	754,509	102,769	386,435	1,249,016	373,123	74,883
REVENUES							
Property Taxes	1,867,506	14,665,200	425,713	3,648,769	5,948,044	639,863	699,182
Tax Increments	1,617,386	3,629,477	236,912	325,800	6,529,692	213,789	145,236
Franchise Taxes	---	257,535	---	35,379	120,426	---	---
Local Sales Tax	---	5,393,633	---	---	---	---	---
Hotel/Motel Taxes	---	1,559,836	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	4,082	66,573	---	---
Special Assessments	129,882	1,660,343	373,548	1,373,623	1,186,206	1,256,931	92,229
Licenses and Permits	193,061	1,611,328	79,220	239,129	1,481,027	181,327	27,023
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	159,370	421,971	4,541	---	---	---	73,439
All Other	---	711,526	288,129	30,000	10,101	789,058	---
State Grants							
Local Government Aid	1,572,414	5,916,132	113,755	385,706	114,115	236,488	751,862
HACA/MHHC (Homestead Credit)	882,246	4,261,587	28,073	556,168	1,733,335	290,077	155,417
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	335,758	2,177,163	(10,111)	1,091,165	378,973	464,901	---
All Other	137,626	2,484,856	8,310	170,236	375,874	59,176	96,261
County Grants							
Highways	---	---	---	---	---	12,589	---
All Other	4,500	1,161,872	7,188	5,000	---	4,500	5,400
Local Unit Grants	542,484	3,900	---	8,954	59,541	---	---
Total Intergovernmental Revenues	3,634,398	17,139,007	439,885	2,247,229	2,671,939	1,856,789	1,082,379
Departmental Fees and Service Charges							
General Government	13,480	40,996	15,121	264,881	1,891,695	5,938	---
Public Safety	15,968	917,725	---	35,635	58,162	27,985	188,849
Streets and Highways	---	421,897	---	11,680	---	---	688
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	134,889	---	---	---	---	20
Parks and Recreation	239,042	3,232,508	12,100	248,554	1,228,150	20,158	62,217
Airport	---	---	---	---	---	---	5,963
Transit	---	---	---	---	---	---	1,141
Cemetery	---	---	---	---	---	---	---
All Other	1,501	---	---	1,854	---	2,520	43,281
Total Fees and Service Charges	269,991	4,748,015	27,221	562,604	3,178,007	56,601	302,159
Fines and Forfeits	163,910	227,696	1,979	111,929	104,520	56,898	63,328
Interest Earnings	748,226	3,510,994	146,856	582,036	3,149,503	444,579	38,650
All Other Revenues	827,719	8,433,582	41,482	950,158	1,615,812	94,648	136,025
Total Revenues	9,452,079	62,836,646	1,772,816	10,080,738	26,051,749	4,801,425	2,586,211
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	---	1,759,494	2,084,670	1,467,090	2,078,947
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	---	1,759,494	2,084,670	1,467,090	2,078,947
Other Financing Sources	---	---	6,328	---	---	---	118,074
Transfers From Enterprise Funds	138,750	1,592,487	---	97,356	---	45,000	40,000
Transfers From Governmental Funds	127,500	4,907,035	263,648	891,269	95,181	126,074	162,869
Total Revenues & Other Financing Sources	9,718,329	69,336,168	2,042,792	12,828,857	28,231,600	6,439,589	4,986,101
Type of Public Service Enterprises (see page 96)	L,W,S,R,O	W,S,E,O	W,S,O	W,S,O	W,S,O	W,S	W,S,H,N,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	SAUK RAPIDS	SAVAGE	SHAKOPEE	SHOREVIEW	SHOREWOOD	SLEEPY EYE	SOUTH ST. PAUL
Class of City	4	4	3	2	4	4	2
Population (1996) Estimate	9,318	15,152	14,292	26,118	6,889	3,731	20,211
Taxable Tax Capacity	3,532,035	9,720,896	12,418,107	20,269,893	9,103,700	1,035,743	11,482,340
1995 Net Tax Levy (Collectible in 1996)	785,560	2,239,299	2,493,689	3,471,937	1,537,135	264,177	2,489,097
Special Assessments Levy (Collectible in 1996)	360,425	1,870,018	328,150	658,566	233,219	68,011	583,828
REVENUES							
Property Taxes	781,491	2,633,583	2,863,693	3,926,800	1,577,994	261,624	3,363,883
Tax Increments	1,424,345	1,640,513	3,022,690	610,406	176,172	51,661	1,532,082
Franchise Taxes	24,634	48,794	---	93,641	---	18,160	471,886
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	209	---	120,137	---	---	12,447	---
Gravel and Gambling Taxes	---	13,622	21,026	393	---	---	3,032
Special Assessments	1,059,250	3,915,546	931,755	487,348	147,210	58,867	870,087
Licenses and Permits	124,836	553,302	869,806	309,998	205,459	62,736	268,846
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	37,558	41,759	23,332	10,514	---	---	32,028
State Grants							
Local Government Aid	1,010,192	65,553	177,612	---	---	793,259	2,517,729
HACA/MHHC (Homestead Credit)	344,010	511,605	438,883	982,062	413,718	157,050	1,140,160
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	140,929	663,574	863,534	1,011,538	94,620	152,866	348,029
All Other	47,565	184,481	512,016	27,756	13,750	40,222	441,743
County Grants							
Highways	4,683	---	---	213,970	---	---	38,343
All Other	---	---	---	53,152	---	212,117	34,142
Local Unit Grants	---	---	---	7,177	---	---	---
Total Intergovernmental Revenues	1,584,937	1,466,972	2,015,377	2,306,169	522,088	1,355,514	4,552,174
Departmental Fees and Service Charges							
General Government	11,912	226,916	348,013	2,683	10,451	7,552	108,612
Public Safety	58,836	10,086	65,340	---	---	11,969	16,661
Streets and Highways	---	---	662,217	254,340	---	10,950	29,567
Sanitation (Refuse Collection)	---	---	---	238,411	---	173,662	10,138
Libraries	---	---	---	---	---	---	---
Parks and Recreation	36,353	197,868	---	1,624,513	52,294	30,073	615,614
Airport	---	---	---	---	---	8,386	433,928
Transit	---	---	66,999	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	1,174,039	---	530,185	---	1,177	---
Total Fees and Service Charges	107,101	1,608,909	1,142,569	2,650,132	62,745	243,769	1,214,520
Fines and Forfeits	62,766	85,032	95,865	56,008	80,826	11,583	87,390
Interest Earnings	322,172	813,312	732,945	517,378	227,982	201,474	515,117
All Other Revenues	169,436	401,741	135,365	389,083	404,633	207,522	491,896
Total Revenues	5,661,177	13,181,326	11,951,228	11,347,356	3,405,109	2,485,357	13,370,913
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,069,641	14,298,490	2,542,506	---	---	568,575	5,189,265
Other Long-term Indebtedness	261,575	674,101	---	---	311,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,331,216	14,972,591	2,542,506	---	311,000	568,575	5,189,265
Other Financing Sources	155,552	4,612	2,462	---	---	---	---
Transfers From Enterprise Funds	149,063	247,200	789,233	1,330,000	74,735	80,000	161,862
Transfers From Governmental Funds	1,379,689	2,077,603	1,670,786	2,522,817	504,985	164,495	1,837,568
Total Revenues & Other Financing Sources	8,676,697	30,483,332	16,956,215	15,200,173	4,295,829	3,298,427	20,559,608
Type of Public Service Enterprises (see page 96)	L,W,S	L,W,S,O	W,S,R,E,O	W,S,O	L,W,S,O	L,W,S,E,O	W,S

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	SPRING LAKE PARK	STAPLES	STEWARTVILLE	STILLWATER	ST. ANTHONY	ST. CHARLES	ST. CLOUD
Class of City	4	4	4	3	4	4	2
Population (1996) Estimate	6,742	2,999	5,032	15,906	8,400	3,002	58,646
Taxable Tax Capacity	4,239,829	620,602	1,401,653	10,392,527	5,962,844	976,617	30,064,562
1995 Net Tax Levy (Collectible in 1996)	826,855	455,640	451,277	3,098,292	1,455,705	332,733	9,339,211
Special Assessments Levy (Collectible in 1996)	40,918	88,449	52,163	883,843	52,214	24,600	1,949,165
REVENUES							
Property Taxes	1,036,854	413,641	455,349	3,603,929	1,677,731	338,893	9,739,296
Tax Increments	117,230	37,447	139,769	1,764,197	878,317	69,485	3,475,032
Franchise Taxes	35,428	23,092	---	---	27,174	7,593	1,581,823
Local Sales Tax	---	---	---	---	---	---	773,214
Hotel/Motel Taxes	---	---	---	---	---	---	688,529
Gravel and Gambling Taxes	---	---	---	2,479	---	---	---
Special Assessments	37,255	129,557	239,212	1,442,969	83,983	27,445	3,762,974
Licenses and Permits	202,547	9,341	23,356	273,292	124,672	15,929	1,042,437
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	17,573	---	288,658	---	4,626	---	713,911
All Other	---	477,477	11,400	---	---	---	280,362
State Grants							
Local Government Aid	226,813	692,469	571,958	869,395	134,107	317,386	5,989,115
HACA/MHHC (Homestead Credit)	187,879	127,363	153,748	972,216	335,709	149,680	2,881,960
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	153,993	---	---	97,242	137,462	---	2,401,235
All Other	55,713	66,243	124,353	1,169,128	130,559	29,322	1,623,038
County Grants							
Highways	---	---	---	2,511	10,250	5,111	---
All Other	25,294	---	30,365	64,294	26,956	23,638	280,890
Local Unit Grants	21,445	---	---	19,095	14,291	---	230,505
Total Intergovernmental Revenues	688,710	1,363,552	1,180,482	3,193,881	793,960	525,137	14,401,016
Departmental Fees and Service Charges							
General Government	94,066	38,814	---	---	12,260	2,646	575,768
Public Safety	11,328	43,127	89,826	190,767	494,132	115,195	36,134
Streets and Highways	---	2,436	4,337	---	---	1,996	1,203,095
Sanitation (Refuse Collection)	30,516	---	---	---	---	83,372	3,636
Libraries	---	1,761	2,312	3,002	---	6,605	---
Parks and Recreation	122,320	10,470	45,796	45,965	---	44,577	304,868
Airport	---	18,674	---	---	---	---	122,003
Transit	---	---	9,134	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	21,903	---	419,752	115,410	53,320	---
Total Fees and Service Charges	258,230	137,185	151,405	659,486	621,802	307,711	2,245,504
Fines and Forfeits	66,444	19,693	2,954	150,498	74,250	4,654	686,553
Interest Earnings	99,443	116,413	129,423	822,189	436,704	52,821	2,405,222
All Other Revenues	66,312	76,750	455,528	425,175	706,201	70,366	3,727,770
Total Revenues	2,608,453	2,326,671	2,777,478	12,338,095	5,424,794	1,420,034	44,529,370
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	1,520,400	1,278,979	7,658,838	1,699,360	642,324	7,579,904
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	1,520,400	1,278,979	7,658,838	1,699,360	642,324	7,579,904
Other Financing Sources	---	---	---	---	---	---	36,000
Transfers From Enterprise Funds	135,000	---	13,853	---	65,000	87,550	524,000
Transfers From Governmental Funds	57,905	28,356	94,755	3,793,576	2,262,764	86,493	6,907,018
Total Revenues & Other Financing Sources	2,801,358	3,875,427	4,165,065	23,790,509	9,451,918	2,236,401	59,576,292
Type of Public Service Enterprises (see page 96)	L,W,S	W,S,E,O	W,S	S,R,O	L,W,S	W,S,E	W,S,R,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	ST. JAMES	ST. JOSEPH	ST. LOUIS PARK	ST. MICHAEL	ST. PAUL	ST. PAUL PARK	ST. PETER
Class of City	4	4	2	4	1	4	4
Population (1996) Estimate	4,440	4,406	43,967	6,875	270,441	5,024	9,789
Taxable Tax Capacity	1,184,836	1,045,785	42,471,214	1,439,377	173,323,365	2,472,376	2,429,052
1995 Net Tax Levy (Collectible in 1996)	312,678	274,361	7,753,575	406,595	50,323,396	354,958	788,291
Special Assessments Levy (Collectible in 1996)	47,957	79,693	814,187	39,450	20,272,284	30,968	193,587
REVENUES							
Property Taxes	312,455	269,872	8,494,122	780,535	63,431,485	527,427	812,328
Tax Increments	221,048	3,079	4,353,335	33,350	7,527,932	326,089	173,037
Franchise Taxes	11,207	---	213,707	12,053	16,589,134	---	57,622
Local Sales Tax	---	---	---	---	9,524,672	---	---
Hotel/Motel Taxes	---	---	---	---	2,160,471	---	1,290
Gravel and Gambling Taxes	---	---	---	---	297,528	1,128	---
Special Assessments	54,103	260,297	872,610	113,505	17,938,293	37,890	330,551
Licenses and Permits	18,733	49,009	1,282,970	153,030	6,267,784	69,086	115,751
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	252,386	---	10,633,883	---	---
All Other	21,937	35,501	9,742	---	17,554,142	---	49,272
State Grants							
Local Government Aid	788,380	408,623	1,876,528	142,402	43,257,600	457,931	1,180,860
HACA/MHHC (Homestead Credit)	148,732	61,329	2,811,301	154,907	19,738,132	204,067	444,388
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	---	1,942,473	---	11,242,901	23,199	82,971
All Other	60,499	47,683	905,779	8,576	18,459,328	75,143	230,959
County Grants							
Highways	2,353	141,499	165,121	---	2,050,178	---	---
All Other	---	---	---	---	576,689	---	---
Local Unit Grants	---	---	295,916	---	145,207	---	---
Total Intergovernmental Revenues	1,021,901	694,635	8,259,246	305,885	123,658,060	760,340	1,988,450
Departmental Fees and Service Charges							
General Government	---	15,441	59,704	---	4,432,376	---	28,877
Public Safety	104,609	166,935	112,093	28,983	8,634,874	43,642	80,040
Streets and Highways	---	---	5,120	---	1,143,280	---	3,084
Sanitation (Refuse Collection)	---	---	---	---	---	7,867	---
Libraries	---	---	---	---	16,250	---	---
Parks and Recreation	53,285	12,798	621,962	32,783	595,887	1,875	92,193
Airport	35,052	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	40,585	---	755,689	34,634	6,646,066	15,730	---
Total Fees and Service Charges	233,531	195,174	1,554,568	96,400	21,468,733	69,114	204,194
Fines and Forfeits	25,762	63,240	347,444	---	2,502,742	46,032	78,553
Interest Earnings	134,739	128,173	2,151,614	94,005	15,602,421	88,608	128,525
All Other Revenues	189,273	115,592	879,525	56,144	11,233,907	213,412	369,091
Total Revenues	2,222,752	1,779,071	28,409,141	1,644,907	298,203,162	2,139,126	4,259,392
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	2,027,040	9,428,288	---	84,339,831	1,530,599	448,600
Other Long-term Indebtedness	---	27,679	---	---	503,623	---	200,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	2,054,719	9,428,288	---	84,843,454	1,530,599	648,600
Other Financing Sources	---	---	---	1,084,125	---	---	---
Transfers From Enterprise Funds	365,037	10,000	---	---	10,664,500	---	324,966
Transfers From Governmental Funds	893,862	28,829	4,284,555	1,565,631	63,794,446	633,000	18,204
Total Revenues & Other Financing Sources	3,481,651	3,872,619	42,121,984	4,294,663	457,505,562	4,302,725	5,251,162
Type of Public Service Enterprises (see page 96)	L,W,S,E,O	W,S,R	W,S,R	W,S	W,S,O	W,S	W,S,R,H,N,E,O

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	THIEF RIVER FALLS	TWO HARBORS	VADNAIS HEIGHTS	VIRGINIA	WACONIA	WADENA	WAITE PARK
Class of City	4	4	3	4	4	4	4
Population (1996) Estimate	8,285	3,597	12,895	9,169	4,598	4,269	5,970
Taxable Tax Capacity	2,327,979	974,290	9,456,831	3,003,681	3,047,311	1,315,077	4,053,970
1995 Net Tax Levy (Collectible in 1996)	1,025,800	489,239	1,231,334	1,105,514	878,477	343,643	1,208,610
Special Assessments Levy (Collectible in 1996)	281,627	14,451	505,970	42,340	442,507	39,900	366,195
REVENUES							
Property Taxes	1,034,083	303,683	1,430,340	1,122,583	1,036,589	343,125	1,356,575
Tax Increments	---	86,033	1,272,226	475,007	726,939	51,226	1,143,038
Franchise Taxes	19,257	17,452	---	78,991	---	24,499	15,014
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	7,519	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	488,841	42,400	974,654	74,053	1,223,715	78,277	719,124
Licenses and Permits	60,082	38,170	358,420	77,204	249,077	20,081	70,077
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	9,419	---	---	---
All Other	113,093	---	---	---	---	---	10,826
State Grants							
Local Government Aid	1,205,051	917,839	13,522	3,219,528	269,653	585,992	339,975
HACA/MHHC (Homestead Credit)	514,428	257,977	374,532	992,076	210,465	150,323	344,175
Taconite Relief and Aids	---	65,679	---	983,226	---	---	---
Highways	109,980	---	249,873	200,211	---	---	---
All Other	314,139	108,296	---	255,070	31,924	79,331	191,131
County Grants							
Highways	9,277	11,000	37,645	---	---	---	940,009
All Other	266,499	46,346	---	---	5,871	---	---
Local Unit Grants	279,377	5,729	---	387,977	---	---	---
Total Intergovernmental Revenues	2,811,844	1,412,866	675,572	6,047,507	517,913	815,646	1,826,116
Departmental Fees and Service Charges							
General Government	22,509	---	12,059	42,924	26,225	1,608	3,691
Public Safety	65,460	58,668	10,149	818,044	52,890	32,517	---
Streets and Highways	25,728	3,496	55,227	29,311	2,877	5,109	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	6,021	---	---	23,869	---	---	---
Parks and Recreation	226,378	127,996	127,048	150,214	40,388	18,800	---
Airport	---	32,759	---	---	---	11,279	---
Transit	---	---	---	70,846	---	---	---
Cemetery	47,795	24,322	---	---	---	---	---
All Other	---	5,392	119,851	1,555	524,242	---	---
Total Fees and Service Charges	393,891	252,633	324,334	1,136,763	646,622	69,313	3,691
Fines and Forfeits	82,771	10,207	24,998	128,040	9,632	15,270	74,716
Interest Earnings	200,993	169,965	1,141,765	517,411	500,789	198,888	379,196
All Other Revenues	110,980	81,206	3,027,884	751,971	46,772	56,540	418,718
Total Revenues	5,202,742	2,422,134	9,230,193	10,409,530	4,958,048	1,672,865	6,006,265
Other Financing Sources							
Borrowing							
Bonded Indebtedness	792,541	---	5,514,791	---	---	197,000	1,127,332
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	792,541	---	5,514,791	---	---	197,000	1,127,332
Other Financing Sources	---	211,989	---	---	69,137	91,798	---
Transfers From Enterprise Funds	647,776	768,909	159,372	---	---	235,000	---
Transfers From Governmental Funds	136,734	360,508	726,886	329,587	525,274	1,124	848,862
Total Revenues & Other Financing Sources	6,779,793	3,763,540	15,631,242	10,739,117	5,552,459	2,197,787	7,982,459
Type of Public Service Enterprises (see page 96)	L,W,S,R,E	L,W,S,E,O	W,S,R,O	W,S,R,H,N,E,O	W,S,H,O	L,W,S,E,O	W,S

**TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	WASECA	WAYZATA	WEST ST. PAUL	WHITE BEAR LAKE	WILLMAR	WINDOM	WINONA
Class of City	4	4	3	2	3	4	2
Population (1996) Estimate	8,434	4,027	19,450	26,017	18,654	4,582	26,612
Taxable Tax Capacity	3,618,813	7,908,320	14,513,529	15,877,111	8,757,329	1,298,268	11,368,597
1995 Net Tax Levy (Collectible in 1996)	1,149,444	1,548,156	2,836,805	2,067,143	2,111,017	541,629	3,667,624
Special Assessments Levy (Collectible in 1996)	169,245	87,261	447,503	610,655	686,068	182,121	361,208
REVENUES							
Property Taxes	1,133,220	1,589,021	3,340,853	2,514,079	1,756,530	418,288	3,830,718
Tax Increments	---	995,809	---	1,706,137	613,985	59,094	793,792
Franchise Taxes	108,772	20,442	489,790	154,976	---	---	766,612
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	93,840	---	155,793
Gravel and Gambling Taxes	---	---	3,141	---	---	---	---
Special Assessments	158,527	85,071	774,544	705,393	1,340,258	207,010	513,775
Licenses and Permits	156,937	288,082	327,135	417,013	236,107	10,920	378,804
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	10,000	---	---	282,583	---	18,369
All Other	11,069	4,500	27,177	59,200	52,662	---	85,245
State Grants							
Local Government Aid	1,420,117	---	1,132,385	730,462	2,315,593	694,735	4,886,450
HACA/MHHC (Homestead Credit)	319,457	271,202	961,929	804,627	652,910	273,328	1,503,416
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	409,013	---	813,309	1,049,837	144,156	---	933,840
All Other	89,389	82,395	336,561	417,467	1,307,826	58,861	602,071
County Grants							
Highways	14,689	17,063	2,181	430	---	---	14,407
All Other	44,859	7,500	34,525	---	5,207	9,820	226,334
Local Unit Grants	11,753	---	227,670	248,765	16,833	---	45,014
Total Intergovernmental Revenues	2,320,346	392,660	3,535,737	3,310,788	4,777,770	1,036,744	8,315,146
Departmental Fees and Service Charges							
General Government	76,463	255,053	61,426	34,204	18,356	24,779	8,281
Public Safety	---	19,079	440,587	249,757	57,705	191,900	38,883
Streets and Highways	---	---	---	17,367	66,516	---	3,589
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	28,727
Parks and Recreation	---	4,210	91,112	57,430	319,684	33,575	246,796
Airport	---	---	---	---	---	30,643	7,263
Transit	---	---	---	---	28,113	---	62,964
Cemetery	---	3,825	---	---	---	---	---
All Other	---	38,076	30,498	403,474	26,746	8,370	465,535
Total Fees and Service Charges	76,463	320,243	623,623	762,232	517,120	289,267	862,038
Fines and Forfeits	28,599	90,869	69,161	53,500	173,460	13,760	136,817
Interest Earnings	235,042	440,915	914,872	1,380,835	1,226,937	71,122	673,215
All Other Revenues	392,504	105,553	77,886	1,092,252	544,575	27,064	874,007
Total Revenues	4,610,410	4,328,665	10,156,742	12,097,205	11,280,582	2,133,269	17,300,717
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	2,498,483	---	4,508,773	826,884	768,051
Other Long-term Indebtedness	---	---	145,040	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	2,643,523	---	4,508,773	826,884	768,051
Other Financing Sources	---	177,598	33,414	---	---	---	---
Transfers From Enterprise Funds	86,760	464,328	79,637	509,145	1,728,327	1,101,740	164,980
Transfers From Governmental Funds	401,628	759,717	340,884	3,875,045	683,518	323,839	454,423
Total Revenues & Other Financing Sources	5,098,798	5,730,308	13,254,200	16,481,395	18,201,200	4,385,732	18,688,171
Type of Public Service Enterprises (see page 96)	W,S,E,O	L,W,S,R,O	W,S,O	W,S,R,O	W,S,H,N,E,O	L,W,S,E,O	W,S

TABLE 6
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	WOODBURY	WORTHINGTON	TOTAL
Class of City	2	4	
Population (1996) Estimate	33,426	10,411	3,283,625
Taxable Tax Capacity	26,836,972	4,949,205	2,353,587,570
1995 Net Tax Levy (Collectible in 1996)	5,282,135	1,547,044	544,786,227
Special Assessments Levy (Collectible in 1996)	3,772,440	115,570	113,514,518
REVENUES			
Property Taxes	6,522,872	1,313,121	616,510,190
Tax Increments	1,798,206	551,295	241,760,634
Franchise Taxes	---	---	52,847,787
Local Sales Tax	---	---	63,921,950
Hotel/Motel Taxes	---	---	15,133,176
Gravel and Gambling Taxes	9,252	11,244	1,962,010
Special Assessments	11,141,539	249,250	193,049,808
Licenses and Permits	2,015,880	80,650	78,617,199
Intergovernmental Revenues			
Federal Grants			
Community Development Block Grants	---	---	47,012,348
All Other	39,345	30,844	57,127,583
State Grants			
Local Government Aid	---	1,884,830	289,052,905
HACA/MHHC (Homestead Credit)	1,285,156	597,923	166,067,151
Taconite Relief and Aids	---	---	5,524,155
Highways	1,636,324	96,045	115,012,508
All Other	314,607	141,558	94,055,362
County Grants			
Highways	---	17,240	4,677,805
All Other	51,211	---	11,637,955
Local Unit Grants	51,246	14,373	16,249,730
Total Intergovernmental Revenues	3,377,889	2,782,813	806,417,502
Departmental Fees and Service Charges			
General Government	615,377	183,610	36,430,845
Public Safety	552,460	13,063	31,115,942
Streets and Highways	615,624	14,800	15,369,464
Sanitation (Refuse Collection)	---	18,611	3,757,844
Libraries	---	---	796,386
Parks and Recreation	858,065	54,377	35,835,744
Airport	---	---	1,620,840
Transit	---	---	1,331,981
Cemetery	---	---	509,676
All Other	2,257,156	---	61,398,591
Total Fees and Service Charges	4,898,682	284,461	188,167,313
Fines and Forfeits	157,710	88,416	26,013,720
Interest Earnings	2,770,927	610,772	163,324,048
All Other Revenues	585,806	50,537	182,895,862
Total Revenues	33,278,763	6,022,559	2,630,621,199
Other Financing Sources			
Borrowing			
Bonded Indebtedness	13,043,054	874,649	571,614,062
Other Long-term Indebtedness	---	---	51,662,813
Short-term Indebtedness	---	---	229,700
Total Borrowing	13,043,054	874,649	623,506,575
Other Financing Sources	111,583	---	8,584,946
Transfers From Enterprise Funds	124,000	437,765	70,825,846
Transfers From Governmental Funds	7,311,512	179,786	460,680,921
Total Revenues & Other Financing Sources	53,868,912	7,514,759	3,794,219,487
Type of Public Service Enterprises (see page 96)	W,S,O	L,W,S,H,E,O	---

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	AFTON	ALBERT LEA	ALEXANDRIA	ANDOVER	ANOKA	APPLE VALLEY	ARDEN HILLS
Class of City	4	3	4	3	3	2	4
EXPENDITURES							
General Government - Current Expenditures	306,218	998,532	698,552	1,037,386	972,374	1,912,513	476,532
- Capital Outlay	5,800	65,762	38,380	693,813	13,304	16,211	15,198
Public Safety							
Police and Ambulance - Current Expenditures	61,453	2,144,618	950,651	598,943	2,544,187	3,597,194	512,580
- Capital Outlay	---	5,614	85,939	---	21,411	249,732	---
Fire - Current Expenditures	132,446	1,195,996	264,099	429,941	308,392	811,900	308,412
- Capital Outlay	---	18,593	6,361	31,573	6,586	266,890	---
Other Public Safety - Current Expenditures	9,387	94,277	128,563	259,080	83,085	326,126	129,002
- Capital Outlay	---	195	10,887	21,284	---	2,621	---
Street and Highways - Maintenance	139,918	1,493,536	583,123	708,613	1,310,836	2,143,948	298,276
- Lighting	1,543	157,362	29,728	107,165	---	---	12,737
- Construction	---	1,729,907	594,437	5,840,472	2,133,261	2,892,316	335,726
- Other Capital Outlay	114,826	9,507	---	958,999	---	270,794	92,495
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	19,110	---	177,036	84,098	---	---	---
- Capital Outlay	---	---	---	2,379	---	---	---
Health - Current Expenditures	---	82,598	---	---	---	---	---
- Capital Outlay	---	199	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	443,204	98,790	---	---	---	---
- Capital Outlay	---	89,935	---	---	---	---	---
Parks and Recreation - Current Expenditures	29,658	1,451,199	325,021	422,927	926,374	1,869,100	380,459
- Capital Outlay	---	104,527	88,277	74,397	462,306	72,861	197,805
Housing and Economic Development - Current Expenditures	5,443	469,156	---	83,108	357,293	264,759	---
- Capital Outlay	---	170,348	---	---	1,988,056	---	---
Airport - Current Expenditures	---	108,713	101,267	---	---	---	---
- Capital Outlay	---	50,775	80,373	---	---	---	---
Transit - Current Expenditures	---	48,607	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	29,501	---	457,650	---
All Other Unallocated - Current Expenditures	---	443,585	233,169	157,621	69,006	---	30,870
- Capital Outlay	---	408	315,191	12,512	67,778	---	63,706
Capital Outlay for Enterprise Funds	---	---	207,239	---	---	3,792,998	---
Debt Service - Principal Payments	---	216,956	77,000	3,551,000	480,000	8,540,000	---
Debt Service - Interest and Fiscal Charges	---	355,600	101,498	1,399,242	572,266	1,924,723	---
Total Current Expenditures	705,176	9,131,383	3,589,999	3,918,383	6,571,547	11,383,190	2,148,868
Total Capital Outlay	120,626	2,245,770	1,427,084	7,635,429	4,692,702	7,564,423	704,930
Total Debt Service	---	572,556	178,498	4,950,242	1,052,266	10,464,723	---
Total Expenditures	825,802	11,949,709	5,195,581	16,504,054	12,316,515	29,412,336	2,853,798
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	283,500	---	62,000	---	---	---
Transfers to Governmental Funds	---	168,603	1,388,709	2,050,012	1,146,331	8,665,013	544,550
Total Expenditures & Other Financing Uses	825,802	12,401,812	6,584,290	18,616,066	13,462,846	38,077,349	3,398,348

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	AUSTIN	BAXTER	BAYPORT	BELLE PLAINE	BEMIDJI	BENSON	BIG LAKE
Class of City	2	4	4	4	3	4	4
EXPENDITURES							
General Government - Current Expenditures	978,835	390,881	375,645	313,817	965,755	334,350	292,889
- Capital Outlay	800,420	31,646	2,522	---	11,997	14,493	4,093
Public Safety							
Police and Ambulance - Current Expenditures	1,926,182	348,785	377,677	276,763	1,638,588	297,580	399,061
- Capital Outlay	127,254	23,743	17,987	10,136	85,189	26,296	23,707
Fire - Current Expenditures	1,379,477	69,734	117,158	39,159	489,253	85,276	130,235
- Capital Outlay	4,323	---	7,897	7,390	17,966	13,625	82,122
Other Public Safety - Current Expenditures	143,154	51,654	---	20,815	70,055	20,354	52,637
- Capital Outlay	93,401	---	---	---	1,315	---	---
Street and Highways - Maintenance	2,159,623	158,823	169,449	166,769	869,960	375,114	257,229
- Lighting	173,618	---	20,536	35,053	129,966	---	---
- Construction	1,537,282	365,097	47,265	54,522	449,942	86,228	1,690
- Other Capital Outlay	109,429	70,069	---	37,084	222,187	97,466	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	1,570	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	866,197	---	196,123	9,085	83,535	42,036	13,289
- Capital Outlay	1,351,010	---	791	---	19,393	4,209	---
Parks and Recreation - Current Expenditures	1,594,287	111,577	63,651	126,028	498,249	248,118	24,949
- Capital Outlay	42,251	56,842	77,568	---	57,522	13,730	---
Housing and Economic Development - Current Expenditures	1,878,069	---	---	91,681	690,956	52,518	21,507
- Capital Outlay	1,398,620	---	---	486,079	---	202,119	57,558
Airport - Current Expenditures	48,680	---	---	---	59,570	49,050	---
- Capital Outlay	47,011	---	---	---	---	22,976	---
Transit - Current Expenditures	---	---	---	---	138,958	103,904	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	136,458	---
All Other Unallocated - Current Expenditures	462,846	1,517	2,877	76,408	43,393	20,953	205,846
- Capital Outlay	186,749	1,183	---	---	22,759	---	---
Capital Outlay for Enterprise Funds	---	---	125,094	18,150	39,562	778,927	---
Debt Service - Principal Payments	1,006,851	721,783	305,500	615,000	400,320	124,950	293,000
Debt Service - Interest and Fiscal Charges	818,073	509,572	355,848	229,079	221,088	208,061	229,099
Total Current Expenditures	11,612,538	1,132,971	1,323,116	1,155,578	5,678,238	1,765,711	1,397,642
Total Capital Outlay	5,697,750	548,580	279,124	613,361	927,832	1,260,069	169,170
Total Debt Service	1,824,924	1,231,355	661,348	844,079	621,408	333,011	522,099
Total Expenditures	19,135,212	2,912,906	2,263,588	2,613,018	7,227,478	3,358,791	2,088,911
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	445,000
Other Financing Uses	---	---	---	---	---	25,000	---
Transfers to Enterprise Funds	428,625	---	2,560	---	---	---	---
Transfers to Governmental Funds	321,018	8,496	219,231	145,763	200,582	1,006,497	173,482
Total Expenditures & Other Financing Uses	19,884,855	2,921,402	2,485,379	2,758,781	7,428,060	4,390,288	2,707,393

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	BLAINE	BLOOMINGTON	BLUE EARTH	BRAINERD	BRECKENRIDGE	BROOKLYN CENTER	BROOKLYN PARK
Class of City	2	2	4	3	4	2	2
EXPENDITURES							
General Government - Current Expenditures	2,179,176	8,028,456	332,291	651,586	337,692	1,666,119	3,655,451
- Capital Outlay	94,151	712,770	53,665	42,888	10,284	173,144	160,501
Public Safety							
Police and Ambulance - Current Expenditures	2,645,452	9,733,076	305,888	1,470,337	487,022	3,892,814	6,558,804
- Capital Outlay	40,545	139,671	27,962	58,506	62,322	125,681	590,245
Fire - Current Expenditures	505,094	4,012,777	59,041	667,359	63,585	634,857	873,973
- Capital Outlay	44,525	143,926	11,006	15,960	4,425	28,557	918,454
Other Public Safety - Current Expenditures	415,300	---	---	35,822	4,612	337,670	---
- Capital Outlay	21,460	---	---	---	---	2,745	---
Street and Highways - Maintenance	1,465,582	2,555,780	372,163	615,980	352,941	1,127,773	3,852,373
- Lighting	147,775	502,623	---	---	21,516	113,664	343,073
- Construction	1,646,982	3,616,069	---	1,267,841	1,140,897	4,961,598	6,317,425
- Other Capital Outlay	14,739	487,757	600	3,482	24,334	29,001	261,357
Sanitation - Refuse Collection & Disposal	---	---	---	121,070	---	---	---
- Other Sanitation	---	---	82,206	81,000	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	3,060,228	---	---	---	---	---
- Capital Outlay	---	3,756	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	111,850	90,127	58,267	---	---
- Capital Outlay	---	---	10,034	38,093	---	---	---
Parks and Recreation - Current Expenditures	1,116,226	4,463,831	84,549	830,440	236,645	2,275,979	3,119,917
- Capital Outlay	315,638	1,914,950	44,928	31,496	52,236	294,251	277,988
Housing and Economic Development - Current Expenditures	670,861	5,196,107	269,864	521,135	25,857	700,522	12,112,534
- Capital Outlay	967,928	4,528,117	545,805	158,087	354,418	608,875	4,421,561
Airport - Current Expenditures	---	---	25,262	311,995	---	---	---
- Capital Outlay	---	---	40,647	1,125,014	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	223,410	---	---	354,846	15,262	103,779	---
All Other Unallocated - Current Expenditures	1,118,417	1,552,975	---	824,746	156,464	291,811	80,451
- Capital Outlay	172,570	54,474	---	39,071	24,300	---	18,601
Capital Outlay for Enterprise Funds	521,252	---	209,606	---	---	---	---
Debt Service - Principal Payments	2,340,000	16,780,000	490,000	812,435	207,560	5,125,000	2,162,000
Debt Service - Interest and Fiscal Charges	1,326,732	9,920,872	800,511	242,249	105,257	1,144,774	1,451,409
Total Current Expenditures	10,487,293	39,105,853	1,643,114	6,576,443	1,759,863	11,144,988	30,596,576
Total Capital Outlay	3,839,790	11,601,490	944,253	2,780,438	1,673,216	6,223,852	12,966,132
Total Debt Service	3,666,732	26,700,872	1,290,511	1,054,684	312,817	6,269,774	3,613,409
Total Expenditures	17,993,815	77,408,215	3,877,878	10,411,565	3,745,896	23,638,614	47,176,117
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	30,578,920	3,450,000	---	---	---	13,072,390
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	68,000	---	---	---	---	250,000
Transfers to Governmental Funds	3,457,694	18,119,555	402,802	2,547,971	367,599	5,553,524	23,599,625
Total Expenditures & Other Financing Uses	21,451,509	126,174,690	7,730,680	12,959,536	4,113,495	29,192,138	84,098,132

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	BUFFALO	BURNSVILLE	CALEDONIA	CAMBRIDGE	CANNON FALLS	CHAMPLIN	CHANHASSEN
Class of City	4	2	4	4	4	3	3
EXPENDITURES							
General Government - Current Expenditures	508,197	2,823,542	292,737	479,686	286,162	1,015,072	1,141,640
- Capital Outlay	87,674	270,422	6,893	3,666	2,498	59,028	1,083,433
Public Safety							
Police and Ambulance - Current Expenditures	691,295	5,774,489	302,354	601,638	453,250	1,581,872	711,105
- Capital Outlay	31,821	253,880	11,511	19,808	19,399	141,033	5,997
Fire - Current Expenditures	154,582	2,227,193	48,748	96,168	78,973	341,815	329,685
- Capital Outlay	65,455	17,248	84,733	7,899	132,686	---	9,106
Other Public Safety - Current Expenditures	97,538	632,464	8,064	1,514	3,962	149,081	646,215
- Capital Outlay	---	---	111,757	---	---	---	7,557
Street and Highways - Maintenance	323,558	2,142,286	236,597	339,109	354,174	596,663	1,066,541
- Lighting	49,942	241,971	16,631	87,463	41,488	---	196,104
- Construction	2,581,964	2,822,632	---	256,199	370,702	363,843	4,498,783
- Other Capital Outlay	179,310	89,242	44,112	---	89,156	119,073	12,155
Sanitation - Refuse Collection & Disposal	334,895	---	---	10,078	---	---	---
- Other Sanitation	---	46,820	84,810	---	41,973	214,697	95,528
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	43,419	---	28,369	---	125,957	---	---
- Capital Outlay	26,105	---	387	---	5,654	---	---
Parks and Recreation - Current Expenditures	404,737	1,756,617	155,467	49,141	203,031	628,820	1,031,177
- Capital Outlay	117,554	984,530	3,349	4,243	3,057	4,252,549	612,136
Housing and Economic Development - Current Expenditures	512,737	136,627	199,181	---	96,682	92,536	2,759,827
- Capital Outlay	237,435	378,103	---	446,403	1,408,806	1,182,436	88,132
Airport - Current Expenditures	34,715	---	---	24,601	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	189,653	---	90,808	30,688	---	---
All Other Unallocated - Current Expenditures	110,573	654,245	14,804	215,101	131,583	54,894	2,009,337
- Capital Outlay	---	334,324	---	---	8,035	---	412,854
Capital Outlay for Enterprise Funds	2,478,005	---	---	67,871	---	---	3,068,538
Debt Service - Principal Payments	3,434,918	21,337,382	178,390	1,218,583	445,000	1,939,922	9,741,999
Debt Service - Interest and Fiscal Charges	1,172,276	4,410,124	27,791	926,625	503,349	1,262,333	3,046,370
Total Current Expenditures	3,266,188	16,625,907	1,387,762	1,995,307	1,847,923	4,675,450	9,987,159
Total Capital Outlay	5,805,323	5,150,381	262,742	806,089	2,039,993	6,117,962	9,798,691
Total Debt Service	4,607,194	25,747,506	206,181	2,145,208	948,349	3,202,255	12,788,369
Total Expenditures	13,678,705	47,523,794	1,856,685	4,946,604	4,836,265	13,995,667	32,574,219
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	5,625,000	---	---	---
Other Financing Uses	---	---	---	---	51,858	---	---
Transfers to Enterprise Funds	---	225,000	---	146,828	---	397,180	460,000
Transfers to Governmental Funds	413,872	2,029,139	---	---	398,307	2,632,181	4,115,811
Total Expenditures & Other Financing Uses	14,092,577	49,777,933	1,856,685	10,718,432	5,286,430	17,025,028	37,150,030

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	CHASKA	CHISHOLM	CIRCLE PINES	CLOQUET	COLUMBIA HEIGHTS	COON RAPIDS	CORCORAN
Class of City	3	4	4	3	3	2	4
EXPENDITURES							
General Government - Current Expenditures	2,376,132	394,195	226,166	674,858	1,347,877	2,231,815	313,258
- Capital Outlay	245,464	13,601	3,022	40,924	26,092	2,192,454	39,583
Public Safety							
Police and Ambulance - Current Expenditures	1,207,559	700,132	537,874	1,533,073	2,067,318	4,329,970	212,569
- Capital Outlay	39,881	4,112	---	3,103	82,124	197,689	25,138
Fire - Current Expenditures	295,047	135,172	122,508	918,362	729,082	2,114,971	102,181
- Capital Outlay	1,474,486	197,921	---	10,339	253,085	24,693	---
Other Public Safety - Current Expenditures	3,783	5,128	32,075	14,022	155,565	8,181	49,552
- Capital Outlay	---	---	---	---	515	---	---
Street and Highways - Maintenance	658,804	499,709	113,017	1,074,517	921,871	2,701,996	324,994
- Lighting	---	55,559	---	---	109,707	533,246	---
- Construction	4,121,082	1,202,726	---	6,688,459	311,074	598,226	243,775
- Other Capital Outlay	107,121	72,990	426	1,496,728	201,722	245,743	96,045
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	3,089	---	15,976	17,691	124,580	142,469	36,832
- Capital Outlay	---	---	486	---	---	9,620	---
Health - Current Expenditures	---	10,000	---	3,297	---	302,899	---
- Capital Outlay	---	---	---	---	---	2,608	---
Culture and Recreation							
Libraries - Current Expenditures	---	172,758	---	395,130	409,047	---	---
- Capital Outlay	---	17,849	---	6,254	8,921	---	---
Parks and Recreation - Current Expenditures	538,819	265,883	153,265	454,019	1,081,420	1,693,554	39,154
- Capital Outlay	6,636	27,340	14,437	3,198	444,074	309,352	720
Housing and Economic Development - Current Expenditures	781,572	83,048	---	264,934	786,638	1,358,681	---
- Capital Outlay	2,379,166	---	1,198,638	---	247,101	4,829	42,001
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	6,300	---	77,927	22	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	98,154	24,617	---	---	212,180	---
All Other Unallocated - Current Expenditures	5,437	167,966	---	---	106,911	122,807	---
- Capital Outlay	3,060	238	---	---	149,782	6,401	---
Capital Outlay for Enterprise Funds	6,927,860	---	---	---	---	2,846,510	---
Debt Service - Principal Payments	2,654,151	109,781	210,000	785,000	1,155,000	10,821,820	1,219,401
Debt Service - Interest and Fiscal Charges	2,792,627	84,880	128,366	146,256	320,888	2,328,828	113,384
Total Current Expenditures	5,870,242	2,594,004	1,225,498	5,427,830	7,840,038	15,752,769	1,078,540
Total Capital Outlay	15,304,756	1,536,777	1,217,009	8,249,005	1,724,490	6,438,125	447,262
Total Debt Service	5,446,778	194,661	338,366	931,256	1,475,888	13,150,648	1,332,785
Total Expenditures	26,621,776	4,325,442	2,780,873	14,608,091	11,040,416	35,341,542	2,858,587
Other Financing Uses							
Debt Redemption - Refunded Bonds	14,816,900	---	325,000	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	54,732	---	---	---	94,898	---	---
Transfers to Governmental Funds	8,632,595	20,878	191,524	1,000,101	2,504,573	3,374,510	80,500
Total Expenditures & Other Financing Uses	50,126,003	4,346,320	3,297,397	15,608,192	13,639,887	38,716,052	2,939,087

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	COTTAGE GROVE	CROOKSTON	CRYSTAL	DAYTON	DEEPHAVEN	DELANO	DETROIT LAKES
Class of City	2	4	2	4	4	4	4
EXPENDITURES							
General Government - Current Expenditures	1,712,462	786,729	1,268,537	398,365	311,485	516,571	832,641
- Capital Outlay	68,499	---	58,638	3,069	29,282	42,733	---
Public Safety							
Police and Ambulance - Current Expenditures	2,515,755	1,000,566	2,457,770	201,690	462,881	140,160	728,979
- Capital Outlay	380,480	40,918	52,015	26,684	30,743	---	34,794
Fire - Current Expenditures	648,537	404,894	488,757	83,281	68,983	110,203	164,183
- Capital Outlay	5,928	35,205	285,030	2,764	---	195,732	81,975
Other Public Safety - Current Expenditures	410,995	213,565	89,475	33,146	69,886	65,100	59,813
- Capital Outlay	---	---	245	---	10,037	---	---
Street and Highways - Maintenance	1,871,429	456,065	748,370	269,828	365,318	130,773	749,453
- Lighting	---	97,814	---	19,746	19,395	15,279	37,690
- Construction	3,032,435	845,613	3,614,018	758,736	---	47,072	802,920
- Other Capital Outlay	236,433	---	156,166	16,111	10,037	---	110,282
Sanitation - Refuse Collection & Disposal	---	120,183	---	---	---	160,166	---
- Other Sanitation	46,391	18,019	---	41,698	---	94	127,348
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	62,898	---	---	---	---
- Capital Outlay	---	---	500	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	210,338	---	---	---	6,503	177,701
- Capital Outlay	---	---	---	---	---	24,447	---
Parks and Recreation - Current Expenditures	1,340,415	757,281	1,268,625	32,894	34,872	118,775	476,154
- Capital Outlay	151,648	8,887	87,298	919	195,131	530	157,879
Housing and Economic Development - Current Expenditures	126,051	420,546	350,311	80,558	644	113,784	152,548
- Capital Outlay	2,170	1,920,398	319,742	---	---	91,705	507,054
Airport - Current Expenditures	---	109,397	---	---	---	---	47,983
- Capital Outlay	---	19,492	---	---	---	---	113,418
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	53,061	---	11,833
All Other Unallocated - Current Expenditures	628,165	119,580	---	43,656	49,961	95,699	109,184
- Capital Outlay	564	---	---	---	4,825	---	---
Capital Outlay for Enterprise Funds	1,825,883	---	---	---	---	---	365,133
Debt Service - Principal Payments	3,195,000	755,377	6,228,154	314,943	---	330,000	959,289
Debt Service - Interest and Fiscal Charges	779,803	130,737	1,122,152	149,439	---	134,910	439,115
Total Current Expenditures	9,300,200	4,714,977	6,734,743	1,204,862	1,436,486	1,473,107	3,675,510
Total Capital Outlay	5,704,040	2,870,513	4,573,652	808,283	280,055	402,219	2,173,455
Total Debt Service	3,974,803	886,114	7,350,306	464,382	---	464,910	1,398,404
Total Expenditures	18,979,043	8,471,604	18,658,701	2,477,527	1,716,541	2,340,236	7,247,369
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	439,262	---	---	---
Other Financing Uses	---	---	---	---	63,000	45,000	---
Transfers to Enterprise Funds	57,284	---	56,000	---	---	---	---
Transfers to Governmental Funds	377,166	632,671	8,091,756	46,728	145,093	236,021	1,198,576
Total Expenditures & Other Financing Uses	19,413,493	9,104,275	26,806,457	2,963,517	1,924,634	2,621,257	8,445,945

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	DILWORTH	DULUTH	EAGAN	EAST BETHEL	EAST GRAND FORKS	EDEN PRAIRIE	EDINA
Class of City	4	1	2	4	4	2	2
EXPENDITURES							
General Government - Current Expenditures	197,353	11,673,529	4,812,766	351,174	507,479	7,107,857	2,201,312
- Capital Outlay	8,105	355,638	798,450	48,921	7,796	25,314	21,433
Public Safety							
Police and Ambulance - Current Expenditures	278,563	10,732,959	5,337,635	189,166	1,328,329	3,685,934	4,137,591
- Capital Outlay	21,191	311,216	193,328	---	1,282,746	264,644	179,863
Fire - Current Expenditures	59,136	10,783,544	751,646	111,858	782,560	882,896	2,539,225
- Capital Outlay	8,409	466,663	510,443	18,296	13,286	36,693	145,495
Other Public Safety - Current Expenditures	---	1,156,793	---	72,050	97,953	752,381	405,192
- Capital Outlay	---	5,504	---	---	---	445	1,021
Street and Highways - Maintenance	167,430	9,503,716	1,456,110	333,979	866,623	2,744,443	2,935,238
- Lighting	32,177	617,318	---	---	72,687	554,855	355,504
- Construction	807,486	9,857,827	7,009,811	---	590,779	913,503	1,370,627
- Other Capital Outlay	8,026	3,039,058	126,929	140,702	3,905	252,862	509,513
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	34,735	7,435	182,003	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	6,279	---	---	---	---	---	358,593
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	2,760,395	---	---	151,132	---	---
- Capital Outlay	---	311,446	---	---	1,862	---	---
Parks and Recreation - Current Expenditures	76,335	1,204,796	2,170,001	37,114	958,639	3,375,656	1,919,759
- Capital Outlay	8,025	1,467,221	773,659	12,048	143,872	676,779	1,109,545
Housing and Economic Development - Current Expenditures	---	5,981,151	178,318	---	942,677	171,548	531,738
- Capital Outlay	---	25,901,203	---	19,555	238,724	258,203	1,292,228
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	162,107	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	1,076,752	---	---	111,940	---	---
All Other Unallocated - Current Expenditures	---	3,671,959	200,790	78,365	86,438	1,189,649	315,836
- Capital Outlay	6,017	3,070	---	2,727	52,762	---	---
Capital Outlay for Enterprise Funds	---	---	4,126,873	---	146,950	7,298,269	1,095,164
Debt Service - Principal Payments	395,044	7,926,116	12,480,000	554,000	626,227	10,200,000	1,400,000
Debt Service - Interest and Fiscal Charges	173,760	3,891,578	1,575,031	197,308	334,705	4,706,541	5,378,815
Total Current Expenditures	817,273	59,162,912	14,907,266	1,208,441	6,075,999	20,647,222	15,699,988
Total Capital Outlay	867,259	41,718,846	13,539,493	242,249	2,482,682	9,726,712	5,724,889
Total Debt Service	568,804	11,817,694	14,055,031	751,308	960,932	14,906,541	6,778,815
Total Expenditures	2,253,336	112,699,452	42,501,790	2,201,998	9,519,613	45,280,475	28,203,692
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	25,865,000
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	3,290,591	---	---	50,000	---	---
Transfers to Governmental Funds	---	13,936,032	5,582,595	340,134	884,148	6,841,318	4,293,411
Total Expenditures & Other Financing Uses	2,253,336	129,926,075	48,084,385	2,542,132	10,453,761	52,121,793	58,362,103

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	ELK RIVER	ELY	EVELETH	FAIRMONT	FALCON HEIGHTS	FARIBAULT	FARMINGTON
Class of City	3	4	4	3	4	3	4
EXPENDITURES							
General Government - Current Expenditures	932,093	460,990	364,766	686,245	293,535	841,653	965,716
- Capital Outlay	50,075	8,583	---	35,979	59,149	21,084	330,283
Public Safety							
Police and Ambulance - Current Expenditures	1,559,967	521,212	761,252	1,093,632	336,089	2,329,534	775,173
- Capital Outlay	105,874	25,413	---	58,717	---	114,570	---
Fire - Current Expenditures	277,418	244,071	328,663	181,900	126,798	933,916	133,584
- Capital Outlay	16,658	11,612	---	45,409	10,836	23,995	77,100
Other Public Safety - Current Expenditures	287,952	1,295	---	142,614	31,713	186,863	---
- Capital Outlay	4,934	---	---	10,266	---	---	---
Street and Highways - Maintenance	713,991	762,433	662,555	762,021	99,285	1,314,696	609,567
- Lighting	1,203	---	---	119,196	24,383	---	---
- Construction	2,364,937	47,883	254,878	2,803,513	100,740	2,938,583	1,643,674
- Other Capital Outlay	73,332	82,742	---	147,901	---	130,481	---
Sanitation - Refuse Collection & Disposal	---	---	306,971	---	---	---	---
- Other Sanitation	33,655	---	---	4,779	40,780	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	60,531	---	---	---	---
- Capital Outlay	---	---	67,087	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	40,678	134,171	76,651	57,073	---	449,094	---
- Capital Outlay	41,719	---	---	7,899	---	12,826	---
Parks and Recreation - Current Expenditures	330,231	46,975	302,231	454,156	107,253	839,510	604,150
- Capital Outlay	2,805,543	---	3,500	28,824	4,102	166,268	---
Housing and Economic Development - Current Expenditures	181,025	80,844	151,038	216,320	---	1,156,634	199,536
- Capital Outlay	413,051	144,436	---	650,000	---	1,331,422	667,983
Airport - Current Expenditures	---	66,975	---	140,857	---	97,691	---
- Capital Outlay	---	26,296	---	3,572	---	22,876	---
Transit - Current Expenditures	---	---	---	169,072	---	196,773	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	50,569	---	164,135	---	---	155,096	---
All Other Unallocated - Current Expenditures	---	119,284	92,383	294,703	39,078	420,583	34,765
- Capital Outlay	---	12,009	1,010	8,228	---	---	94,182
Capital Outlay for Enterprise Funds	77,602	---	---	---	---	---	38,834
Debt Service - Principal Payments	2,141,823	133,186	66,489	828,500	360,000	2,294,747	1,527,030
Debt Service - Interest and Fiscal Charges	885,943	223,881	34,705	760,960	132,206	911,336	679,446
Total Current Expenditures	4,408,782	2,438,250	3,271,176	4,322,568	1,098,914	8,922,043	3,322,491
Total Capital Outlay	5,953,725	358,974	326,475	3,800,308	174,827	4,762,105	2,852,056
Total Debt Service	3,027,766	357,067	101,194	1,589,460	492,206	3,206,083	2,206,476
Total Expenditures	13,390,273	3,154,291	3,698,845	9,712,336	1,765,947	16,890,231	8,381,023
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	1,401,093
Other Financing Uses	---	---	---	---	---	---	45,000
Transfers to Enterprise Funds	6,011	---	---	16,000	---	49,287	106,147
Transfers to Governmental Funds	1,727,546	14,653	144,150	2,115,000	488,939	2,008,031	857,209
Total Expenditures & Other Financing Uses	15,123,830	3,168,944	3,842,995	11,843,336	2,254,886	18,947,549	10,790,472

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	FERGUS FALLS	FOREST LAKE	FRIDLEY	GLENCOE	GLENWOOD	GOLDEN VALLEY	GOODVIEW
Class of City	3	4	2	4	4	2	4
EXPENDITURES							
General Government - Current Expenditures	1,012,312	413,048	1,992,520	418,239	273,213	1,742,780	203,392
- Capital Outlay	134,884	9,049	77,923	20,922	16,032	187,001	27,026
Public Safety							
Police and Ambulance - Current Expenditures	1,311,617	954,853	3,070,187	519,441	264,603	2,326,750	209,189
- Capital Outlay	74,368	12,421	103,900	---	23,158	136,315	18,652
Fire - Current Expenditures	211,355	230,799	792,918	104,528	114,825	668,744	41,697
- Capital Outlay	9,328	21,339	20,924	51,288	10,990	169,830	11,131
Other Public Safety - Current Expenditures	108,183	109,986	196,101	44,684	30,181	496,548	827
- Capital Outlay	10,312	5,125	15,651	---	---	---	---
Street and Highways - Maintenance	865,796	384,296	2,114,653	288,639	169,769	1,792,407	141,535
- Lighting	109,516	49,266	184,142	---	43,881	---	29,287
- Construction	3,786,951	260,687	1,300,868	243,485	113,990	4,038,631	184,847
- Other Capital Outlay	12,114	---	293,907	68,740	57,651	153,099	16,470
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	18,279	32,349	232,548	---	6,855	---	---
- Capital Outlay	---	---	11,050	---	---	---	---
Health - Current Expenditures	---	---	---	---	129	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	418,142	122,057	---	54,928	98,236	---	---
- Capital Outlay	3,211	1,260	---	13,276	603,549	---	---
Parks and Recreation - Current Expenditures	918,525	121,534	855,617	163,081	114,912	1,231,979	28,449
- Capital Outlay	219,720	68,345	213,525	25,337	38,853	136,509	35,080
Housing and Economic Development - Current Expenditures	812,203	488,351	1,772,659	261,048	30,500	344,886	---
- Capital Outlay	5,832	226,696	873,146	588,688	---	2,433,859	---
Airport - Current Expenditures	136,428	---	---	---	54,252	---	---
- Capital Outlay	1,021	---	---	---	16,870	---	---
Transit - Current Expenditures	65,137	---	---	---	35,843	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	1,223,006	2,795	---	166,475	11,204	---	---
- Capital Outlay	369,429	---	---	53,481	---	11,686	2,503
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,202,416	427,469	546,999	860,000	66,000	4,319,722	395,000
Debt Service - Interest and Fiscal Charges	644,682	220,541	1,037,030	270,597	55,702	2,335,811	219,501
Total Current Expenditures	7,210,499	2,909,334	11,211,345	2,021,063	1,248,403	8,604,094	654,376
Total Capital Outlay	4,627,170	604,922	2,910,894	1,065,217	881,093	7,266,930	295,709
Total Debt Service	1,847,098	648,010	1,584,029	1,130,597	121,702	6,655,533	614,501
Total Expenditures	13,684,767	4,162,266	15,706,268	4,216,877	2,251,198	22,526,557	1,564,586
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	14,460,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	300,146	---	104,274	---	---	---
Transfers to Governmental Funds	386,530	50,230	7,579,462	594,367	14,214	6,150,489	815,900
Total Expenditures & Other Financing Uses	14,071,297	4,512,642	23,285,730	4,915,518	2,265,412	43,137,046	2,380,486

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	GRAND RAPIDS	GRANITE FALLS	GRANT	HAM LAKE	HASTINGS	HERMANTOWN	HIBBING
Class of City	4	4	4	4	3	4	3
EXPENDITURES							
General Government - Current Expenditures	952,365	268,118	174,241	458,854	984,433	471,399	1,092,537
- Capital Outlay	8,878	117,889	---	19,453	84,087	6,965	493,279
Public Safety							
Police and Ambulance - Current Expenditures	947,844	257,004	11,225	191,555	1,829,913	690,128	2,220,370
- Capital Outlay	64,374	6,778	---	---	50,802	23,859	25,008
Fire - Current Expenditures	270,651	50,795	126,516	174,543	834,700	187,826	1,572,858
- Capital Outlay	15,938	400	---	41,370	31,484	---	242,961
Other Public Safety - Current Expenditures	---	9,690	2,598	114,161	129,690	49,470	156,105
- Capital Outlay	---	---	---	7,383	1,864	5,832	---
Street and Highways - Maintenance	1,137,161	234,713	184,725	407,911	855,341	257,722	1,717,011
- Lighting	281,222	23,549	519	12,790	150,799	---	19,630
- Construction	2,160,887	205,137	---	390,594	281,064	409,393	1,875,515
- Other Capital Outlay	401,277	85,676	---	33,781	201,546	---	251,213
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	14,493	15,487	36,318	29,213	18,272	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	387,522	39,675	---	---	---	---	615,099
- Capital Outlay	174,060	1,023	---	---	---	---	76,063
Parks and Recreation - Current Expenditures	702,003	128,407	168	46,390	586,222	80,799	1,580,526
- Capital Outlay	379,952	55,626	---	10,285	155,996	74,642	215,071
Housing and Economic Development - Current Expenditures	12,098	105,493	---	14,410	48,197	1,330,455	243,320
- Capital Outlay	15,858	107,282	---	---	199,060	---	163,597
Airport - Current Expenditures	30,000	---	---	---	---	---	---
- Capital Outlay	---	939,781	---	---	---	---	---
Transit - Current Expenditures	---	64,930	---	---	---	---	131,956
- Capital Outlay	---	---	---	---	---	---	54,832
Unallocated Insurance	---	---	---	---	244,920	---	909,900
All Other Unallocated - Current Expenditures	---	33,795	11,222	276,720	5,483	79,814	307,292
- Capital Outlay	---	---	---	---	32,663	35,609	13,685
Capital Outlay for Enterprise Funds	---	---	---	---	---	96,878	---
Debt Service - Principal Payments	797,000	340,000	125,000	179,000	1,301,041	231,113	787,841
Debt Service - Interest and Fiscal Charges	526,121	159,803	34,623	61,731	954,045	229,973	460,280
Total Current Expenditures	4,720,866	1,230,662	526,701	1,733,652	5,698,911	3,165,885	10,566,604
Total Capital Outlay	3,221,224	1,519,592	---	502,866	1,038,566	653,178	3,411,224
Total Debt Service	1,323,121	499,803	159,623	240,731	2,255,086	461,086	1,248,121
Total Expenditures	9,265,211	3,250,057	686,324	2,477,249	8,992,563	4,280,149	15,225,949
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	350,385
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	171,000	---	---	575,000	---	165,000
Transfers to Governmental Funds	1,543,466	121,334	---	235,802	581,035	375,000	143,217
Total Expenditures & Other Financing Uses	10,808,677	3,542,391	686,324	2,713,051	10,148,598	4,655,149	15,884,551

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	HOPKINS	HUGO	HUTCHINSON	INDEPENDENCE	INTERNATIONAL FALLS	INVER GROVE HEIGHTS	JACKSON
Class of City	3	4	3	4	4	2	4
EXPENDITURES							
General Government - Current Expenditures	1,586,151	532,150	920,995	189,679	755,164	1,371,441	477,138
- Capital Outlay	5,725	24,152	151,265	27,928	772	53,243	---
Public Safety							
Police and Ambulance - Current Expenditures	2,276,655	246,198	1,628,235	406,034	1,103,104	2,470,870	349,809
- Capital Outlay	32,545	---	24,551	---	4,235	14,503	---
Fire - Current Expenditures	399,462	102,717	259,612	37,903	366,078	594,475	126,139
- Capital Outlay	9,668	9,603	45,142	---	1,763	61,470	---
Other Public Safety - Current Expenditures	275,866	70,842	140,726	43,655	86,441	297,149	9,080
- Capital Outlay	2,666	2,117	54,886	---	156	23,488	---
Street and Highways - Maintenance	1,029,388	259,584	1,168,512	308,844	833,448	1,388,190	357,112
- Lighting	117,010	23,725	60,113	781	191,677	70,297	---
- Construction	1,212,761	---	1,980,589	6,268	1,731,530	4,051,634	---
- Other Capital Outlay	8,903	7,841	6,098	1,698	32,745	9,545	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	93,303	---
- Other Sanitation	---	---	---	24,231	5,217	---	8,651
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	62,823	---	---	---	3,330	---	41,741
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	96,687	---	200,049	---	123,472
- Capital Outlay	---	---	---	---	76,059	---	52,397
Parks and Recreation - Current Expenditures	531,558	2,048	1,301,725	6,650	96,131	396,715	288,406
- Capital Outlay	34,522	4,319	136,350	---	22,034	32,674	---
Housing and Economic Development - Current Expenditures	713,909	---	649,471	---	140,796	---	---
- Capital Outlay	355,025	---	586,152	---	---	---	---
Airport - Current Expenditures	---	---	95,322	---	959,940	---	---
- Capital Outlay	---	---	415	---	1,833,295	---	---
Transit - Current Expenditures	---	---	128,551	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	14,808	---	56,541	23,129	---	---	---
All Other Unallocated - Current Expenditures	14,695	24,164	260,808	---	495,173	---	82,226
- Capital Outlay	133,565	---	36,728	---	45,810	---	---
Capital Outlay for Enterprise Funds	---	---	---	47,040	250,244	---	748,045
Debt Service - Principal Payments	1,026,600	235,000	2,284,945	325,000	1,640,000	7,575,000	113,566
Debt Service - Interest and Fiscal Charges	576,302	147,943	1,072,235	149,053	302,075	1,614,269	65,915
Total Current Expenditures	7,022,325	1,261,428	6,767,298	1,040,906	5,236,548	6,682,440	1,863,774
Total Capital Outlay	1,795,380	48,032	3,022,176	82,934	3,998,643	4,246,557	800,442
Total Debt Service	1,602,902	382,943	3,357,180	474,053	1,942,075	9,189,269	179,481
Total Expenditures	10,420,607	1,692,403	13,146,654	1,597,893	11,177,266	20,118,266	2,843,697
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	2,200,000
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	408,211	241,600
Transfers to Governmental Funds	2,376,001	253,936	597,192	20,319	1,677,565	2,843,510	111,470
Total Expenditures & Other Financing Uses	12,796,608	1,946,339	13,743,846	1,618,212	12,854,831	23,369,987	5,396,767

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	JORDAN	KASSON	LA CRESCENT	LAKE CITY	LAKE ELMO	LAKEVILLE	LAUDERDALE
Class of City	4	4	4	4	4	2	4
EXPENDITURES							
General Government - Current Expenditures	240,266	275,755	283,531	366,583	548,025	1,305,576	165,045
- Capital Outlay	23,989	2,320	106,208	6,421	48,284	98,934	3,012
Public Safety							
Police and Ambulance - Current Expenditures	271,732	253,367	277,233	574,863	147,674	3,216,385	167,622
- Capital Outlay	2,161	1,659	1,985	48,564	---	143,292	---
Fire - Current Expenditures	138,075	33,357	73,015	64,045	124,083	505,926	25,289
- Capital Outlay	246,693	5,841	153,853	54,584	34,990	65,638	---
Other Public Safety - Current Expenditures	34,719	17,682	23,090	2,718	77,496	440,654	---
- Capital Outlay	---	---	4,558	10,497	9,434	3,929	---
Street and Highways - Maintenance	148,250	219,459	392,001	234,473	205,229	1,814,174	57,830
- Lighting	37,947	14,827	35,375	---	10,095	216,288	5,170
- Construction	988,694	78,208	557,403	9,688	645,598	8,300,567	9,415
- Other Capital Outlay	5,214	7,025	691	4,939	206,371	111,786	---
Sanitation - Refuse Collection & Disposal	1,279	2,042	---	13,833	---	---	---
- Other Sanitation	---	305	---	8,750	49,024	28,608	18,104
- Capital Outlay	---	---	---	22,000	---	---	---
Health - Current Expenditures	---	3,100	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	8,306	70,642	36,944	116,397	---	---	---
- Capital Outlay	473	2,445	2,326	8,659	---	---	---
Parks and Recreation - Current Expenditures	52,675	176,753	142,983	189,806	105,149	1,095,438	25,057
- Capital Outlay	172,972	52,292	349,497	32,497	62,179	2,201,633	13,616
Housing and Economic Development - Current Expenditures	250,480	46,713	---	230,214	---	368,529	---
- Capital Outlay	157,940	23,065	---	479	---	636,578	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	18,751	19,924	---	---	---	191,021	---
All Other Unallocated - Current Expenditures	19,148	24,690	---	82,628	2,350	---	59,529
- Capital Outlay	---	15,573	---	14,174	---	---	13,553
Capital Outlay for Enterprise Funds	---	---	---	2,013,446	---	6,527,635	---
Debt Service - Principal Payments	315,000	95,000	580,000	951,546	---	10,755,000	90,000
Debt Service - Interest and Fiscal Charges	424,581	37,354	222,303	179,454	7,300	2,590,109	52,045
Total Current Expenditures	1,221,628	1,158,616	1,264,172	1,884,310	1,269,125	9,182,599	523,646
Total Capital Outlay	1,598,136	188,428	1,176,521	2,225,948	1,006,856	18,089,992	39,596
Total Debt Service	739,581	132,354	802,303	1,131,000	7,300	13,345,109	142,045
Total Expenditures	3,559,345	1,479,398	3,242,996	5,241,258	2,283,281	40,617,700	705,287
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	2,025,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	8,666	---
Transfers to Governmental Funds	295,509	2,000	201,057	452,979	---	7,639,460	187,931
Total Expenditures & Other Financing Uses	3,854,854	1,481,398	3,444,053	5,694,237	2,283,281	50,290,826	893,218

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE
Class of City	4	4	4	4	4	4	4
EXPENDITURES							
General Government - Current Expenditures	244,769	817,167	690,165	340,831	426,058	180,618	311,888
- Capital Outlay	3,285	122,081	58,658	47,225	---	23,819	1,840
Public Safety							
Police and Ambulance - Current Expenditures	562,133	1,037,594	622,918	578,850	653,448	250,291	434,177
- Capital Outlay	77,029	44,184	---	---	6,271	15,027	22,248
Fire - Current Expenditures	87,428	268,000	122,418	215,366	156,865	42,771	105,679
- Capital Outlay	8,766	63,000	5,890	18,062	---	22,145	19,039
Other Public Safety - Current Expenditures	26,699	132,884	114,459	83,832	162,913	8,353	53,332
- Capital Outlay	---	5,947	2,316	7,165	---	---	2,801
Street and Highways - Maintenance	345,272	773,255	438,202	175,926	453,958	251,450	295,606
- Lighting	---	27,406	18,215	37,887	77,246	65,204	36,398
- Construction	---	3,408,812	25,826	189,484	---	---	176,850
- Other Capital Outlay	---	22,705	---	27,537	4,491	26,022	92,755
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	47,197	21,337	9,939	---	---	---
- Capital Outlay	---	5,473	---	---	---	---	---
Health - Current Expenditures	114,846	---	---	---	---	---	---
- Capital Outlay	1,024,350	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	76,181	---	18,547	---	160,078
- Capital Outlay	---	---	2,874	---	---	---	22,918
Parks and Recreation - Current Expenditures	505,454	508,331	535,961	222,697	253,331	35,601	187,917
- Capital Outlay	31,069	117,734	214,746	169,068	8,184	10,644	46,975
Housing and Economic Development - Current Expenditures	186,943	302,991	---	---	349,922	122,502	406,756
- Capital Outlay	158,981	49,476	---	1,288,279	14,644	---	808,989
Airport - Current Expenditures	21,678	---	39,393	---	88,904	9,864	---
- Capital Outlay	---	---	---	---	192,392	12,302	---
Transit - Current Expenditures	123,598	---	12,567	---	---	---	---
- Capital Outlay	3,381	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	53,038	273,370	173,320	10,253	424,781	---	55,199
- Capital Outlay	---	403	324,987	---	19,767	10,520	20,826
Capital Outlay for Enterprise Funds	---	---	---	32,836	2,968,936	159,146	---
Debt Service - Principal Payments	395,472	2,483,000	316,660	885,000	888,698	140,000	372,380
Debt Service - Interest and Fiscal Charges	578,373	397,061	89,420	349,429	632,907	123,852	152,981
Total Current Expenditures	2,271,858	4,188,195	2,865,136	1,675,581	3,065,973	966,654	2,047,030
Total Capital Outlay	1,306,861	3,839,815	635,297	1,779,656	3,214,685	279,625	1,215,241
Total Debt Service	973,845	2,880,061	406,080	1,234,429	1,521,605	263,852	525,361
Total Expenditures	4,552,564	10,908,071	3,906,513	4,689,666	7,802,263	1,510,131	3,787,632
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	1,081,641	---	16,575	---	---
Transfers to Enterprise Funds	---	---	37,000	---	40,613	---	66,201
Transfers to Governmental Funds	1,078,761	46,122	1,018,671	329,898	712,875	25,700	173,796
Total Expenditures & Other Financing Uses	5,631,325	10,954,193	6,043,825	5,019,564	8,572,326	1,535,831	4,027,629

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	MAHTOMEDI	MANKATO	MAPLE GROVE	MAPLEWOOD	MARSHALL	MEDINA	MELROSE
Class of City	4	2	2	2	3	4	4
EXPENDITURES							
General Government - Current Expenditures	454,550	1,471,795	2,906,233	2,417,922	1,303,476	392,403	355,114
- Capital Outlay	23,951	630,464	267,083	28,688	74,937	18,418	8,516
Public Safety							
Police and Ambulance - Current Expenditures	204,682	3,137,338	3,378,177	3,559,789	1,334,498	409,312	360,288
- Capital Outlay	---	209,748	150,686	164,263	57,219	57,429	111,812
Fire - Current Expenditures	165,844	1,917,726	932,559	1,158,862	355,801	147,248	73,699
- Capital Outlay	54,602	204,821	186,709	13,563	126,405	---	103,697
Other Public Safety - Current Expenditures	199,127	167,962	637,026	866,330	10,886	79,900	16,923
- Capital Outlay	---	127	20,204	3,260	---	---	---
Street and Highways - Maintenance	261,399	3,323,425	2,391,743	1,294,274	1,152,291	316,125	212,971
- Lighting	31,325	187,076	---	145,644	173,069	---	13,506
- Construction	1,835,337	5,357,933	27,259,590	1,098,355	242,854	355,695	649,304
- Other Capital Outlay	73,125	56,285	186,734	28,865	166,193	96,481	1,643
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	38,397	---	480,384	218,107	---	27,052	13,913
- Capital Outlay	---	---	2,797	---	---	---	---
Health - Current Expenditures	---	---	---	52,203	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	420,674	---	---	579,523	---	---
- Capital Outlay	---	---	---	---	2,010	---	---
Parks and Recreation - Current Expenditures	96,120	1,796,437	2,260,553	1,513,573	961,839	42,484	34,278
- Capital Outlay	164,646	134,671	435,877	2,050,144	97,279	5,367	15,790
Housing and Economic Development - Current Expenditures	---	791,284	172,621	362,126	797,288	56,868	150,595
- Capital Outlay	---	1,069,028	7,312,135	527	514,647	2,624	---
Airport - Current Expenditures	---	---	---	---	296,964	---	---
- Capital Outlay	---	---	---	---	1,615,772	---	---
Transit - Current Expenditures	---	---	1,241,992	---	127,443	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	16,053	---
All Other Unallocated - Current Expenditures	---	---	671,169	127,771	---	---	---
- Capital Outlay	---	---	1,288,188	78,246	---	---	113,931
Capital Outlay for Enterprise Funds	1,256,484	---	3,671,785	---	---	44,641	276,982
Debt Service - Principal Payments	384,777	3,400,000	4,400,000	6,355,000	1,218,981	485,000	125,000
Debt Service - Interest and Fiscal Charges	302,013	1,125,980	2,373,343	2,240,784	495,058	135,247	137,222
Total Current Expenditures	1,451,444	13,213,717	15,072,457	11,716,601	7,093,078	1,487,445	1,231,287
Total Capital Outlay	3,408,145	7,663,077	40,781,788	3,465,911	2,897,316	580,655	1,281,675
Total Debt Service	686,790	4,525,980	6,773,343	8,595,784	1,714,039	620,247	262,222
Total Expenditures	5,546,379	25,402,774	62,627,588	23,778,296	11,704,433	2,688,347	2,775,184
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	1,285,139	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	54,000	153,120	685,000	---	---
Transfers to Governmental Funds	118,345	752,469	4,613,822	890,038	1,372,377	621,706	1,045,523
Total Expenditures & Other Financing Uses	5,664,724	26,155,243	68,580,549	24,821,454	13,761,810	3,310,053	3,820,707

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	MENDOTA HEIGHTS	MINNEAPOLIS	MINNETONKA	MINNETRISTA	MONTEVIDEO	MONTICELLO	MOORHEAD
Class of City	4	1	2	4	4	4	2
EXPENDITURES							
General Government - Current Expenditures	686,391	46,999,729	4,314,694	412,362	416,876	676,754	2,336,966
- Capital Outlay	---	13,196,387	330,431	5,770	44,666	23,017	---
Public Safety							
Police and Ambulance - Current Expenditures	1,272,771	75,982,662	4,841,972	477,422	501,452	302,808	3,944,274
- Capital Outlay	38,592	1,674,449	321,785	---	12,242	---	114,464
Fire - Current Expenditures	210,117	34,650,682	854,903	118,182	55,993	152,326	1,829,159
- Capital Outlay	11,743	998,550	1,002,821	---	71,448	7,552	64,009
Other Public Safety - Current Expenditures	135,187	14,528,345	771,426	109,675	73,784	148,529	249,733
- Capital Outlay	---	51,531	27,628	---	---	---	225
Street and Highways - Maintenance	463,908	24,275,113	1,684,951	408,828	405,450	690,931	2,426,758
- Lighting	7,001	9,724,444	198,731	3,822	75,593	52,574	302,139
- Construction	2,206,170	14,218,858	2,760,850	84,196	692,809	374,098	3,199,495
- Other Capital Outlay	18,377	18,510,468	350,171	105,242	163,688	72,263	51,384
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	317,280	---
- Other Sanitation	8,709	---	---	42,200	2,788	11,773	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	10,031,394	131,276	---	200	---	---
- Capital Outlay	---	22,370	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	16,827,423	---	---	46,954	26,809	525,852
- Capital Outlay	---	1,345,171	---	---	---	4,955	25,201
Parks and Recreation - Current Expenditures	386,442	38,745,192	2,434,764	5,997	374,557	192,089	1,370,984
- Capital Outlay	15,623	9,233,137	2,408,027	14,072	37,714	33,151	159,182
Housing and Economic Development - Current Expenditures	---	29,753,451	---	---	456,269	196,068	2,737,414
- Capital Outlay	---	72,363,022	176,663	---	---	295,661	1,936,466
Airport - Current Expenditures	---	---	---	---	34,112	---	---
- Capital Outlay	---	---	---	---	510	---	---
Transit - Current Expenditures	---	---	---	---	83,879	---	822,622
- Capital Outlay	---	---	---	---	---	---	53,071
Unallocated Insurance	---	---	50,000	19,146	86,037	59,628	---
All Other Unallocated - Current Expenditures	---	4,862,423	189,396	119,916	758,321	346	7,700
- Capital Outlay	---	8,011,453	---	---	5,811	---	---
Capital Outlay for Enterprise Funds	---	3,385,246	4,422,083	265,404	---	2,361,888	854,127
Debt Service - Principal Payments	1,455,000	105,006,685	5,510,000	340,000	509,666	2,550,000	3,535,000
Debt Service - Interest and Fiscal Charges	751,600	33,303,380	631,959	252,457	290,551	628,449	2,435,653
Total Current Expenditures	3,170,526	306,380,858	15,472,113	1,717,550	3,372,265	2,827,915	16,553,601
Total Capital Outlay	2,290,505	143,010,642	11,800,459	474,684	1,028,888	3,172,585	6,457,624
Total Debt Service	2,206,600	138,310,065	6,141,959	592,457	800,217	3,178,449	5,970,653
Total Expenditures	7,667,631	587,701,565	33,414,531	2,784,691	5,201,370	9,178,949	28,981,878
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	6,424,575
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	62,500	21,612,796	100,000	15,007	---	---	645,250
Transfers to Governmental Funds	167,624	83,681,067	4,851,225	105,000	567,179	1,019,004	2,534,528
Total Expenditures & Other Financing Uses	7,897,755	692,995,428	38,365,756	2,904,698	5,768,549	10,197,953	38,586,231

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	MORA	MORRIS	MOUND	MOUNDS VIEW	MOUNTAIN IRON	NEW BRIGHTON	NEW HOPE
Class of City	4	4	4	3	4	2	2
EXPENDITURES							
General Government - Current Expenditures	201,793	400,538	637,763	853,419	444,992	1,629,532	1,196,588
- Capital Outlay	23,973	21,026	14,036	62,270	8,673	230,799	112,761
Public Safety							
Police and Ambulance - Current Expenditures	372,709	531,659	830,829	1,140,873	357,203	1,774,121	2,737,498
- Capital Outlay	19,363	24,404	54,794	81,927	---	63,507	67,177
Fire - Current Expenditures	51,984	75,975	275,082	173,029	52,860	328,126	846,207
- Capital Outlay	---	11,140	62,069	---	8,383	2,876	60,633
Other Public Safety - Current Expenditures	35,588	51,570	173,987	33,977	9,926	4,766	268,471
- Capital Outlay	---	213	2,643	---	---	---	---
Street and Highways - Maintenance	171,716	362,111	513,801	310,088	460,581	624,550	884,436
- Lighting	20,554	53,796	---	49,095	---	---	88,124
- Construction	404,612	201,824	800,012	1,894,108	55,931	2,739,456	1,972,950
- Other Capital Outlay	6,699	105,441	56,056	63,964	39,037	26,267	359,305
Sanitation - Refuse Collection & Disposal	---	225,293	---	---	---	---	53,921
- Other Sanitation	---	---	---	24,960	---	156,670	130,648
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	152,896	---	---	87,965	---	---
- Capital Outlay	---	38,698	---	---	13,700	---	---
Parks and Recreation - Current Expenditures	83,354	148,320	193,302	695,019	137,945	1,541,332	1,202,879
- Capital Outlay	37,266	34,894	69,192	32,568	45,649	156,937	388,901
Housing and Economic Development - Current Expenditures	6,876	80,573	5,440	96,575	370,672	408,008	366,334
- Capital Outlay	---	---	---	1,575	---	4,655,759	1,105,038
Airport - Current Expenditures	41,818	39,467	---	---	---	---	---
- Capital Outlay	---	12,914	---	---	---	---	---
Transit - Current Expenditures	---	167,884	---	---	---	---	---
- Capital Outlay	---	48,325	---	---	---	---	---
Unallocated Insurance	42,636	---	---	---	---	---	74,976
All Other Unallocated - Current Expenditures	45,977	77,273	18,953	360,220	79,117	---	144,989
- Capital Outlay	9,406	---	80,089	---	---	---	4,190
Capital Outlay for Enterprise Funds	---	330,866	---	---	189,752	5,108,413	4,462,480
Debt Service - Principal Payments	242,200	270,701	610,000	5,393,181	375,000	3,294,064	5,110,000
Debt Service - Interest and Fiscal Charges	171,963	181,875	195,765	1,051,114	93,789	1,660,327	780,934
Total Current Expenditures	1,075,005	2,367,355	2,649,157	3,737,255	2,001,261	6,467,105	7,995,071
Total Capital Outlay	501,319	829,745	1,138,891	2,136,412	361,125	12,984,014	8,533,435
Total Debt Service	414,163	452,576	805,765	6,444,295	468,789	4,954,391	5,890,934
Total Expenditures	1,990,487	3,649,676	4,593,813	12,317,962	2,831,175	24,405,510	22,419,440
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	3,484,841	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	306,125	7,250	192,644	254,846	527,392	2,268,366	9,643,183
Total Expenditures & Other Financing Uses	2,296,612	3,656,926	4,786,457	16,057,649	3,358,567	26,673,876	32,062,623

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	NEW PRAGUE	NEW ULM	NEWPORT	NORTH BRANCH	NORTH MANKATO	NORTH OAKS	NORTH ST. PAUL
Class of City	4	3	4	4	3	4	3
EXPENDITURES							
General Government - Current Expenditures	315,966	1,333,441	455,662	451,163	641,175	193,363	409,851
- Capital Outlay	688	20,870	195	---	11,707	8,649	4,567
Public Safety							
Police and Ambulance - Current Expenditures	482,213	1,108,953	543,773	206,782	645,278	276,016	1,051,652
- Capital Outlay	25,184	61,686	---	12,426	49,578	---	23,142
Fire - Current Expenditures	75,293	190,833	87,460	88,821	116,666	324,300	174,727
- Capital Outlay	15,285	1,302,312	---	50,000	309,190	---	310,651
Other Public Safety - Current Expenditures	78,849	---	5,226	114,326	155,908	137,217	109,683
- Capital Outlay	---	---	---	---	24,773	---	3,403
Street and Highways - Maintenance	273,654	972,158	202,227	321,965	943,066	46,430	490,924
- Lighting	36,513	79,749	29,379	---	145,082	2,467	27,000
- Construction	965	2,704,128	52,818	250,593	2,630,684	---	743,100
- Other Capital Outlay	---	110,204	3,883	10,500	354,331	---	4,044
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	30,030	---	---	101,750	15,479
- Capital Outlay	---	---	---	---	---	---	743
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	14,172	471,832	---	6,394	158,094	---	---
- Capital Outlay	---	9,980	---	---	---	---	---
Parks and Recreation - Current Expenditures	161,339	1,121,793	125,417	127,617	484,979	14,876	500,706
- Capital Outlay	9,407	441,118	2,466	---	173,421	---	99,617
Housing and Economic Development - Current Expenditures	352,742	898,385	---	84,560	80,451	---	---
- Capital Outlay	1,963,214	---	300,000	231,358	154,867	---	7,054
Airport - Current Expenditures	---	35,665	---	---	---	---	---
- Capital Outlay	---	94,927	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	34,604	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	41,481	---	9,306	40,000
All Other Unallocated - Current Expenditures	9,310	251,873	32,954	56,611	144,173	116,072	12,470
- Capital Outlay	---	7,468	54,126	112,507	105,045	---	---
Capital Outlay for Enterprise Funds	---	---	---	387,094	---	---	466,837
Debt Service - Principal Payments	432,630	1,173,440	239,655	609,220	2,290,000	---	320,000
Debt Service - Interest and Fiscal Charges	152,841	844,392	317,275	293,225	851,803	---	148,955
Total Current Expenditures	1,800,051	6,464,682	1,512,128	1,499,720	3,549,476	1,221,797	2,832,492
Total Capital Outlay	2,014,743	4,752,693	413,488	1,054,478	3,813,596	8,649	1,663,158
Total Debt Service	585,471	2,017,832	556,930	902,445	3,141,803	---	468,955
Total Expenditures	4,400,265	13,235,207	2,482,546	3,456,643	10,504,875	1,230,446	4,964,605
Other Financing Uses							
Debt Redemption - Refunded Bonds	932,410	---	---	---	---	---	---
Other Financing Uses	28,053	4,230	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	133,164	41,434	424,392	195,811	125,609	---	1,164,933
Total Expenditures & Other Financing Uses	5,493,892	13,280,871	2,906,938	3,652,454	10,630,484	1,230,446	6,129,538

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	NORTHFIELD	OAK GROVE	OAK PARK HEIGHTS	OAKDALE	OLIVIA	ORONO	OSSEO
Class of City	3	4	4	3	4	4	4
EXPENDITURES							
General Government - Current Expenditures	1,021,912	437,650	441,852	1,606,337	218,593	719,153	232,757
- Capital Outlay	95,629	227,404	6,663	448,721	32,188	28,463	9,571
Public Safety							
Police and Ambulance - Current Expenditures	1,428,501	---	674,818	1,931,090	221,207	1,183,868	272,797
- Capital Outlay	53,316	---	25,444	89,321	31,523	85,504	620
Fire - Current Expenditures	227,736	96,968	55,428	349,995	48,424	198,719	60,346
- Capital Outlay	---	19,710	---	---	---	---	47,774
Other Public Safety - Current Expenditures	141,870	76,090	66,311	218,341	3,268	313,500	16,042
- Capital Outlay	---	---	6,289	---	---	7,383	---
Street and Highways - Maintenance	675,395	241,102	94,304	647,138	207,369	456,342	51,672
- Lighting	135,836	---	42,307	---	---	12,550	30,299
- Construction	1,160,528	423,284	660,764	2,773,733	460,416	189,720	712,709
- Other Capital Outlay	6,996	48,254	---	13,721	62,173	37,462	42,971
Sanitation - Refuse Collection & Disposal	---	---	394,392	---	---	---	---
- Other Sanitation	---	25,666	39,783	---	---	68,634	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	483,683	---	---	---	38,990	---	---
- Capital Outlay	16,209	---	---	---	517,542	---	---
Parks and Recreation - Current Expenditures	471,994	27,933	185,372	590,032	108,822	51,142	37,404
- Capital Outlay	129,007	19,581	54,537	828,178	34,687	120,567	431
Housing and Economic Development - Current Expenditures	16,586	---	---	173,401	---	---	45,886
- Capital Outlay	241,866	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	14,474	---	---
- Capital Outlay	---	---	---	---	16,103	---	---
Transit - Current Expenditures	165,106	---	---	14,285	2,530	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	75,145	---	---	102,558	---	---	---
All Other Unallocated - Current Expenditures	211,926	22,973	---	247,854	1,271	431,501	25,136
- Capital Outlay	16,388	---	61,593	2,405	---	---	---
Capital Outlay for Enterprise Funds	---	---	183,918	506,935	---	2,260	---
Debt Service - Principal Payments	1,786,000	246,014	160,000	5,284,253	267,234	300,000	300,000
Debt Service - Interest and Fiscal Charges	612,663	98,764	108,737	1,490,404	149,422	320,682	530,398
Total Current Expenditures	5,055,690	928,382	1,994,567	5,881,031	864,948	3,435,409	772,339
Total Capital Outlay	1,719,939	738,233	999,208	4,663,014	1,154,632	471,359	814,076
Total Debt Service	2,398,663	344,778	268,737	6,774,657	416,656	620,682	830,398
Total Expenditures	9,174,292	2,011,393	3,262,512	17,318,702	2,436,236	4,527,450	2,416,813
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	2,400,000
Other Financing Uses	---	---	---	---	300,000	---	---
Transfers to Enterprise Funds	155,300	---	---	---	---	---	---
Transfers to Governmental Funds	1,872,221	544,498	205,000	2,379,913	---	384,700	186,971
Total Expenditures & Other Financing Uses	11,201,813	2,555,891	3,467,512	19,698,615	2,736,236	4,912,150	5,003,784

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	OTSEGO	OWATONNA	PARK RAPIDS	PINE CITY	PIPESTONE	PLAINVIEW	PLYMOUTH
Class of City	4	3	4	4	4	4	2
EXPENDITURES							
General Government - Current Expenditures	555,732	925,795	333,996	344,050	328,092	223,935	2,941,961
- Capital Outlay	21,481	202,392	4,835	3,583	7,477	1,501	923,163
Public Safety							
Police and Ambulance - Current Expenditures	96,360	1,875,516	293,757	133,860	432,292	267,321	4,616,415
- Capital Outlay	---	166,583	2,061	---	---	34,418	19,538
Fire - Current Expenditures	90,436	656,688	80,007	93,791	109,038	50,940	1,004,961
- Capital Outlay	---	1,293,801	7,874	1,830	---	---	14,920
Other Public Safety - Current Expenditures	27,150	265,693	40,276	46,263	---	13,398	7,249
- Capital Outlay	---	---	---	---	---	---	---
Street and Highways - Maintenance	240,733	1,766,910	225,808	200,891	253,635	143,314	2,213,424
- Lighting	15,252	---	41,226	27,543	59,304	23,627	491,495
- Construction	573,373	4,963,094	546,766	---	16,247	---	9,539,959
- Other Capital Outlay	22,375	279,193	3,578	20,271	30,855	---	1,862
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	28,277	149,118	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	749,530	35,504	7,214	52,000	66,035	---
- Capital Outlay	---	38,650	---	---	24,977	21,346	---
Parks and Recreation - Current Expenditures	88,352	1,778,892	15,856	57,694	332,442	129,551	2,657,371
- Capital Outlay	18,398	257,825	29,522	3,800	882,419	48,715	8,365,721
Housing and Economic Development - Current Expenditures	---	524,105	536,580	---	75,604	76,379	1,560,295
- Capital Outlay	---	541,602	---	846,389	190,766	---	---
Airport - Current Expenditures	---	58,434	49,704	2,395	41,252	---	---
- Capital Outlay	---	3,168,631	311,586	6,500	---	---	---
Transit - Current Expenditures	---	---	10,200	8,930	74,428	---	1,404,906
- Capital Outlay	---	---	---	---	6,036	---	---
Unallocated Insurance	---	681,193	22,257	---	8,619	---	---
All Other Unallocated - Current Expenditures	---	148,981	824	21,304	144,597	42,371	247,652
- Capital Outlay	6,051	258	18,253	61,704	52,073	10,336	3,870
Capital Outlay for Enterprise Funds	---	---	2,683,491	---	---	---	744,837
Debt Service - Principal Payments	55,000	1,406,364	298,749	126,000	372,410	320,000	3,060,000
Debt Service - Interest and Fiscal Charges	21,860	303,496	148,354	121,469	199,012	170,449	770,539
Total Current Expenditures	1,142,292	9,580,855	1,685,995	943,935	1,911,303	1,036,871	17,145,729
Total Capital Outlay	641,678	10,912,029	3,607,966	944,077	1,210,850	116,316	19,613,870
Total Debt Service	76,860	1,709,860	447,103	247,469	571,422	490,449	3,830,539
Total Expenditures	1,860,830	22,202,744	5,741,064	2,135,481	3,693,575	1,643,636	40,590,138
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	537,685
Transfers to Governmental Funds	35,910	1,017,124	71,220	361,265	297,335	25,598	16,563,970
Total Expenditures & Other Financing Uses	1,896,740	23,219,868	5,812,284	2,496,746	3,990,910	1,669,234	57,691,793

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	PRINCETON	PRIOR LAKE	PROCTOR	RAMSEY	RED WING	REDWOOD FALLS	RICHFIELD
Class of City	4	3	4	3	3	4	2
EXPENDITURES							
General Government - Current Expenditures	307,657	1,100,699	286,805	851,266	1,530,848	439,495	1,777,844
- Capital Outlay	2,236	55,871	1,040	48,801	176,719	---	---
Public Safety							
Police and Ambulance - Current Expenditures	371,444	1,401,684	330,932	878,209	1,958,420	591,279	4,462,497
- Capital Outlay	74,952	47,342	4,383	702,410	64,891	27,732	25,672
Fire - Current Expenditures	151,160	204,838	29,842	101,647	1,220,077	115,827	1,870,211
- Capital Outlay	61,801	41,307	23,777	13,324	234,230	69,919	4,739
Other Public Safety - Current Expenditures	28,501	287,342	16,664	153,725	88,467	72,311	333,563
- Capital Outlay	---	4,913	---	---	33,951	---	1,093
Street and Highways - Maintenance	283,597	651,777	179,061	449,249	1,606,640	450,287	1,695,317
- Lighting	---	---	2,074	---	114,443	---	39,611
- Construction	252,183	1,552,361	117,979	3,491,852	3,536,012	18,555	2,005,073
- Other Capital Outlay	138,907	2,212,188	1,974	102,326	12,638	3,369	27,599
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	1,460	---	---	---	---	---	86,984
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	149,167	---	168,390
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	13,735	9,674	---	---	768,333	166,486	---
- Capital Outlay	2,564	---	---	---	46,218	158,464	---
Parks and Recreation - Current Expenditures	70,089	868,980	49,535	289,315	2,222,014	359,101	2,169,994
- Capital Outlay	62,885	440,440	3,375	253,039	5,517	75,242	284,721
Housing and Economic Development - Current Expenditures	39,029	92,143	23,552	70,412	341,449	110,695	3,675,551
- Capital Outlay	61,343	---	147	392,540	---	797,052	1,629,087
Airport - Current Expenditures	---	---	---	---	122,659	71,932	---
- Capital Outlay	---	---	---	---	---	60,233	---
Transit - Current Expenditures	---	---	---	---	166,889	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	34,001	---	79,716	---	---	---	---
All Other Unallocated - Current Expenditures	22,736	147,055	---	228,058	215,072	---	---
- Capital Outlay	---	85,657	---	---	---	35,512	---
Capital Outlay for Enterprise Funds	---	422,780	---	---	---	9,338,595	---
Debt Service - Principal Payments	320,000	4,515,000	141,728	500,000	4,429,935	411,702	3,155,000
Debt Service - Interest and Fiscal Charges	257,423	789,345	103,093	453,599	497,100	323,981	982,350
Total Current Expenditures	1,323,409	4,764,192	998,181	3,021,881	10,504,478	2,377,413	16,279,962
Total Capital Outlay	656,871	4,862,859	152,675	5,004,292	4,110,176	10,584,673	3,977,984
Total Debt Service	577,423	5,304,345	244,821	953,599	4,927,035	735,683	4,137,350
Total Expenditures	2,557,703	14,931,396	1,395,677	8,979,772	19,541,689	13,697,769	24,395,296
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	2,460,000	---	---	---
Other Financing Uses	---	---	---	---	11,014	---	---
Transfers to Enterprise Funds	23,250	---	---	---	53,467	---	70,474
Transfers to Governmental Funds	252,867	1,181,249	4,180	5,924,595	2,171,348	1,051,101	6,006,535
Total Expenditures & Other Financing Uses	2,833,820	16,112,645	1,399,857	17,364,367	21,777,518	14,748,870	30,472,305

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	ROBBINSDALE	ROCHESTER	ROCKFORD	ROSEMOUNT	ROSEVILLE	SARTELL	SAUK CENTRE
Class of City	3	2	4	4	2	4	4
EXPENDITURES							
General Government - Current Expenditures	1,045,512	3,476,896	221,602	1,203,836	1,998,725	283,040	293,469
- Capital Outlay	42,394	2,030,279	12,218	196,012	458,664	2,500	5,107
Public Safety							
Police and Ambulance - Current Expenditures	1,776,041	9,513,195	122,707	1,112,767	3,078,664	514,681	489,260
- Capital Outlay	25,823	138,471	---	41,688	144,955	39,782	13,124
Fire - Current Expenditures	141,750	7,796,151	52,213	170,550	944,097	112,856	130,666
- Capital Outlay	26,421	316,266	---	2,038,122	106,499	10,990	12,349
Other Public Safety - Current Expenditures	231,432	1,391,038	53,533	---	66,249	95,956	830
- Capital Outlay	2,793	760,652	---	---	---	35,661	---
Street and Highways - Maintenance	695,369	5,591,572	135,567	1,264,108	1,213,168	376,904	263,168
- Lighting	82,460	736,105	28,611	94,983	146,202	52,858	46,422
- Construction	717,783	5,548,043	56,742	2,126,156	2,601,864	1,859,545	256,646
- Other Capital Outlay	2,678	245,860	18,770	3,172	206,946	24,467	111,129
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	21,827	---	---	---	1,190
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	23,000	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	2,903,348	14,778	---	---	---	39,338
- Capital Outlay	---	511,288	---	---	---	---	850
Parks and Recreation - Current Expenditures	1,032,347	7,088,077	62,911	694,428	2,533,379	89,232	140,373
- Capital Outlay	12,584	1,567,408	19,239	66,105	539,762	81,483	9,265
Housing and Economic Development - Current Expenditures	847,051	617,988	192,864	210,868	864,956	27,754	77,317
- Capital Outlay	1,418,815	6,112,657	---	230	1,924,414	---	189,913
Airport - Current Expenditures	---	586,209	---	---	---	---	13,000
- Capital Outlay	---	1,221,545	---	---	---	---	---
Transit - Current Expenditures	---	1,183,195	---	---	---	---	8,007
- Capital Outlay	---	32,388	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	68,714
All Other Unallocated - Current Expenditures	140,878	39,374	---	---	331,006	39,930	97,010
- Capital Outlay	660	33,480	73,641	---	---	143,909	---
Capital Outlay for Enterprise Funds	---	2,481,573	8,439	278,990	---	1,037,985	---
Debt Service - Principal Payments	335,000	1,250,000	1,100,000	3,100,000	2,835,000	838,000	395,513
Debt Service - Interest and Fiscal Charges	403,565	764,636	160,843	819,973	2,200,597	348,534	222,178
Total Current Expenditures	6,015,840	40,923,148	906,613	4,751,540	11,176,446	1,593,211	1,668,764
Total Capital Outlay	2,249,951	20,999,910	189,049	4,750,475	5,983,104	3,236,322	598,383
Total Debt Service	738,565	2,014,636	1,260,843	3,919,973	5,035,597	1,186,534	617,691
Total Expenditures	9,004,356	63,937,694	2,356,505	13,421,988	22,195,147	6,016,067	2,884,838
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	238,882	---	---
Transfers to Enterprise Funds	200,000	289,103	---	105,900	---	---	133,444
Transfers to Governmental Funds	127,500	4,907,035	263,648	891,269	95,181	126,074	162,869
Total Expenditures & Other Financing Uses	9,331,856	69,133,832	2,620,153	14,419,157	22,529,210	6,142,141	3,181,151

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	SAUK RAPIDS	SAVAGE	SHAKOPEE	SHOREVIEW	SHOREWOOD	SLEEPY EYE	SOUTH ST. PAUL
Class of City	4	4	3	2	4	4	2
EXPENDITURES							
General Government - Current Expenditures	507,408	981,349	1,364,842	1,156,085	767,392	267,806	1,005,243
- Capital Outlay	7,824	29,177	14,912	101,699	15,074	24,363	114,575
Public Safety							
Police and Ambulance - Current Expenditures	574,497	1,390,590	1,574,991	996,054	467,676	241,702	2,688,505
- Capital Outlay	30,531	49,998	13,723	---	---	7,075	162,105
Fire - Current Expenditures	160,188	356,940	388,386	354,404	136,942	53,938	1,460,311
- Capital Outlay	489,957	47,538	399,059	301,766	---	148,229	8,965
Other Public Safety - Current Expenditures	11,459	257,420	229,306	158,576	85,286	102	144,603
- Capital Outlay	---	27,233	2,689	---	---	---	14,393
Street and Highways - Maintenance	571,981	1,382,636	1,127,598	748,588	413,568	231,383	1,198,069
- Lighting	75,208	171,746	62,161	100,710	37,567	27,606	106,379
- Construction	1,571,024	12,788,619	2,356,579	1,938,932	99,270	407,434	2,758,308
- Other Capital Outlay	159,185	244,998	8,956	---	158,552	5,586	26,898
Sanitation - Refuse Collection & Disposal	11,657	---	---	---	---	75,910	---
- Other Sanitation	696	---	---	289,489	21,472	303	34,935
- Capital Outlay	---	---	---	---	---	3,168	---
Health - Current Expenditures	---	---	---	---	---	---	28,342
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	40,400	21,879	---	---	72,027	418,432
- Capital Outlay	---	797,421	---	---	---	4,256	175,165
Parks and Recreation - Current Expenditures	202,233	631,817	282,599	2,722,211	109,249	160,195	1,021,854
- Capital Outlay	45,609	98,268	759,028	475,711	495,012	12,947	406,782
Housing and Economic Development - Current Expenditures	115,542	171,661	64,968	328,470	---	35,654	337,700
- Capital Outlay	255,883	2,392	1,189,581	---	---	4,140	57,493
Airport - Current Expenditures	---	---	---	---	---	15,586	383,154
- Capital Outlay	---	---	---	---	---	2,982	91,565
Transit - Current Expenditures	---	---	460,733	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	583	---	---	47,743	---	---	---
All Other Unallocated - Current Expenditures	27,670	196,385	20,209	58,249	---	485,386	150,421
- Capital Outlay	---	12,032	284,709	---	---	---	355,001
Capital Outlay for Enterprise Funds	---	---	60,838	---	---	---	---
Debt Service - Principal Payments	1,751,072	2,355,024	1,715,000	1,010,034	887,000	115,000	2,435,000
Debt Service - Interest and Fiscal Charges	689,551	1,849,146	628,605	848,398	145,419	154,795	620,484
Total Current Expenditures	2,259,122	5,580,944	5,597,672	6,960,579	2,039,152	1,667,598	8,977,948
Total Capital Outlay	2,560,013	14,097,676	5,090,074	2,818,108	767,908	620,180	4,171,250
Total Debt Service	2,440,623	4,204,170	2,343,605	1,858,432	1,032,419	269,795	3,055,484
Total Expenditures	7,259,758	23,882,790	13,031,351	11,637,119	3,839,479	2,557,573	16,204,682
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	665,000	---	---	---	575,000	5,129,942
Other Financing Uses	140,502	---	---	195,000	---	---	---
Transfers to Enterprise Funds	---	5,000	251,340	---	320,150	14,290	100,000
Transfers to Governmental Funds	1,379,689	2,077,603	1,670,786	2,522,817	504,985	164,495	1,837,568
Total Expenditures & Other Financing Uses	8,779,949	26,630,393	14,953,477	14,354,936	4,664,614	3,311,358	23,272,192

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	SPRING LAKE PARK	STAPLES	STEWARTVILLE	STILLWATER	ST. ANTHONY	ST. CHARLES	ST. CLOUD
Class of City	4	4	4	3	4	4	2
EXPENDITURES							
General Government - Current Expenditures	435,215	248,375	194,084	1,059,265	574,621	124,070	3,728,867
- Capital Outlay	1,290	---	1,271	70,652	18,581	1,128	982,382
Public Safety							
Police and Ambulance - Current Expenditures	728,678	325,666	189,446	1,426,625	1,133,302	222,187	6,984,200
- Capital Outlay	54,550	17,900	---	87,810	54,955	72,421	228,771
Fire - Current Expenditures	90,064	73,269	133,772	671,315	425,202	101,775	4,083,775
- Capital Outlay	---	7,369	38,026	177,987	22,418	---	121,186
Other Public Safety - Current Expenditures	48,976	---	3,256	687,231	65,956	11,940	987,080
- Capital Outlay	4,094	---	---	237	1,156	---	68,979
Street and Highways - Maintenance	162,782	138,959	193,670	957,010	442,239	167,465	4,008,277
- Lighting	34,875	34,078	50,413	177,990	34,678	---	388,377
- Construction	493,071	2,014,233	---	6,957,643	200,390	316,509	6,112,965
- Other Capital Outlay	389	10,318	73,784	58,905	5,450	52,590	577,863
Sanitation - Refuse Collection & Disposal	---	---	---	375,000	---	79,838	---
- Other Sanitation	54,422	---	3,003	3,897	3,193	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	43,985	97,448	603,729	---	61,321	766,923
- Capital Outlay	---	664	19,710	23,373	---	16,446	5,311
Parks and Recreation - Current Expenditures	341,830	28,703	168,368	400,711	37,120	125,744	3,450,840
- Capital Outlay	16,233	24,260	73,622	178,939	564	11,583	681,473
Housing and Economic Development - Current Expenditures	139,805	50,509	8,141	310,836	2,097,562	24,239	813,739
- Capital Outlay	---	12,400	1,411,788	---	3,254,697	---	1,717,142
Airport - Current Expenditures	17,573	7,828	---	---	---	---	264,482
- Capital Outlay	---	---	---	---	---	---	415,589
Transit - Current Expenditures	---	---	55,034	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	73,288	34,733	---	---
All Other Unallocated - Current Expenditures	10,423	---	2,565	9,128	4,626	66,940	393,332
- Capital Outlay	---	26,243	7,771	40,451	---	600	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	3,618,207
Debt Service - Principal Payments	45,400	228,869	294,621	3,832,675	550,000	112,000	4,188,101
Debt Service - Interest and Fiscal Charges	69,032	171,278	143,617	1,240,840	231,689	42,234	3,374,359
Total Current Expenditures	2,064,643	951,372	1,099,200	6,756,025	4,853,232	985,519	25,869,892
Total Capital Outlay	569,627	2,113,387	1,625,972	7,595,997	3,558,211	471,277	14,529,868
Total Debt Service	114,432	400,147	438,238	5,073,515	781,689	154,234	7,562,460
Total Expenditures	2,748,702	3,464,906	3,163,410	19,425,537	9,193,132	1,611,030	47,962,220
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	10,000	---	---	89,098	---	---	617,299
Transfers to Governmental Funds	57,905	28,356	94,755	3,793,576	2,262,764	86,493	7,887,942
Total Expenditures & Other Financing Uses	2,816,607	3,493,262	3,258,165	23,308,211	11,455,896	1,697,523	56,467,461

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	ST. JAMES	ST. JOSEPH	ST. LOUIS PARK	ST. MICHAEL	ST. PAUL	ST. PAUL PARK	ST. PETER
Class of City	4	4	2	4	1	4	4
EXPENDITURES							
General Government - Current Expenditures	214,496	224,619	3,042,621	379,612	25,265,887	333,624	456,321
- Capital Outlay	11,754	19,097	125,736	---	23,068,835	2,398,639	32,810
Public Safety							
Police and Ambulance - Current Expenditures	470,750	319,758	4,865,841	88,330	45,849,713	503,937	889,975
- Capital Outlay	4,214	23,203	32,589	---	2,609,571	23,130	26,447
Fire - Current Expenditures	115,921	156,403	2,108,934	78,449	34,173,202	83,900	183,451
- Capital Outlay	---	7,705	87,044	---	1,104,143	22,063	31,257
Other Public Safety - Current Expenditures	45,346	22,114	968,190	116,560	6,979,015	28,926	137,536
- Capital Outlay	13,505	---	99,745	---	204,481	---	8,079
Street and Highways - Maintenance	379,290	160,983	1,924,675	139,535	15,566,012	200,527	448,712
- Lighting	26,716	20,419	601,757	22,589	3,694,176	28,801	62,625
- Construction	142,297	1,331,259	5,056,048	---	34,261,458	---	238,392
- Other Capital Outlay	23,930	35,998	182,863	145,620	223,004	13,964	37,680
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	31,595	2,972,469	25,110	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	10,648,558	---	---
- Capital Outlay	---	---	---	---	146,423	---	---
Culture and Recreation							
Libraries - Current Expenditures	10,435	---	---	29,246	9,504,729	---	137,191
- Capital Outlay	---	---	---	---	217,641	---	315
Parks and Recreation - Current Expenditures	239,606	74,448	2,659,510	103,005	20,610,953	128,279	466,684
- Capital Outlay	35,866	32,177	4,543,581	---	5,239,189	54,445	22,722
Housing and Economic Development - Current Expenditures	51,035	---	281,354	30,571	36,477,579	15,000	889,995
- Capital Outlay	2,919	---	1,374,275	---	6,478,974	---	1,881
Airport - Current Expenditures	27,583	---	---	---	---	---	1,036
- Capital Outlay	1,191	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	3,746	---	---	---	---	---	25,156
All Other Unallocated - Current Expenditures	19,407	2,288	358,289	---	3,323,782	---	17,253
- Capital Outlay	---	---	---	---	68,805	---	---
Capital Outlay for Enterprise Funds	---	720,136	11,905	---	---	---	---
Debt Service - Principal Payments	349,818	480,000	1,267,115	65,000	34,568,205	325,000	458,458
Debt Service - Interest and Fiscal Charges	142,029	173,545	722,274	16,073	19,855,105	95,277	277,538
Total Current Expenditures	1,604,331	981,032	16,811,171	1,019,492	215,066,075	1,348,104	3,715,935
Total Capital Outlay	235,676	2,169,575	11,513,786	145,620	73,622,524	2,512,241	399,583
Total Debt Service	491,847	653,545	1,989,389	81,073	54,423,310	420,277	735,996
Total Expenditures	2,331,854	3,804,152	30,314,346	1,246,185	343,111,909	4,280,622	4,851,514
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	64,697,568	---	---
Other Financing Uses	---	---	---	33,043	---	---	---
Transfers to Enterprise Funds	---	---	---	---	787,277	---	---
Transfers to Governmental Funds	893,862	28,829	4,284,555	1,565,631	63,794,446	633,000	18,204
Total Expenditures & Other Financing Uses	3,225,716	3,832,981	34,598,901	2,844,859	472,391,200	4,913,622	4,869,718

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	THIEF RIVER FALLS	TWO HARBORS	VADNAIS HEIGHTS	VIRGINIA	WACONIA	WADENA	WAITE PARK
Class of City	4	4	3	4	4	4	4
EXPENDITURES							
General Government - Current Expenditures	472,346	300,297	628,903	551,119	403,551	208,187	191,156
- Capital Outlay	865	798	8,991	16,353	2,964	---	18,197
Public Safety							
Police and Ambulance - Current Expenditures	969,110	433,938	507,902	2,248,486	168,980	418,506	450,980
- Capital Outlay	25,090	3,541	40,275	26,598	---	21,580	19,663
Fire - Current Expenditures	358,402	72,507	500,567	613,087	172,702	67,695	59,015
- Capital Outlay	20,951	4,799	30,430	13,028	13,970	92,342	65,468
Other Public Safety - Current Expenditures	83,273	12,048	123,687	27,643	200,325	---	19,280
- Capital Outlay	---	1,829	4,958	---	---	---	---
Street and Highways - Maintenance	494,621	561,936	438,216	1,212,924	346,384	283,758	391,976
- Lighting	117,578	30,734	49,974	12,777	62,210	---	41,791
- Construction	735,905	299,504	1,142,057	517,331	2,854	---	2,016,860
- Other Capital Outlay	30,339	12,200	43,235	171,534	6,430	17,283	2,886
Sanitation - Refuse Collection & Disposal	---	29,988	---	---	---	6,584	160,880
- Other Sanitation	---	5,265	---	---	15,334	23,516	17,879
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	793,210	117,219	---	611,146	4,490	32,132	---
- Capital Outlay	7,389	14,909	---	12,909	---	26,877	---
Parks and Recreation - Current Expenditures	658,681	303,973	272,911	678,696	172,160	219,104	36,893
- Capital Outlay	68,979	1,042,524	78,502	98,996	28,696	69,892	---
Housing and Economic Development - Current Expenditures	122,917	144,586	---	190,283	18,198	151,432	112,748
- Capital Outlay	216	---	274,836	247,800	---	---	496,151
Airport - Current Expenditures	---	76,327	---	24,240	---	13,736	---
- Capital Outlay	---	25,189	---	---	---	163,506	---
Transit - Current Expenditures	---	---	---	153,081	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	126,795	72,446	---	432,879	---	---	146,820
All Other Unallocated - Current Expenditures	507,425	248,792	132,138	477,873	4,073	35,335	342,803
- Capital Outlay	---	8,295	105,374	322,030	---	---	---
Capital Outlay for Enterprise Funds	341,345	11,525	---	---	787,329	---	474,789
Debt Service - Principal Payments	563,000	133,984	4,945,249	591,528	1,550,000	100,000	1,130,000
Debt Service - Interest and Fiscal Charges	378,128	107,456	1,054,085	526,549	609,751	130,971	496,455
Total Current Expenditures	4,704,358	2,410,056	2,654,298	7,234,234	1,568,407	1,459,985	1,972,221
Total Capital Outlay	1,231,079	1,425,113	1,728,658	1,426,579	842,243	391,480	3,094,014
Total Debt Service	941,128	241,440	5,999,334	1,118,077	2,159,751	230,971	1,626,455
Total Expenditures	6,876,565	4,076,609	10,382,290	9,778,890	4,570,401	2,082,436	6,692,690
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	136,734	360,508	726,886	329,587	525,274	1,124	848,862
Total Expenditures & Other Financing Uses	7,013,299	4,437,117	11,109,176	10,108,477	5,095,675	2,083,560	7,541,552

**TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	WASECA	WAYZATA	WEST ST. PAUL	WHITE BEAR LAKE	WILLMAR	WINDOM	WINONA
Class of City	4	4	3	2	3	4	2
EXPENDITURES							
General Government - Current Expenditures	559,239	612,455	1,094,776	1,105,736	1,393,768	257,713	1,573,672
- Capital Outlay	1,085	35,593	58,039	17,137	72,408	1,117	29,990
Public Safety							
Police and Ambulance - Current Expenditures	659,852	597,427	1,714,182	2,273,188	2,081,038	543,404	2,360,800
- Capital Outlay	16,377	19,747	94,010	1,740,643	131,380	83,104	121,523
Fire - Current Expenditures	301,887	142,094	1,246,997	523,040	611,952	70,515	1,753,968
- Capital Outlay	4,975	268,231	40,989	28,901	30,796	14,233	402,653
Other Public Safety - Current Expenditures	63,196	55,458	460,590	11,351	3,006	3,921	277,794
- Capital Outlay	---	---	464	15,385	---	---	120
Street and Highways - Maintenance	829,068	412,867	1,267,405	723,726	1,859,448	307,288	1,713,146
- Lighting	52,079	49,402	87,715	133,965	---	17,620	176,504
- Construction	481,347	35,609	1,688,027	1,188,426	1,965,845	343,817	2,208,190
- Other Capital Outlay	19,735	535,768	158,125	55,747	1,038,738	7,902	162,130
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	1,575	---	25,343	---	---	---	25,827
- Capital Outlay	---	---	1,278	---	---	---	---
Health - Current Expenditures	---	5,580	---	481,036	---	8,876	47,275
- Capital Outlay	---	---	---	426	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	148,461	---	---	---	173,745	89,840	686,836
- Capital Outlay	---	---	---	---	---	2,358	175,610
Parks and Recreation - Current Expenditures	349,924	220,166	595,858	272,989	965,372	144,039	1,707,407
- Capital Outlay	81,849	---	164,111	174,772	98,863	17,062	221,504
Housing and Economic Development - Current Expenditures	49,389	---	208,085	466,518	286,493	120,008	1,260,915
- Capital Outlay	---	1,041,901	---	1,270,106	---	329	369,792
Airport - Current Expenditures	---	---	---	---	133,856	29,179	70,814
- Capital Outlay	---	---	---	---	---	---	40,894
Transit - Current Expenditures	---	---	---	---	119,826	---	236,372
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	95,163	79,498	65,129	---	---	---	---
All Other Unallocated - Current Expenditures	104,618	45,116	93,431	---	8,000	---	598,872
- Capital Outlay	160,387	95,284	---	---	---	---	3,972
Capital Outlay for Enterprise Funds	---	---	---	---	3,746,791	---	---
Debt Service - Principal Payments	150,000	385,000	3,830,000	2,635,000	2,575,401	610,718	1,523,000
Debt Service - Interest and Fiscal Charges	61,837	682,187	576,380	949,205	682,135	222,344	616,342
Total Current Expenditures	3,214,451	2,220,063	6,859,511	5,991,549	7,636,504	1,592,403	12,490,202
Total Capital Outlay	765,755	2,032,133	2,205,043	4,491,543	7,084,821	469,922	3,736,378
Total Debt Service	211,837	1,067,187	4,406,380	3,584,205	3,257,536	833,062	2,139,342
Total Expenditures	4,192,043	5,319,383	13,470,934	14,067,297	17,978,861	2,895,387	18,365,922
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	213,984	472,000	---	---	229,674	205,000
Transfers to Governmental Funds	401,628	759,717	340,884	3,875,045	683,518	323,839	454,423
Total Expenditures & Other Financing Uses	4,593,671	6,293,084	14,283,818	17,942,342	18,662,379	3,448,900	19,025,345

TABLE 7
CLASSIFICATION OF EXPENDITURES - GOVERNMENT
FOR THE YEAR ENDED DECEMBER 31, 1

Name of City	WOODBURY	WORTHINGTON	TOTAL
Class of City	2	4	
EXPENDITURES			
General Government - Current Expenditures	1,482,532	712,931	254,066,294
- Capital Outlay	50,024	6,321	58,598,511
Public Safety			
Police and Ambulance - Current Expenditures	3,176,614	1,442,901	378,157,178
- Capital Outlay	158,021	86,191	18,000,687
Fire - Current Expenditures	705,944	191,413	164,042,314
- Capital Outlay	43,854	16,445	20,783,378
Other Public Safety - Current Expenditures	554,251	10,971	47,741,398
- Capital Outlay	20,398	---	1,956,803
Street and Highways - Maintenance	1,909,514	737,811	193,970,552
- Lighting	254,349	180,024	27,741,463
- Construction	7,759,417	1,628,293	359,514,858
- Other Capital Outlay	129,641	53,321	41,948,200
Sanitation - Refuse Collection & Disposal	---	19,469	2,914,032
- Other Sanitation	69,785	10,133	7,791,069
- Capital Outlay	8,559	---	67,553
Health - Current Expenditures	---	---	25,950,159
- Capital Outlay	---	---	1,267,719
Culture and Recreation			
Libraries - Current Expenditures	---	---	49,025,941
- Capital Outlay	---	---	7,297,604
Parks and Recreation - Current Expenditures	1,671,194	317,100	181,838,353
- Capital Outlay	1,017,668	122,864	71,111,234
Housing and Economic Development - Current Expenditures	525,495	63,759	145,142,201
- Capital Outlay	7,262	---	191,860,538
Airport - Current Expenditures	---	---	5,136,016
- Capital Outlay	---	---	11,798,163
Transit - Current Expenditures	---	---	8,008,198
- Capital Outlay	---	---	198,033
Unallocated Insurance	---	---	7,784,831
All Other Unallocated - Current Expenditures	9,198	190,532	39,968,971
- Capital Outlay	---	45,149	15,246,705
Capital Outlay for Enterprise Funds	9,043,757	---	112,891,033
Debt Service - Principal Payments	5,563,200	895,000	472,421,669
Debt Service - Interest and Fiscal Charges	3,396,129	246,345	186,246,829
Total Current Expenditures	10,358,876	3,877,044	1,539,278,970
Total Capital Outlay	18,238,601	1,958,584	912,541,019
Total Debt Service	8,959,329	1,141,345	658,668,498
Total Expenditures	37,556,806	6,976,973	3,110,488,487
Other Financing Uses			
Debt Redemption - Refunded Bonds	---	---	203,108,425
Other Financing Uses	---	---	2,278,798
Transfers to Enterprise Funds	3,153,000	54,052	39,640,814
Transfers to Governmental Funds	7,311,512	179,786	461,661,843
Total Expenditures & Other Financing Uses	48,021,318	7,210,811	3,817,178,367

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,183	792,518	745,577	46,941	57,557	---	104,498	---	---	---	---	---	---	---	---
ALEXANDRIA	8,348	669,119	494,812	174,307	44,563	33,519	185,351	---	---	---	---	274,468	---	---	---
ANDOVER	21,495	717,857	591,205	126,652	41,346	---	167,998	---	---	---	105,040	57,007	---	---	---
ANOKA	17,693	1,125,045	843,884	281,161	75,902	41,118	315,945	---	---	---	90,000	117,470	---	41,118	130,000
APPLE VALLEY [3]	41,578	5,614,500	4,504,840	1,109,660	258,043	69,604	1,298,099	1,109,660	---	---	1,304,946	1,480,888	---	69,604	50,000
ARDEN HILLS	9,678	1,097,037	845,090	251,947	30,301	---	282,248	---	---	---	72,699	34,365	---	---	---
AUSTIN	22,082	1,423,223	1,414,210	9,013	168,433	283	177,163	---	---	---	---	195,619	---	---	---
BAXTER [3]	4,739	397,928	517,315	(119,387)	43,678	---	(75,709)	---	---	---	71,720	---	---	---	---
BAYPORT	3,151	170,427	129,698	40,729	19,394	---	60,123	---	---	---	---	2,830	---	---	---
BELLE PLAINE	3,334	195,510	165,374	30,136	64,874	40,297	54,713	16,684	---	---	---	128,770	155,000	40,297	105,000
BEMIDJI	11,509	592,156	535,214	56,942	111,530	4,880	163,592	---	---	---	---	149,374	---	4,880	30,000
BENSON	3,222	277,544	166,818	110,726	28,925	11,781	127,870	---	---	---	27,726	54,627	---	11,781	15,850
BIG LAKE	4,022	267,148	171,424	95,724	49,538	---	17,710	---	---	---	---	---	---	17,710	30,000
BLAINE	43,029	2,018,517	1,367,268	651,249	52,850	98,686	605,413	---	---	---	---	1,725,549	---	98,686	235,000
BLOOMINGTON	87,292	7,855,910	6,180,551	1,675,359	988,459	9,477	2,654,341	---	---	---	526,945	574,298	---	9,477	200,000
BLUE EARTH	3,707	317,084	254,718	62,366	---	---	---	---	---	---	---	62,366	---	27,100	70,000
BRAINERD	12,591	981,809	964,154	17,655	102,114	---	119,769	---	---	---	55,050	89,577	---	---	---
BRECKENRIDGE [4]	3,707	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKLYN CENTER	28,502	1,145,040	989,407	155,633	288,288	6,924	436,997	---	---	---	---	1,125,585	---	---	---
BROOKLYN PARK	61,297	3,551,337	2,726,889	824,448	316,427	132,680	1,008,195	---	---	---	---	7,742,092	7,634,454	128,915	---
BUFFALO	9,114	673,694	458,059	215,635	33,883	220,027	29,491	2,086	---	---	---	711,451	---	220,027	132,500
BURNSVILLE	56,952	3,139,067	2,809,368	329,699	83,318	15,888	397,129	---	---	---	105,966	4,657	---	15,888	300,000
CALEDONIA	2,958	132,221	100,606	31,615	16,953	31,169	17,399	---	---	---	70,000	---	---	21,774	40,000
CAMBRIDGE	5,356	344,992	354,766	(9,774)	375	1,111	(10,510)	---	---	---	40,005	12,696	---	1,111	35,000
CANNON FALLS	3,508	169,484	184,980	(15,496)	31,488	---	15,992	---	---	---	---	---	---	---	---
CHAMPLIN	19,838	868,238	738,421	129,817	155,179	101,424	183,572	---	---	---	(306,262)	142,037	---	101,409	1,895,000
CHANHASSEN [3]	16,199	2,242,271	2,702,874	(460,603)	81,941	14,884	(393,546)	---	---	---	55,000	301,633	---	14,884	---
CHASKA	14,370	588,555	511,029	77,526	57,814	72,977	62,363	---	---	---	(49,497)	12,467	1,130,000	72,977	910,000
CHISHOLM	5,167	361,977	399,258	(37,281)	15,018	---	(22,263)	---	---	---	---	2,450	---	---	---
CIRCLE PINES	4,764	336,979	247,572	89,407	89,407	21	114,193	---	---	---	89,000	34,782	---	---	---
CLOQUET	11,164	1,878,313	1,987,924	(109,611)	384,513	24,399	250,503	203,418	---	70,819	---	1,387,593	---	24,399	250,000
COLUMBIA HEIGHTS	18,683	1,214,200	1,155,692	58,508	72,917	487	130,938	---	---	---	80,255	313,225	---	---	---
COON RAPIDS	60,703	3,162,690	2,195,521	967,169	435,479	664,041	738,607	---	---	---	---	450,244	---	643,582	340,000
COTTAGE GROVE	29,031	1,335,859	974,944	360,915	92,712	68,696	384,931	---	---	---	---	750,694	---	68,696	212,000
CROOKSTON	8,152	1,139,433	647,176	492,257	225,009	141,199	576,067	78,382	---	41,466	---	49,968	---	141,199	284,000
CRYSTAL	23,667	1,341,480	1,188,220	153,260	49,821	---	203,081	---	---	---	---	24,200	---	---	---
DEEPHAVEN	3,681	32,325	33,616	(1,291)	2,673	---	1,382	---	---	---	---	---	---	---	---
DELANO	3,125	171,454	153,443	18,011	39,473	4,588	52,896	---	---	---	4,223	135,845	---	4,588	8,331
DETROIT LAKES	7,324	532,834	476,187	56,647	5,885	34,739	27,793	---	---	---	---	42,303	---	33,726	80,750
DILWORTH	2,992	123,305	186,916	(63,611)	156,622	21,951	71,060	67,290	---	31,548	---	98,204	437,338	21,951	430,000
DULUTH	85,511	6,823,957	6,949,542	(125,585)	150,467	450,508	(425,626)	---	---	---	---	561,096	---	429,464	825,000
EAGAN	57,757	3,607,287	2,867,519	739,768	2,137,732	1,278,390	1,599,110	---	---	---	131,062	683,048	---	1,278,390	750,000
EAST GRAND FORKS	9,003	1,301,116	1,718,986	(417,870)	10,694	3,943	(411,119)	---	---	---	---	374,454	---	3,943	55,000
EDEN PRAIRIE	47,840	2,663,849	2,949,411	(285,562)	77,421	11,182	(219,323)	---	---	---	50,000	191,485	---	---	---
EDINA [3] [27]	47,029	7,747,160	7,005,753	741,407	5,856	53,558	693,705	---	---	---	---	1,682,147	---	52,018	370,000
ELK RIVER	14,019	388,837	320,581	68,256	413,418	108,126	373,548	---	---	---	89,849	247,065	---	105,648	95,000
ELY	3,892	311,392	327,204	(15,812)	24,372	14,524	(5,964)	---	---	---	---	172,017	---	14,524	43,796
EVELETH	4,003	369,963	420,339	(50,376)	28,873	37,650	(59,153)	---	---	---	---	54,178	---	---	---
FAIRMONT	11,337	1,134,525	915,988	218,537	18,631	---	237,168	---	---	---	124,648	342,111	---	---	---
FARIBAULT	18,838	1,240,841	718,615	522,226	60,402	61,373	521,255	---	---	---	190,936	1,186,383	1,113,041	34,666	375,000
FARMINGTON	8,770	727,588	285,142	442,446	29,957	---	472,403	---	---	---	20,850	120,904	---	---	---
FERGUS FALLS	13,079	1,057,634	910,977	146,657	186,439	289,781	43,315	---	---	---	70,620	240,692	---	---	---
FOREST LAKE [3]	6,641	1,332,066	1,011,697	320,369	168,852	---	489,221	---	---	---	(144,546)	2,414,473	---	---	191,000

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

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
FRIDLEY [3]	28,267	5,791,287	5,648,604	142,683	460,748	173,553	429,878	---	---	---	322,392	1,740,624	2,595,143	173,553	115,000
GLENCOE	5,196	525,917	320,040	205,877	26,159	82,086	149,950	---	---	---	8,244	2,259	---	82,086	95,000
GLENWOOD	2,593	193,091	138,155	54,936	6,267	10,576	50,627	---	---	---	---	141,222	---	10,576	7,000
GOLDEN VALLEY [3]	20,870	3,527,638	3,506,429	21,209	413,624	3,145	431,688	---	---	---	---	134,786	---	---	---
GOODVIEW	3,212	200,788	154,373	46,415	5,243	---	51,658	---	---	---	---	12,775	---	---	---
GRAND RAPIDS	8,366	1,159,673	847,655	312,018	3,872	227,890	88,000	---	---	---	(104,154)	3,889	925,000	177,345	2,150,000
GRANITE FALLS	3,054	370,359	353,837	16,522	18,647	79,427	(44,258)	---	---	---	(18,972)	16,189	880,299	79,427	910,000
HASTINGS	16,920	1,032,954	694,818	338,136	107,768	26,175	419,729	---	---	---	90,117	125,076	---	26,175	110,000
HERMANTOWN	7,133	406,174	431,267	(25,093)	127,080	4,027	97,960	---	---	---	---	356,137	---	---	---
HIBBING	17,824	1,373,742	1,280,355	93,387	---	---	93,387	---	---	---	---	294,273	---	---	---
HOPKINS	16,665	906,066	701,678	204,388	19,112	155,324	68,176	---	---	---	---	720,010	---	---	---
HUGO [3]	5,625	437,836	315,172	122,664	103,059	51,566	174,157	---	---	---	120,600	15,682	---	48,671	100,000
HUTCHINSON	12,587	726,209	618,120	108,089	150,061	83,560	174,590	---	---	---	75,000	54,189	---	83,057	308,995
INTERNATIONAL FALLS [3]	7,810	1,587,541	1,789,762	(202,221)	40,563	---	(161,658)	40,563	---	---	287,717	11,248	---	---	---
INVER GROVE HEIGHTS	26,981	1,565,561	1,087,946	477,615	421,088	304,484	594,219	---	---	---	438,438	3,845	---	304,416	601,250
JACKSON	3,561	391,214	323,418	67,796	27,010	16,986	77,820	---	---	---	101,512	296,440	274,500	16,986	60,000
JORDAN	3,019	307,438	162,305	145,133	11,569	1,058	155,644	---	---	---	124,691	8,247	---	1,058	---
KASSON	4,142	171,346	173,013	(1,667)	13,434	32,832	(21,065)	---	---	---	---	248,235	---	32,832	---
LA CRESCENT	4,557	311,560	212,158	99,402	40,670	59,909	80,163	---	---	---	93,897	56,587	---	59,909	50,000
LAKE CITY	4,532	247,854	220,466	27,388	19,101	18,000	28,489	---	---	---	---	6,047	---	---	---
LAKE ELMO	6,192	46,156	79,145	(32,989)	8,579	---	(24,410)	---	---	---	---	---	---	---	---
LAKEVILLE	36,002	1,359,458	1,735,485	(376,027)	68,019	---	(308,008)	---	---	---	48,319	30,056	---	---	---
LE SUEUR	3,834	444,495	278,259	166,236	42,382	158,018	50,600	---	---	---	---	1,173,326	---	158,018	---
LINO LAKES	13,756	430,997	352,239	78,758	35,313	170,881	(56,810)	---	---	---	---	2,770,029	3,283,495	170,881	50,000
LITCHFIELD	6,138	382,284	406,391	(24,107)	20,000	118	(4,225)	---	---	---	---	43,864	---	---	---
LITTLE CANADA	9,469	897,810	889,450	8,360	22,503	---	30,863	---	---	---	161,520	10,332	---	---	---
LITTLE FALLS	7,647	768,921	541,456	227,465	115,317	---	342,782	---	---	---	210,658	49,108	---	---	---
LONG PRAIRIE	2,836	183,621	167,064	16,557	26,136	41,759	934	---	---	---	3,000	70,995	---	41,759	10,000
LUVERNE	4,575	825,130	513,517	311,613	34,333	7,694	338,252	---	---	---	42,280	156,566	---	7,694	70,000
MAHTOMEDI	6,865	442,683	340,510	102,173	71,059	93,784	79,448	---	---	---	252,148	10,748	---	93,784	30,000
MANKATO [1]	32,000	6,966,633	5,545,625	1,421,008	156,514	135,490	1,442,032	---	---	---	835,281	1,617,587	---	135,490	180,000
MAPLE GROVE	44,996	2,149,505	1,932,019	217,486	761,849	312,326	667,009	---	---	---	135,000	414,782	---	312,326	3,995,000
MAPLEWOOD	34,008	252,127	301,402	(49,275)	92,233	3,978	38,980	---	---	---	184,540	---	---	---	---
MARSHALL	12,348	1,959,901	1,535,750	424,151	926,501	550,803	799,849	---	---	---	---	76,658	---	537,284	51,500
MEDINA	3,707	144,410	149,813	(5,403)	217,905	---	212,502	---	---	---	---	3,471	---	---	---
MELROSE	2,722	384,817	236,668	148,149	26,942	34,584	140,507	---	---	---	190,406	43,871	---	9,599	35,783
MINNEAPOLIS	364,382	39,126,632	31,299,212	7,827,420	209,933	3,103,751	4,933,602	---	---	---	1,595,320	1,787,474	---	2,342,129	1,810,000
MINNETONKA [3]	51,607	6,489,516	7,693,275	(1,203,759)	394,240	---	(809,519)	---	---	---	275,000	186,350	---	---	---
MINNETRISTA	3,890	61,264	102,436	(41,172)	692	---	(40,480)	---	---	---	---	11,624	---	---	---
MONTEVIDEO [3]	5,524	1,093,708	740,726	352,982	44,519	362,367	35,134	---	---	---	---	529,932	1,695,000	361,480	195,000
MONTICELLO	6,334	254,909	409,996	(155,087)	10,224	---	(144,863)	---	---	---	---	---	---	---	---
MOORHEAD	33,800	3,862,460	2,282,552	1,579,908	309,336	1,321,970	567,274	---	---	---	204,504	445,420	---	1,275,890	4,871,117
MORA	2,999	263,060	221,920	41,140	54,229	14,508	80,861	---	---	---	---	151,047	---	14,508	21,000
MORRIS [3]	5,663	873,136	587,429	285,707	40,732	110,077	216,362	---	---	---	119,523	93,251	---	110,077	183,678
MOUND	9,695	424,085	384,379	39,706	33,606	34,184	39,128	---	---	---	17,000	34,670	---	34,184	51,500
MOUNDS VIEW	12,789	686,021	656,826	29,195	140,287	297,762	(128,280)	---	---	---	30,000	458,460	---	297,762	85,000
MOUNTAIN IRON	3,338	122,353	112,441	9,912	---	---	9,912	---	---	---	---	500	---	---	---
NEW BRIGHTON	22,584	980,489	1,125,390	(144,901)	224,657	34,518	45,238	---	---	---	83,200	---	---	32,963	167,000
NEW HOPE [3]	21,698	2,971,719	2,792,036	179,683	40,154	---	219,837	---	---	---	---	9,366	---	---	---
NEW PRAGUE	4,052	379,965	262,868	117,097	9,343	44,841	81,599	---	---	---	---	93,550	---	44,222	25,000
NEW ULM	13,881	1,822,335	1,325,772	496,563	62,653	420,489	138,727	---	---	---	160,447	253,335	---	420,489	814,679
NEWPORT	3,689	125,267	135,315	(10,048)	1,067	---	(8,981)	---	---	---	---	---	---	---	---
NORTH BRANCH	5,726	232,077	154,505	77,572	10,582	20,148	68,006	---	---	---	---	6,390	---	20,148	45,000

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

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
NORTH MANKATO	11,561	783,244	563,964	219,280	17,397	38,518	198,159	---	---	---	42,000	39,887	---	38,518	151,250
NORTH ST. PAUL	12,764	593,470	499,699	93,771	9,159	---	102,930	---	---	---	---	449,904	---	---	---
NORTHFIELD	15,859	684,331	466,679	217,652	99,266	3,303	313,615	---	---	---	26,640	194,870	---	---	---
OAK PARK HEIGHTS	3,873	184,542	173,178	11,364	25,950	---	37,314	---	---	---	49,162	17,358	---	---	---
OAKDALE [3]	24,862	3,187,403	3,364,546	(177,143)	104,991	155	(72,307)	---	---	---	345,624	205,570	---	---	---
OLIVIA	2,620	279,265	210,907	68,358	48,420	135,014	(18,236)	31,440	---	14,973	---	379,633	---	135,014	50,000
ORONO	7,577	251,538	250,184	1,354	118,438	42,278	77,514	90,175	---	---	(70,000)	---	---	42,278	885,327
OSSEO	2,562	111,511	103,497	8,014	45,238	---	53,252	---	---	---	65,208	52,397	---	---	---
OTSEGO	6,391	1,820	7,019	(5,199)	14,850	11,161	(1,510)	14,850	---	---	---	---	---	11,155	17,000
OWATONNA	20,577	1,793,284	1,471,220	322,064	166,228	294,099	194,193	---	---	---	---	886,071	---	258,416	52,815
PARK RAPIDS	3,003	185,914	122,667	63,247	6,013	---	69,260	---	---	---	12,500	10,802	---	---	---
PINE CITY	2,775	144,315	95,580	48,735	19,045	6,622	61,158	21	---	---	---	2,000	---	6,622	20,000
PIPESTONE	4,543	250,590	235,379	15,211	18,553	1,196	32,568	---	---	---	45,000	33,836	---	1,196	1,800
PLAINVIEW	2,911	217,362	104,486	112,876	28,865	34,215	107,526	---	---	---	---	69,302	---	34,215	30,000
PLYMOUTH	60,344	3,192,164	2,936,658	255,506	426,558	141,933	540,131	---	---	---	35,375	---	---	141,933	720,000
PRINCETON	3,815	226,156	176,215	49,941	13,514	20,220	43,235	---	---	---	2,731	247,522	485,314	18,275	55,315
PRIOR LAKE	13,519	736,075	661,848	74,227	46,418	---	120,645	---	---	---	181,964	---	---	---	---
PROCTOR	3,024	346,293	295,825	50,468	42,607	1,283	91,792	23,187	---	---	---	5,538	---	1,283	25,000
RAMSEY	16,431	288,858	280,796	8,062	153,728	---	161,790	---	---	---	6,000	115,597	---	---	---
RED WING	15,770	960,392	1,084,160	(123,768)	81,082	---	(42,686)	---	---	---	153,437	97,343	---	---	---
REDWOOD FALLS	5,164	455,973	304,539	151,434	266,468	79,789	338,113	123,996	---	46,892	15,000	---	---	79,789	100,000
RICHFIELD [3]	34,672	3,910,785	4,236,420	(325,635)	117,621	---	(208,014)	---	---	---	(70,476)	796,126	---	---	---
ROBBINSDALE	14,196	752,184	642,877	109,307	44,682	---	153,989	---	---	---	---	242,655	---	---	---
ROCHESTER	77,209	4,058,352	3,324,044	734,308	102,977	616	836,669	---	---	---	---	828,340	---	---	---
ROCKFORD	3,048	293,794	138,607	155,187	12,412	33,204	134,395	---	---	---	---	279	---	33,204	82,184
ROSEMOUNT	12,272	487,993	704,478	(216,485)	463,435	281,717	(34,767)	---	---	---	33,756	19,152	500,000	126,625	80,000
ROSEVILLE	34,014	3,530,654	3,658,372	(127,718)	---	---	(127,718)	---	---	---	---	109,749	---	---	---
SARTELL [3]	7,536	829,717	647,213	182,504	47,486	---	229,990	---	---	---	45,000	1,041,842	---	---	---
SAUK CENTRE	3,819	382,670	284,912	97,758	3,426	---	101,184	---	---	---	---	21,374	---	---	---
SAUK RAPIDS	9,318	437,273	375,669	61,604	67,466	35,574	93,496	---	---	---	13,500	652	---	35,574	51,900
SAVAGE [3]	15,152	2,913,525	3,050,052	(136,527)	264,657	101,913	26,217	---	---	---	144,000	940,794	---	101,228	230,000
SHAKOPEE	14,292	1,114,515	580,151	534,364	148,103	88,335	594,132	---	---	---	180,929	330,675	---	88,985	40,000
SHOREVIEW	26,118	1,342,264	1,093,147	249,117	216,236	124,077	341,276	---	---	---	665,000	176,569	---	124,077	260,000
SHOREWOOD	6,889	272,678	251,134	21,544	171,425	74,473	118,496	16,304	---	---	(199,424)	1,780,939	849,293	74,473	15,000
SLEEPY EYE	3,731	293,796	277,934	15,862	6,939	33,425	(10,624)	---	---	---	---	32,059	---	33,425	30,000
SOUTH ST. PAUL	20,211	783,000	543,160	239,840	---	14,665	225,175	---	---	---	9,061	---	---	14,665	35,000
SPRING LAKE PARK	6,742	358,939	262,888	96,051	134,150	4,983	225,218	---	---	---	---	---	---	4,983	17,904
STAPLES	2,999	153,747	133,537	20,210	19,020	---	39,230	---	---	---	---	5,516	---	---	---
STEWARTVILLE	5,032	281,831	227,620	54,211	21,765	31,458	44,518	---	---	---	13,853	110,981	---	32,058	35,000
STILLWATER	15,906	754,612	727,777	26,835	86,839	3,494	110,180	---	---	---	---	81,338	---	---	---
ST. ANTHONY	8,400	380,510	496,326	(115,816)	372,951	---	257,135	---	---	---	---	---	---	---	---
ST. CHARLES	3,002	224,870	191,621	33,249	15,300	---	48,549	---	---	---	7,972	81,214	---	---	---
ST. CLOUD	58,646	5,668,475	3,871,493	1,796,982	55,683	1,722,148	130,517	---	---	---	(63,800)	95,164	---	1,720,876	741,900
ST. JAMES	4,440	511,790	416,922	94,868	14,343	44,984	64,227	---	---	---	---	103,652	---	44,984	135,000
ST. JOSEPH	4,406	129,413	137,812	(8,399)	3,568	---	(4,831)	---	---	---	---	---	---	---	---
ST. LOUIS PARK	43,967	2,449,427	2,274,183	175,244	337,390	---	512,634	---	---	---	---	774,399	---	---	3,147
ST. MICHAEL [7]	6,875	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. PAUL	270,441	31,012,631	24,076,389	6,936,242	1,726,726	1,528,041	7,134,927	---	---	42,208	13,188	13,251,874	---	802,959	1,843,860
ST. PAUL PARK	5,024	277,793	244,777	33,016	2,662	46,161	(10,483)	---	---	---	---	---	---	46,161	40,000
ST. PETER	9,789	961,287	581,738	379,549	135,189	214,009	300,729	---	53,689	---	46,873	581,980	419,022	212,319	140,000
THIEF RIVER FALLS	8,285	1,266,718	1,274,123	(7,405)	40,635	282,900	(249,670)	---	---	---	---	228,200	---	282,900	83,000
TWO HARBORS	3,597	439,777	512,257	(72,480)	17,294	---	(55,186)	---	---	---	---	376,347	---	---	---
VADNAIS HEIGHTS	12,895	549,156	443,745	105,411	106,540	---	211,951	---	---	---	29,000	5,558	---	---	---

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

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
VIRGINIA	9,169	894,692	889,249	5,443	---	---	5,443	---	---	---	---	303,116	---	---	---
WACONIA	4,598	441,247	394,194	47,053	38,047	185,675	(100,575)	---	---	---	(146,538)	1,231,731	---	178,792	140,000
WADENA	4,269	308,898	192,999	115,899	37,725	---	153,624	---	---	---	---	26,555	---	---	---
WAITE PARK	5,970	302,168	280,751	21,417	29,755	---	51,172	---	---	---	---	10,000	---	---	---
WASECA	8,434	773,900	560,095	213,805	34,642	51,343	197,104	---	---	---	22,880	139,761	---	50,164	80,000
WAYZATA	4,027	496,444	273,453	222,991	51,541	---	274,532	---	---	---	187,528	---	---	---	---
WEST ST. PAUL [5]	19,450	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WHITE BEAR LAKE	26,017	1,095,600	941,552	154,048	19,859	420	173,487	---	---	---	165,400	1,584	---	420	105,000
WILLMAR	18,654	1,295,880	1,179,870	116,010	65,161	68,766	112,405	---	---	---	99,707	193,517	---	65,711	---
WINDOM	4,582	369,805	331,209	38,596	1,464	---	40,060	---	---	---	---	278,006	---	---	---
WINONA	26,612	1,600,560	979,946	620,614	23,669	150,932	493,351	---	---	---	(52,400)	439,408	---	150,932	1,039,366
WOODBURY	33,426	1,389,043	1,796,538	(407,495)	50,067	174,931	(532,359)	---	---	---	(3,091,000)	1,562,147	---	174,931	235,000
WORTHINGTON	10,411	1,684,743	1,049,744	634,999	328,225	309,020	654,204	---	---	---	---	377,952	---	305,170	105,000
	<u>3,213,773</u>	<u>268,699,143</u>	<u>229,748,240</u>	<u>38,950,903</u>	<u>21,437,993</u>	<u>19,215,293</u>	<u>41,173,603</u>	<u>708,396</u>	<u>53,689</u>	<u>247,906</u>	<u>7,928,513</u>	<u>70,693,048</u>	<u>22,376,899</u>	<u>16,745,520</u>	<u>33,363,497</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, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
OLIVIA	2,620	228,943	221,210	7,733	21,416	22,053	7,096	13,602	---	6,417	---	115,283	115,000	22,053	140,000
ORONO	7,577	621,235	765,045	(143,810)	135,093	41,564	(50,281)	3,391	---	---	70,000	86,941	---	41,304	864,673
OSSEO	2,562	217,819	200,610	17,209	10,654	---	27,863	---	---	---	(65,208)	155,568	---	---	---
OWATONNA	20,577	1,497,420	1,053,904	443,516	363,532	---	807,048	---	---	---	827,800	423,589	---	---	---
PARK RAPIDS	3,003	216,682	106,356	110,326	6,659	---	116,985	---	---	---	12,500	932	---	---	---
PINE CITY	2,775	132,588	111,774	20,814	77,538	8,303	90,049	33,211	---	10,805	---	6,750	---	8,303	25,000
PIPESTONE	4,543	390,964	216,303	174,661	20,520	57,217	137,964	13	---	---	---	33,574	---	56,825	105,400
PLAINVIEW	2,911	470,049	448,099	21,950	1,606	---	23,556	---	---	---	---	1,598	---	---	---
PLYMOUTH	60,344	4,643,140	5,421,234	(778,094)	129,646	---	(648,448)	---	---	---	57,321	---	---	---	---
PRINCETON	3,815	361,477	271,223	90,254	21,154	---	111,408	---	---	---	---	356,968	526,293	---	---
PRIOR LAKE	13,519	1,465,078	992,880	472,198	46,419	---	518,617	---	---	---	181,965	---	---	---	---
PROCTOR	3,024	251,617	238,431	13,186	14,581	---	27,767	---	---	---	---	15,364	---	---	---
RAMSEY	16,431	258,102	299,057	(40,955)	46,818	---	5,863	---	---	---	3,000	82,100	---	---	---
RED WING	15,770	2,223,245	1,570,860	652,385	38,734	---	691,119	---	---	---	137,484	271,169	---	---	---
REDWOOD FALLS	5,164	351,951	304,980	46,971	121,433	11,407	156,997	29,518	---	11,163	10,000	---	---	11,407	30,000
RICHFIELD [3]	34,672	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE	14,196	1,050,959	1,000,239	50,720	80,367	---	131,087	---	---	---	---	208,135	---	---	---
ROCHESTER	77,209	7,240,741	7,469,738	(228,997)	584,956	1,160,694	(804,735)	134,784	---	39,137	1,513,837	209,363	---	1,160,066	600,000
ROCKFORD	3,048	258,808	216,581	42,227	13,586	13,192	42,621	---	---	---	---	15,159	---	13,192	22,816
ROSEMOUNT	12,272	723,083	1,074,645	(351,562)	358,609	21,767	(14,720)	---	---	---	29,300	21,641	---	---	---
ROSEVILLE	34,014	3,051,539	3,067,899	(16,360)	79,977	---	63,617	---	---	---	---	57,073	---	---	---
SARTELL [3]	7,536	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE	3,819	496,981	321,881	175,100	13,266	---	188,366	---	---	---	---	802,039	---	---	---
SAUK RAPIDS	9,318	481,731	571,084	(89,353)	45,994	37,174	(80,533)	---	---	---	59,825	653	---	37,174	38,100
SAVAGE [3]	15,152	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	14,292	2,114,425	1,584,302	530,123	272,637	---	802,760	---	---	---	---	172,479	---	---	---
SHOREVIEW	26,118	1,868,946	2,145,312	(276,366)	184,630	---	(91,736)	---	---	---	665,000	34,187	---	---	---
SHOREWOOD	6,889	719,448	738,100	(18,652)	56,262	---	37,610	---	---	---	24,201	21,690	---	---	---
SLEEPY EYE	3,731	236,931	131,285	105,646	38,515	65,876	78,285	---	---	---	40,000	212,296	---	65,876	55,000
SOUTH ST. PAUL	20,211	2,346,702	2,349,144	(2,442)	51,087	---	48,645	---	---	---	152,800	133,368	---	---	---
SPRING LAKE PARK	6,742	476,721	468,603	8,118	36,263	---	44,381	---	---	---	---	---	---	---	---
STAPLES	2,999	150,731	166,345	(15,614)	5,164	---	(10,450)	---	---	---	---	944	---	---	---
STEWARTVILLE	5,032	337,568	385,796	(48,228)	36,640	48,756	(60,344)	---	---	---	---	77,124	---	49,056	30,000
STILLWATER	15,906	1,315,432	1,563,346	(247,914)	101,477	---	(146,437)	---	---	---	---	42,227	---	---	---
ST. ANTHONY	8,400	540,067	641,159	(101,092)	23,172	---	(77,920)	---	---	---	---	---	---	---	---
ST. CHARLES	3,002	308,729	267,547	41,182	6,349	2,893	44,638	---	---	---	16,299	27,448	---	2,893	20,000
ST. CLOUD	58,646	3,389,022	3,071,041	317,981	502,494	138,999	681,476	---	---	---	55,500	10,002	3,000,000	138,999	163,100
ST. JAMES	4,440	366,380	460,113	(93,733)	17,412	---	(76,321)	---	---	---	75,713	15,356	---	---	---
ST. JOSEPH	4,406	189,512	213,202	(23,690)	18,485	---	(5,205)	---	---	---	---	---	---	---	---
ST. LOUIS PARK	43,967	4,075,767	4,189,741	(113,974)	119,999	---	6,025	---	---	---	---	184,205	---	---	---
ST. MICHAEL	6,875	526,386	251,910	274,476	337	97,013	177,800	---	---	---	---	2,006,168	---	97,013	30,000
ST. PAUL	270,441	40,468,538	27,518,412	12,950,126	4,005,488	8,090,052	8,865,562	---	---	56,184	5,956,751	3,396,994	---	7,972,338	3,213,723
ST. PAUL PARK	5,024	290,947	282,906	8,041	---	---	8,041	---	---	---	---	---	---	---	---
ST. PETER	9,789	613,003	451,056	161,947	141,163	8,972	294,138	---	123,199	---	37,900	376,372	52,378	8,972	55,000
THIEF RIVER FALLS	8,285	374,252	373,359	893	38,312	4,007	35,198	---	---	---	---	133,094	---	3,029	---
TWO HARBORS	3,597	670,112	667,383	2,729	156,255	76,202	82,782	97,269	---	21,526	---	54,882	---	76,202	112,571
VADNAIS HEIGHTS	12,895	915,945	894,585	21,360	170,793	---	192,153	---	---	---	29,000	1,521	---	---	---
VIRGINIA	9,169	1,195,460	1,050,107	145,353	---	181,147	(35,794)	---	---	---	---	1,207,892	---	181,147	240,000
WACONIA	4,598	579,839	645,569	(65,730)	49,005	---	(16,725)	---	---	---	178,679	181,044	---	---	---
WADENA	4,269	432,291	354,329	77,962	34,044	28,611	83,395	---	---	---	---	143,368	---	28,611	70,000
WAITE PARK	5,970	262,289	443,998	(181,709)	24,240	---	(157,469)	---	---	---	---	---	---	---	---
WASECA	8,434	751,577	892,849	(141,272)	127,071	148,509	(162,710)	---	---	---	22,880	2,442,221	---	146,329	20,000
WAYZATA	4,027	640,489	592,020	48,469	11,517	---	59,986	---	---	---	(72,184)	56,984	---	---	---
WEST ST. PAUL	19,450	1,595,745	1,637,580	(41,835)	93,952	---	52,117	---	---	---	79,637	31,789	---	---	---
WHITE BEAR LAKE	26,017	1,773,604	1,808,430	(34,826)	11,026	---	(23,800)	---	---	---	48,400	---	---	---	---
WILLMAR	18,654	2,017,656	1,826,315	191,341	248,608	---	439,949	---	---	---	110,000	71,392	---	215,060	205,000
WINDOM	4,582	594,753	545,649	49,104	22,182	4,091	67,195	---	---	---	---	70,211	---	4,091	208,621

TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
WINONA	26,612	1,770,345	1,165,564	604,781	198,177	270,306	532,652	---	---	---	12,380	146,730	---	270,306	974,634
WOODBURY	33,426	2,093,514	2,541,767	(448,253)	18,124	---	(430,129)	---	---	---	62,000	19,301	---	---	---
WORTHINGTON	10,411	1,495,896	1,297,185	198,711	191,347	79,874	310,184	---	---	---	---	162,657	---	78,610	95,000
	<u>3,221,088</u>	<u>276,117,170</u>	<u>250,937,220</u>	<u>25,179,950</u>	<u>19,489,249</u>	<u>18,808,951</u>	<u>25,860,248</u>	<u>467,365</u>	<u>551,084</u>	<u>221,315</u>	<u>14,909,621</u>	<u>44,726,953</u>	<u>15,475,935</u>	<u>18,079,773</u>	<u>18,578,020</u>

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSED DISPOSAL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,183	43,769	113,194	(69,425)	3,544	---	(65,881)	---	---	---	(100,000)	---	---	---	---
ANOKA [*]	17,693	673,837	646,546	27,291	---	---	27,291	---	---	---	---	---	---	---	---
BEMIDJI	11,509	567,193	449,135	118,058	109,766	---	227,824	---	---	---	---	79,253	---	---	---
BENSON [*]	3,222	127,169	121,941	5,228	6,400	---	11,628	---	---	---	---	---	---	---	---
BLAINE [*]	43,029	1,566,172	1,902,657	(336,485)	113,257	---	(223,228)	---	---	---	---	---	---	---	---
CHAMPLIN [*]	19,838	1,093,282	942,837	150,445	9,141	---	159,586	---	---	---	121,112	---	---	---	---
CHISHOLM	5,167	386,933	408,879	(21,946)	31,877	---	9,931	---	---	---	---	893	---	---	3,220
CIRCLE PINES [*]	4,764	221,238	237,554	(16,316)	31,553	---	15,237	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS	18,683	1,265,163	1,194,621	70,542	106,537	---	177,079	---	---	---	107,454	6,670	---	---	---
DEEPHAVEN [*]	3,681	292,061	275,172	16,889	26,530	---	43,419	---	---	---	---	---	---	---	---
DILWORTH	2,992	195,782	185,885	9,897	4,159	---	14,056	---	---	---	---	20,944	---	---	---
EAST GRAND FORKS	9,003	552,988	549,405	3,583	21,841	---	25,424	---	---	---	---	---	---	---	---
ELK RIVER [*]	14,019	734,403	733,555	848	14,757	---	15,605	---	---	---	---	---	---	---	---
FARMINGTON	8,770	859,570	636,128	223,442	11,393	8,161	226,674	---	---	---	108,312	---	---	8,161	29,330
FERGUS FALLS	13,079	2,717,404	2,376,277	341,127	129,137	106,808	363,456	---	---	---	7,271	30,388	---	106,808	210,000
GLENCOE [*]	5,196	308,291	308,461	(170)	---	2,485	(2,655)	---	---	---	---	---	---	2,485	---
GLENWOOD [*]	2,593	104,999	96,573	8,426	790	---	9,216	---	---	---	15,000	---	---	---	---
HIBBING	17,824	2,084,523	1,996,708	87,815	78,854	---	166,669	---	---	---	---	---	---	---	---
HOPKINS	16,665	588,150	558,584	29,566	2,000	---	31,566	---	---	---	---	4,983	---	---	---
HUTCHINSON [*]	12,587	466,549	449,088	17,461	122,476	---	139,937	---	---	---	---	---	---	---	---
LA CRESCENT [*]	4,557	138,603	141,745	(3,142)	480	6	(2,668)	---	---	---	---	---	---	6	---
LAKE CITY [*]	4,532	176,795	178,062	(1,267)	2,217	---	950	---	---	---	---	---	---	---	---
LITCHFIELD [*]	6,138	---	3,752	(3,752)	---	---	(3,752)	---	---	---	---	---	---	---	---
LITTLE FALLS	7,647	227,339	179,201	48,138	2,447	---	50,585	---	---	---	29,905	---	---	---	---
LUVERNE	4,575	345,429	250,306	95,123	32,172	1,287	126,008	---	---	---	27,609	3,533	---	1,287	87,000
MANKATO [2]	32,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNEAPOLIS	364,382	23,059,958	20,920,574	2,139,384	52,524	132,819	2,059,089	---	---	---	---	693,547	---	82,201	440,000
MONTEVIDEO [*]	5,524	392,289	392,289	---	---	---	---	---	---	---	---	---	---	---	---
MOORHEAD	33,800	2,240,306	2,170,254	70,052	149,465	---	219,517	---	---	---	111,084	190,213	---	---	---
MOUNTAIN IRON	3,338	425,462	237,837	187,625	13,761	---	201,386	---	---	---	---	5,217	---	---	---
NORTH MANKATO	11,561	630,479	649,944	(19,465)	11,310	15,550	(23,705)	---	---	---	---	---	---	15,550	20,000
NORTHFIELD [*]	15,859	488,338	484,372	3,966	5,775	---	9,741	---	---	---	23,000	---	---	---	---
OSSEO [*]	2,562	107,576	141,757	(34,181)	1,167	---	(33,014)	---	---	---	---	---	---	---	---
PIPESTONE	4,543	248,730	208,987	39,743	9,160	896	48,007	---	---	---	15,000	---	---	896	2,400
PRINCETON	3,815	272,730	246,467	26,263	1,165	670	26,758	---	---	---	504	108,487	---	670	2,370
ROBBINSDALE	14,196	1,090,500	955,019	135,481	73,671	---	209,152	---	---	---	---	---	---	---	---
SHAKOPEE [*]	14,292	587,663	578,933	8,730	12,431	---	21,161	---	---	---	---	---	---	---	---
STILLWATER	15,906	1,177,364	1,258,186	(80,822)	5,110	---	(75,712)	---	---	---	(78,155)	---	---	---	---
ST. CLOUD	58,646	1,497,748	1,276,609	221,139	67,257	---	288,396	---	---	---	---	573	---	---	---
ST. JOSEPH [*]	4,406	91,552	71,812	19,740	2,543	---	22,283	---	---	---	10,000	---	---	---	---
ST. LOUIS PARK [*]	43,967	2,417,864	2,364,235	53,629	268,309	---	321,938	---	---	---	---	---	---	---	---
ST. PETER	9,789	402,355	400,396	1,959	394	---	2,353	---	---	---	---	6,154	---	---	---
THIEF RIVER FALLS	8,285	553,436	521,594	31,842	20,059	---	51,901	---	---	---	6,776	87,026	---	---	---
VIRGINIA	9,169	1,344,982	1,074,293	270,689	---	---	270,689	---	---	---	---	---	---	---	---
WAYZATA [*]	4,027	187,920	190,006	(2,086)	3,516	---	1,430	---	---	---	(5,000)	---	---	---	---
WHITE BEAR LAKE [*]	26,017	1,013,161	975,081	38,080	73,813	---	111,893	---	---	---	32,240	---	---	---	---
	<u>962,030</u>	<u>53,968,055</u>	<u>50,054,911</u>	<u>3,913,144</u>	<u>1,632,758</u>	<u>268,682</u>	<u>5,277,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>432,112</u>	<u>1,237,881</u>	<u>0</u>	<u>218,064</u>	<u>794,320</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, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALEXANDRIA	8,348	9,318,426	8,762,453	555,973	550,380	481,107	625,246	---	---	---	---	3,572,652	---	4,409	---
ANOKA	17,693	12,981,821	11,211,062	1,770,759	305,357	199,185	1,876,931	---	---	---	179,795	1,970,632	---	68,672	---
AUSTIN	22,082	20,519,066	20,519,066	---	415,380	4,409	410,971	---	---	---	---	1,213,192	---	---	---
BENSON	3,222	1,583,958	1,419,633	164,325	181,329	---	345,654	---	---	---	78,384	85,379	---	---	---
BLUE EARTH	3,707	3,215,596	2,878,537	337,059	38,439	90,770	284,728	---	---	---	---	1,088,754	1,420,000	258,746	50,000
BRAINERD	12,591	7,726,318	7,248,153	478,165	170,192	---	648,357	---	---	---	91,750	3,321,320	---	---	---
BRECKENRIDGE [4]	3,707	2,289,228	1,908,034	381,194	68,388	9,118	440,464	---	---	---	251,741	205,397	---	9,118	13,440
BUFFALO	9,114	4,644,521	3,908,217	736,304	73,056	113,649	695,711	---	---	---	571,388	1,551,057	---	113,649	308,340
CALEDONIA	2,958	1,177,474	935,575	241,899	33,338	1,997	273,240	---	---	---	130,000	59,175	---	601	---
CHASKA	14,370	10,705,152	8,379,822	2,325,330	362,722	52,224	2,635,828	---	---	---	1,121,146	566,898	---	47,453	215,000
DELANO	3,125	1,777,277	1,289,450	487,827	276,627	49,895	714,559	---	---	---	20,977	657,661	1,243,788	48,058	681,289
DETROIT LAKES	7,324	5,696,849	5,454,474	242,375	515,231	13,078	744,528	---	---	---	465,000	1,245,771	---	---	---
EAST GRAND FORKS	9,003	6,575,634	5,645,377	930,257	191,160	---	1,121,417	---	---	---	148,368	509,934	---	---	---
ELK RIVER	14,019	6,642,320	6,045,909	596,411	124,250	45,489	675,172	---	---	---	169,415	1,445,987	---	14,269	75,000
ELY	3,892	1,837,539	1,640,329	197,210	26,336	8,810	214,736	---	---	---	---	193,795	---	8,810	40,000
FAIRMONT	11,337	10,747,582	10,454,503	293,079	412,783	---	705,862	---	---	---	739,789	363,764	---	---	---
GLENCOE	5,196	4,040,109	3,023,165	1,016,944	105,273	145,721	976,496	---	---	---	47,913	828,511	---	145,721	805,683
GRAND RAPIDS	8,366	6,867,501	5,825,617	1,041,884	287,556	45,290	1,284,150	---	---	---	927,331	1,638,625	925,000	8,310	---
GRANITE FALLS	3,054	1,561,942	1,372,685	189,257	16,338	---	205,595	---	---	---	193,067	170,647	---	---	---
HASTINGS	16,920	657,035	540,741	116,294	1,336	464,350	(346,720)	---	---	---	(575,000)	307	---	464,350	450,000
HIBBING	17,824	8,040,376	7,631,395	408,981	361,371	447,583	322,769	---	---	---	---	1,397,656	5,231,779	430,483	5,735,000
HUTCHINSON	12,587	11,537,652	10,356,516	1,181,136	201,781	655,556	727,361	---	---	---	405,000	619,361	---	638,712	1,050,000
JACKSON	3,561	2,342,263	1,969,370	372,893	39,610	77,125	335,378	---	---	---	225,041	15,987	---	77,125	105,000
KASSON	4,142	481,683	380,025	101,658	41,941	1,972	141,627	---	---	---	---	46,994	---	1,972	---
LAKE CITY	4,532	4,930,472	4,558,739	371,733	76,237	37,214	410,756	---	---	---	5,000	556,644	---	---	---
LE SUEUR	3,834	4,775,717	4,195,849	579,868	124,840	12,668	692,440	13,679	611	320,000	377,497	---	---	12,268	200,000
LITCHFIELD	6,138	3,608,699	3,852,202	(243,503)	366,223	3,847	118,873	---	---	---	260,000	81,768	---	3,479	---
LUVERNE	4,575	3,344,550	2,449,017	895,533	106,881	727	1,001,687	---	---	---	217,314	167,638	---	727	---
MARSHALL	12,348	14,686,263	13,443,415	1,242,848	882,164	1,079,999	1,045,013	---	---	---	---	459,629	---	507,432	253,500
MELROSE	2,722	3,921,930	3,579,326	342,604	600,732	101,015	842,321	---	---	---	190,355	235,648	---	34,738	129,217
MOORHEAD	33,800	15,254,179	12,064,330	3,189,849	336,113	276,727	3,249,685	---	---	---	3,061,215	1,073,095	---	212,960	1,693,883
MORA	2,999	4,040,786	3,562,721	478,065	156,647	76,361	558,351	---	---	---	120,500	447,678	---	76,361	100,000
MOUNTAIN IRON	3,338	885,572	879,344	6,228	27,149	627	32,750	---	---	---	---	137,477	---	627	---
NEW PRAGUE	4,052	3,861,915	3,848,965	12,950	172,784	185,734	---	---	---	---	(5,000)	337,224	---	159,090	190,000
NEW ULM	13,881	10,169,923	9,074,304	1,095,619	446,410	182,543	1,359,486	---	---	---	1,198,785	1,701,234	---	182,543	1,700,000
NORTH BRANCH	5,726	1,401,065	1,323,509	77,556	49,083	25,207	101,432	---	---	---	---	220,111	---	---	---
NORTH ST. PAUL	12,764	4,802,819	4,732,297	70,522	97,747	5,795	162,474	---	---	---	---	589,202	---	---	---
OLIVIA	2,620	1,433,985	941,235	492,750	163,256	18,322	637,684	---	---	---	353,200	125,478	---	18,322	50,000
OWATONNA	20,577	19,529,527	18,905,938	623,589	435,762	944,967	114,384	---	---	---	---	985,930	---	363,283	149,325
PRINCETON	3,815	3,098,536	3,044,849	53,687	22,546	70,278	5,955	---	---	---	37,224	118,313	---	32,820	34,686
PROCTOR	3,024	1,352,254	1,120,554	231,700	40,690	58,552	213,838	---	---	---	---	58,795	---	47,468	20,000
REDWOOD FALLS	5,164	2,865,134	3,130,235	(265,101)	479,700	25,123	189,476	---	---	---	100,000	313,838	---	1,294	---
ROCHESTER	77,209	64,673,871	58,373,234	6,300,637	960,560	155,706	7,105,491	---	---	---	---	3,803,276	---	114,493	200,000
SAUK CENTRE	3,819	2,214,636	2,045,143	169,493	128,872	14,083	284,282	---	---	---	40,000	156,874	---	---	---
SHAKOPEE	14,292	2,333,730	1,397,088	936,642	272,312	186,427	1,022,527	---	---	---	608,304	1,392,135	---	186,427	172,225
SLEEPY EYE	3,731	2,099,449	1,550,913	548,536	61,896	105,994	504,438	---	---	---	---	568,125	---	---	---
STAPLES	2,999	1,457,409	1,453,909	3,500	21,674	2,571	22,603	---	---	---	---	92,823	---	2,571	---
ST. CHARLES	3,002	1,408,783	1,193,274	215,509	28,426	2,778	241,157	---	---	---	63,279	194,828	---	2,778	30,000
ST. CLOUD	58,646	1,954,227	736,149	1,218,078	207,241	1,365,346	59,973	---	---	---	---	---	16,926,057	1,365,260	17,930,000
ST. JAMES	4,440	2,722,327	2,296,060	426,267	40,591	---	466,858	---	---	---	240,000	1,087,005	---	---	---
ST. PETER	9,789	4,809,879	4,661,238	148,641	101,133	13,133	236,641	---	11,935	---	273,730	461,512	---	13,133	115,000
THIEF RIVER FALLS	8,285	5,997,904	5,394,038	603,866	221,600	192,233	633,233	---	---	---	450,000	476,786	---	---	---
TWO HARBORS	3,597	1,679,399	1,485,883	193,516	130,016	588	322,944	---	---	---	377,759	128,594	---	588	20,000
VIRGINIA	9,169	6,616,925	6,522,944	93,981	158,878	132,974	119,885	---	---	---	---	1,102,857	---	132,974	160,000
WADENA	4,269	2,657,050	2,425,869	231,181	120,457	771	350,867	---	---	---	200,000	129,569	---	---	---
WASECA	8,434	4,330,891	4,376,835	(45,944)	64,000	963	17,093	---	---	---	---	41,000	---	---	---
WILLMAR	18,654	12,563,976	9,946,530	2,617,446	543,352	321,718	2,839,080	---	---	---	941,674	840,803	---	310,217	1,916,529
WINDOM	4,582	2,449,671	2,261,317	188,354	133,284	---	321,638	---	---	---	---	195,245	---	---	---
WORTHINGTON	10,411	9,017,788	8,055,459	962,329	299,100	16,503	1,244,926	---	---	---	314,325	882,425	---	---	---
	609,379	375,918,563	337,682,820	38,235,743	12,878,530	8,523,972	42,590,301	0	25,614	611	14,795,014	42,385,820	25,746,624	6,122,311	34,593,117

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, 1996**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GLENCOE	5,196	4,708,769	4,661,705	47,064	---	---	47,064	---	---	---	---	---	---	176,017	---
GRANITE FALLS [11]	3,054	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON [11]	12,587	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JACKSON [11]	3,561	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE CITY [14]	4,532	3,710,329	3,759,689	(49,360)	23,140	---	(26,220)	---	---	---	---	---	---	55,404	105,000
MARSHALL [11]	12,348	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MELROSE [13]	2,722	2,628,394	2,439,973	188,421	---	---	188,421	---	---	---	---	---	---	21,166	---
NORTHFIELD [11]	15,859	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE [11]	3,819	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. PETER [11]	9,789	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VIRGINIA [11]	9,169	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WORTHINGTON [11]	10,411	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	<u>93,047</u>	<u>11,047,492</u>	<u>10,861,367</u>	<u>186,125</u>	<u>23,140</u>	<u>0</u>	<u>209,265</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>252,587</u>	<u>105,000</u>

**TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GLENCOE	5,196	10,258,021	9,128,228	1,129,793	430,384	15,540	1,544,637	---	50,018	---	---	1,529,699	5,079,301	85,095	595,908
GRANITE FALLS [11]	3,054	6,864,396	6,567,588	296,808	237,061	100,057	433,812	---	---	---	---	299,503	---	100,057	235,000
HUTCHINSON [11]	12,587	26,783,090	24,078,894	2,704,196	477,021	1,033,941	2,147,276	---	---	---	---	867,887	---	1,033,941	582,458
JACKSON [11]	3,561	3,997,654	4,020,532	(22,878)	4,919	---	(17,959)	---	---	---	---	52,038	---	---	61,916
LAKE CITY [14]	4,532	3,560,420	3,337,468	222,952	408,463	94,560	536,855	---	---	---	---	247,641	---	27	1,876
LUVERNE	4,575	7,127,916	6,954,414	173,502	100,611	73,095	201,018	---	---	---	---	567,115	---	72,518	87,662
MARSHALL [11] [14] [19]	12,348	15,013,974	13,807,830	1,206,144	429,935	173,427	1,462,652	---	---	---	667,401	811,076	6,500,000	173,427	523,298
MELROSE [13]	2,722	2,392,161	2,348,325	43,836	192,852	---	236,688	---	---	---	---	439,141	---	44,758	170,000
NORTHFIELD [11]	15,859	15,240,446	13,884,361	1,356,085	693,714	---	2,049,799	---	---	---	---	969,366	---	435,490	342,340
REDWOOD FALLS	5,164	6,251,586	5,692,534	559,052	276,906	---	835,958	---	---	---	5,000	213,511	---	---	---
SAUK CENTRE [11]	3,819	6,201,349	5,762,150	439,199	84,083	245,580	277,702	---	---	---	(103,444)	370,620	---	245,580	131,689
SLEEPY EYE	3,731	2,857,349	2,533,125	324,224	77,635	1,452	400,407	---	---	---	---	86,609	---	4,309	15,000
ST. PETER [11]	9,789	8,402,279	7,970,743	431,536	139,025	101,503	469,058	---	---	---	---	347,834	---	101,503	191,247
VIRGINIA [11]	9,169	29,173,992	28,195,763	978,229	516,502	227,422	1,267,309	---	---	---	---	1,224,481	---	567,313	1,279,076
WACONIA	4,598	44,653,045	40,228,121	4,424,924	825,779	1,035,422	4,215,281	---	---	---	---	2,150,613	---	1,005,274	814,012
WILLMAR	18,654	46,479,836	45,338,595	1,141,241	791,892	2,222	1,930,911	---	---	---	---	7,360,138	---	397,749	936,662
WINDOM [12] [19]	4,582	6,311,027	5,236,436	1,074,591	178,531	---	1,253,122	---	---	---	851,027	207,900	---	25,093	74,669
WORTHINGTON [11]	10,411	14,249,651	12,788,234	1,461,417	398,737	288,035	1,572,119	---	---	---	---	255,317	---	281,795	162,977
	<u>134,351</u>	<u>255,818,192</u>	<u>237,873,341</u>	<u>17,944,851</u>	<u>6,264,050</u>	<u>3,392,256</u>	<u>20,816,645</u>	<u>0</u>	<u>50,018</u>	<u>0</u>	<u>1,419,984</u>	<u>18,000,489</u>	<u>11,579,301</u>	<u>4,573,929</u>	<u>6,205,790</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, 1996**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AUSTIN	22,082	8,864,156	9,396,020	(531,864)	334,110	4,259	(202,013)	---	---	---	---	757,437	---	---	---
CIRCLE PINES	4,764	1,136,105	1,067,290	68,815	44,921	1,429	112,307	---	---	---	7,000	45,253	---	---	---
DULUTH	85,511	30,282,259	27,579,822	2,702,437	246,782	98,751	2,850,468	---	---	---	---	592,137	---	37,317	1,400,000
HIBBING	17,824	2,743,622	2,524,272	219,350	---	---	219,350	---	---	---	---	317,038	---	---	---
HUTCHINSON	12,587	5,907,244	5,524,737	382,507	394,860	1,862	775,505	---	---	---	270,000	---	---	1,862	---
LINO LAKES	13,756	732,465	679,189	53,276	6,804	39,703	20,377	---	---	---	---	49,769	---	39,703	20,000
NEW ULM	13,881	4,837,025	4,805,674	31,351	267,513	---	298,864	---	---	---	1,083,644	196,869	---	---	---
OWATONNA	20,577	9,333,276	9,189,783	143,493	218,823	398,607	(36,291)	---	---	---	---	422,989	---	288,478	172,860
TWO HARBORS	3,597	1,867,171	1,836,114	31,057	152,883	---	183,940	---	---	---	---	99,938	---	---	---
VIRGINIA	9,169	1,394,897	1,450,316	(55,419)	---	---	(55,419)	---	---	---	---	47,056	---	---	---
	<u>203,748</u>	<u>67,098,220</u>	<u>64,053,217</u>	<u>3,045,003</u>	<u>1,666,696</u>	<u>544,611</u>	<u>4,167,088</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,750,633</u>	<u>2,528,486</u>	<u>0</u>	<u>367,360</u>	<u>1,592,860</u>

**TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELLE PLAINE	3,334	114,618	129,354	(14,736)	22,751	---	8,015	19,399	---	---	---	---	---	---	---
CANNON FALLS	3,508	80,551	58,293	22,258	15,819	---	38,077	---	---	---	3,234	8,332	---	---	---
COTTAGE GROVE	29,031	600,234	620,312	(20,078)	---	---	(20,078)	---	---	---	(57,284)	18,465	---	---	---
FALCON HEIGHTS	5,384	72,633	82,376	(9,743)	1,955	---	(7,788)	---	---	---	2,465	1,495	---	---	---
JACKSON	3,561	113,137	112,878	259	31,816	---	32,075	---	---	---	---	71,305	---	---	---
NEW PRAGUE	4,052	161,889	162,420	(531)	2,395	2,275	(411)	---	---	---	---	14,220	---	---	---
NORTH ST. PAUL	12,764	106,800	96,333	10,467	2,318	---	12,785	---	---	---	---	86,943	---	---	---
OAKDALE [*]	24,862	108,380	103,490	4,890	14,138	5,000	14,028	---	---	---	---	---	---	---	---
RED WING	15,770	570,600	757,489	(186,889)	---	---	(186,889)	---	---	---	---	37,161	---	---	---
SLEEPY EYE	3,731	81,361	105,764	(24,403)	11,654	---	(12,749)	---	---	---	(14,290)	3,273	---	---	---
WHITE BEAR LAKE	26,017	405,314	337,713	67,601	14,124	---	81,725	---	---	---	12,000	---	---	---	---
	<u>132,014</u>	<u>2,415,517</u>	<u>2,566,422</u>	<u>(150,905)</u>	<u>116,970</u>	<u>7,275</u>	<u>(41,210)</u>	<u>19,399</u>	<u>0</u>	<u>0</u>	<u>(53,875)</u>	<u>241,194</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ST. CLOUD	58,646															
ATHLETIC COMPLEX		486,103	707,140	(221,037)	129,023	42,600	(134,614)	96,273	---	28,675	(29,231)	---	---	41,871	---	---
CIVIC CENTER		790,880	1,071,914	(281,034)	102,553	---	(178,481)	---	---	---	(275,412)	98,556	---	---	---	---
ST. PAUL	270,441															
MARINA		408,773	449,827	(41,054)	3,467	---	(37,587)	---	---	---	---	25,636	---	---	---	---
SPECIAL RECREATION [*]		111,785	88,683	23,102	---	---	23,102	---	---	---	---	---	---	---	---	---
RECREATION CENTERS [*]		297,230	283,432	13,798	---	---	13,798	---	---	---	---	---	---	---	---	---
ATHLETIC PROGRAMMING		494,602	589,521	(94,919)	8,734	---	(86,185)	---	---	---	(51,350)	---	---	---	---	---
SPORTS DOME [20]		---	---	---	11,613	1,359	10,254	---	---	---	---	1,900,970	4,135,000	1,359	---	---
CIVIC CENTER		6,642,823	6,865,714	(222,891)	304,310	397	81,022	51,183	---	---	740,864	1,758,810	---	---	---	---
ST. PETER	9,789															
COMMUNITY CENTER		91,555	106,575	(15,020)	---	---	(15,020)	---	---	---	(33,537)	4,362	---	---	---	---
VIRGINIA	9,169															
GOLF COURSE		288,362	326,492	(38,130)	---	53,513	(91,643)	---	---	---	---	21,560	---	53,513	10,000	---
WADENA	4,269															
GOLF COURSE		277,161	259,115	18,046	---	8,174	9,872	---	---	---	---	102,568	200,000	8,174	---	---
WEST ST. PAUL	19,450															
GOLF COURSE		17,300	137,915	(120,615)	1,012	62,908	(182,511)	---	---	---	(200,000)	53,694	---	62,908	---	---
ICE ARENA		115,532	150,961	(35,429)	7,685	244	(27,988)	---	---	---	---	600	---	---	---	1,355
WHITE BEAR LAKE	26,017															
SPORT CENTER		386,432	464,260	(77,828)	245,029	145,381	21,820	103,688	---	35,984	---	24,244	---	145,381	50,000	---
WINDOM	4,582															
CABLE TV		366,457	335,105	31,352	9,018	3,828	36,542	---	---	---	20,468	38,000	---	3,838	38,000	---
ARENA		146,068	290,635	(144,567)	204,459	6,904	52,988	121,365	---	77,594	(229,674)	52,937	---	6,904	262,967	---
WOODBURY	33,426															
GOLF COURSE [20]		---	---	---	---	---	---	---	---	---	---	1,296,279	5,000,000	---	---	---
WORTHINGTON	10,411															
AUDITORIUM		10,989	144,017	(133,028)	47,518	---	(85,510)	20,724	---	9,374	---	1,886	---	---	---	---
GOLF COURSE		212,265	308,381	(96,116)	40,915	---	(55,201)	25,904	---	11,725	(47,098)	79,791	---	---	---	---
		<u>1,959,200</u>	<u>70,588,001</u>	<u>74,345,429</u>	<u>(3,757,428)</u>	<u>4,357,533</u>	<u>4,901,098</u>	<u>(4,300,993)</u>	<u>849,058</u>	<u>15,049</u>	<u>374,123</u>	<u>(2,918,707)</u>	<u>14,860,786</u>	<u>10,020,000</u>	<u>4,596,495</u>	<u>3,336,504</u>

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

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
SHOREWOOD	6,889															
RECYCLING		70,535	70,945	(410)	550	---	140	---	---	---	---	---	---	---	---	---
STORM WATER [*]		44,491	15,033	29,458	4,448	---	33,906	---	---	---	(70,192)	---	---	---	---	---
SLEEPY EYE	3,731															
HEAT		43,163	55,104	(11,941)	979	2,198	(13,160)	---	---	---	---	5,629	---	---	---	---
STILLWATER	15,906															
STORM SEWER [*]		131,058	114,761	16,297	1,424	---	17,721	---	---	---	---	---	---	---	---	---
PARKING SYSTEM [*]		75,461	71,612	3,849	9,144	---	12,993	---	---	---	---	---	---	---	---	---
ST. CLOUD	58,646															
HRA [13]		4,781,636	4,023,777	757,859	1,009,356	722,470	1,044,745	---	586,729	---	---	780,825	---	722,470	202,193	
PARKING SYSTEM		781,660	532,062	249,598	31,014	26,078	254,534	---	---	---	418,844	---	---	26,078	105,000	
ST. JAMES	4,440															
EDA HOUSING		---	---	---	---	914	(914)	---	---	---	---	110,084	110,710	914	---	
ST. PAUL	270,441															
HRA BUSINESS LOAN [*]		1,156,906	2,884,615	(1,727,709)	737,383	---	(990,326)	---	---	---	2,529,644	---	---	---	---	---
IMPOUNDING LOT		1,461,276	1,222,783	238,493	---	32	238,461	---	---	---	95,932	2,045	---	---	---	---
SPECIAL SERVICES		4,929,316	5,117,838	(188,522)	6,280	598	(182,840)	---	---	---	(28,640)	194,649	---	598	11,088	
HRA HOUSING LOAN		836,422	1,997,789	(1,161,367)	445,023	---	(716,344)	---	---	---	902,754	---	---	---	---	---
PORT AUTHORITY		7,968,545	5,598,655	2,369,890	2,799,906	3,890,924	1,278,872	611,567	---	---	---	69,038	---	3,890,924	2,185,579	
ST. PETER	9,789															
TRANSIT		26,849	104,782	(77,933)	65,489	---	(12,444)	---	---	64,923	---	---	---	---	---	---
THIEF RIVER FALLS	8,285															
AIRPORT		71,819	350,489	(278,670)	140,585	783	(138,868)	---	---	72,856	---	18,157	---	---	---	---
VADNAIS HEIGHTS	12,895															
WATER RESERVE [*]		25,626	19,106	6,520	20,763	---	27,283	---	---	---	20,000	---	---	---	---	---
SOLID WASTE		57,280	33,601	23,679	3,949	---	27,628	---	---	---	---	---	---	---	---	---
EDA		147,607	1,766	145,841	2,399	70,606	77,634	---	---	---	68,089	---	---	70,606	45,000	
STORM WATER		183,851	154,516	29,335	3,243	---	32,578	---	---	---	13,283	12,000	---	---	---	---
VIRGINIA	9,169															
HEAT		3,493,190	3,247,537	245,653	158,878	129,690	274,841	---	---	---	---	44,688	---	129,690	---	
WASHINGTON MANOR [20]		---	---	---	60,854	162,405	(101,551)	---	---	---	---	---	4,710,375	162,405	---	
WACONIA	4,598															
STORM WATER		68,056	102,929	(34,873)	---	2,860	(37,733)	---	---	---	(32,141)	---	---	2,860	---	
WASECA	8,434															
HOSPITAL JOINT VENTURE [*]		---	---	---	399,388	---	399,388	---	---	---	---	---	---	---	---	---
AIRPORT		41,321	54,398	(13,077)	10,976	---	(2,101)	---	---	10,349	---	---	---	---	---	---
WAYZATA	4,027															
LICENSE BUREAU		138,367	111,289	27,078	3,696	---	30,774	---	---	---	35,000	---	---	---	---	---
STORM WATER		127,658	59,003	68,655	16,390	---	85,045	---	---	---	5,000	38,171	---	---	---	---
WHITE BEAR LAKE	26,017															
LICENSE BUREAU		335,598	252,399	83,199	43	---	83,242	---	---	---	80,000	---	---	---	---	---
SENIOR HOUSING		257,505	143,732	113,773	8,251	---	122,024	---	---	---	171,105	---	---	---	---	---

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

TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	Number of stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
							Expense	Income	Revenue	Expense				Borrowing	Interest Payments	Principal Payments
ALEXANDRIA	8,348	2	OFF SALE ONLY	2,457,381	1,928,419	528,962	298,588	230,374	11,381	---	241,755	240,000	40,792	---	---	---
ANOKA	17,693	2	OFF SALE ONLY	2,539,825	1,927,521	612,304	403,480	208,824	24,668	---	233,492	70,000	---	---	---	---
APPLE VALLEY	41,578	2	OFF SALE ONLY	4,009,624	2,986,763	1,022,861	768,196	254,665	26,798	---	281,463	135,000	75,253	---	---	---
BEMIDJI	11,509	2	OFF SALE ONLY	2,685,724	2,009,867	675,857	400,666	275,191	21,582	---	296,773	153,000	423	---	---	---
BENSON	3,222	1	ON & OFF SALE	720,430	436,651	283,779	233,330	50,449	16,026	---	66,475	50,000	14,699	---	---	---
BIG LAKE	4,022	1	OFF SALE ONLY	1,102,290	855,237	247,053	165,046	82,007	8,499	---	90,506	72,000	---	---	---	---
BLUE EARTH	3,707	1	OFF SALE ONLY	615,928	469,686	146,242	119,802	26,440	9,029	500	34,969	17,000	1,481	---	---	---
BROOKLYN CENTER	28,502	3	OFF SALE ONLY	2,850,307	2,157,659	692,648	524,691	167,957	11,481	9,598	169,840	100,000	---	---	9,598	24,902
BUFFALO	9,114	1	OFF SALE ONLY	1,189,079	825,932	363,147	165,115	198,032	7,126	173	204,985	180,000	---	---	---	---
CALEDONIA	2,958	1	OFF SALE ONLY	269,323	208,096	61,227	42,050	19,177	---	---	19,177	5,000	---	---	---	---
CAMBRIDGE	5,356	1	OFF SALE ONLY	1,744,704	1,365,881	378,823	269,227	109,596	47,630	26,182	131,044	45,000	3,432	---	26,182	50,267
COLUMBIA HEIGHTS	18,683	3	OFF SALE ONLY	6,011,907	4,774,908	1,236,999	880,994	356,005	46,018	---	402,023	285,321	3,858	---	---	---
DELANO	3,125	1	ON & OFF SALE	1,000,991	677,878	323,113	251,291	71,822	29,934	---	101,756	40,000	2,148	---	---	---
DETROIT LAKES	7,324	1	OFF SALE ONLY	2,038,377	1,568,487	469,890	273,200	196,690	26,812	951	222,551	160,000	1,612	---	---	---
EDEN PRAIRIE	47,840	3	OFF SALE ONLY	4,813,208	3,651,982	1,161,226	880,530	280,696	11,827	2,196	290,327	300,000	239,401	---	---	---
EDINA	47,029	3	OFF SALE ONLY	6,399,235	4,813,865	1,585,370	989,910	595,460	---	612	594,848	500,000	113,131	---	---	---
ELK RIVER	14,019	1	OFF SALE ONLY	2,703,795	2,074,270	629,525	292,064	337,461	30,819	---	368,280	163,450	51,066	---	---	---
FAIRMONT	11,337	1	OFF SALE ONLY	1,633,247	1,213,343	419,904	241,350	178,554	41,503	---	220,057	125,000	3,396	---	---	---
FARMINGTON	8,770	2	OFF SALE ONLY	1,399,885	1,033,512	366,373	292,049	74,324	2,766	---	77,090	24,059	2,233	---	---	---
FERGUS FALLS	13,079	1	OFF SALE ONLY	2,129,234	1,617,391	511,843	279,734	232,109	41,716	2,315	271,510	221,271	2,698	---	---	---
FRIDLEY	28,267	2	OFF SALE ONLY	3,071,737	2,424,824	646,913	503,678	143,235	66,599	---	209,834	75,000	---	---	---	---
GLENCOE	5,196	1	OFF SALE ONLY	793,603	629,945	163,658	99,550	64,108	446	29,998	34,556	---	66,279	---	29,998	25,000
GLENWOOD	2,593	1	OFF SALE ONLY	598,461	459,909	138,552	96,584	41,968	8,859	---	50,827	30,000	1,435	---	---	---
GRANITE FALLS	3,054	1	OFF SALE ONLY	528,145	379,015	149,130	85,672	63,458	19,627	11,952	71,133	75,481	89,729	---	---	---
HUTCHINSON	12,587	1	OFF SALE ONLY	2,340,417	1,784,794	555,623	295,203	260,420	35,490	12,784	283,126	240,000	7,546	---	12,784	25,000
JACKSON	3,561	1	OFF SALE ONLY	487,631	368,116	119,515	96,121	23,394	6,224	---	29,618	5,000	---	---	---	---
KASSON	4,142	1	OFF SALE ONLY	464,374	339,797	124,577	109,328	15,249	4,190	---	19,439	10,000	8,333	---	---	---
LAKEVILLE	36,002	3	OFF SALE ONLY	5,299,843	4,017,639	1,282,204	873,504	408,700	43,847	45,844	406,703	381,998	45,293	---	---	---
LITCHFIELD	6,138	1	OFF SALE ONLY	1,090,166	863,064	227,102	151,911	75,191	7,103	---	82,294	66,000	9,009	---	---	---
LONG PRAIRIE	2,836	1	OFF SALE ONLY	656,441	497,942	158,499	90,922	67,577	17,553	---	85,130	50,000	1,894	---	---	---
LUVERNE	4,575	1	OFF SALE ONLY	452,693	332,585	120,108	85,729	34,379	1,768	---	36,147	25,000	---	---	---	---
MARSHALL	12,348	1	OFF SALE ONLY	2,165,509	1,623,399	542,110	200,112	341,998	14,653	---	356,651	300,000	12,803	---	---	---
MONTEVIDEO	5,524	1	OFF SALE ONLY	1,096,361	824,908	271,453	163,830	107,623	1,925	---	109,548	90,000	1,049	---	---	---
MONTECELLO	6,334	1	OFF SALE ONLY	1,852,661	1,401,908	450,753	217,533	233,220	16,733	465	249,488	112,625	13,358	---	---	---
MORA	2,999	1	OFF SALE ONLY	1,437,344	1,116,099	321,245	161,807	159,438	45,423	---	204,861	195,000	---	---	---	---
MORRIS	5,663	1	OFF SALE ONLY	682,178	510,052	172,126	116,164	55,962	8,398	---	64,360	20,000	491	---	---	---
MOUND	9,695	1	OFF SALE ONLY	1,523,897	1,145,974	377,923	213,867	164,056	13,495	---	177,551	173,850	3,767	---	---	---
NORTH BRANCH	5,726	1	OFF SALE ONLY	663,727	531,436	132,291	110,367	21,924	102	5,935	16,091	---	---	---	5,935	6,000
NORTHFIELD	15,859	1	OFF SALE ONLY	1,592,562	1,170,696	421,866	245,085	176,781	37,696	---	214,477	170,000	6,995	---	---	---
OLIVIA	2,620	1	ON & OFF SALE	590,700	382,746	207,954	197,261	10,693	591	---	11,284	10,000	739	---	---	---
PARK RAPIDS	3,003	1	OFF SALE ONLY	1,907,812	1,466,719	441,093	243,171	197,922	11,270	---	209,192	45,000	3,103	---	---	---
PINE CITY	2,775	1	OFF SALE ONLY	916,876	731,345	185,531	146,645	38,886	11,626	1,362	49,150	17,500	---	---	---	---
PIPESTONE	4,543	1	OFF SALE ONLY	606,295	446,467	159,828	103,919	55,909	2,304	---	58,213	38,000	---	---	---	---
PLAINVIEW	2,911	1	ON & OFF SALE	440,569	253,425	187,144	178,801	8,343	18,344	---	26,687	12,500	5,985	---	---	---
PRINCETON	3,815	1	OFF SALE ONLY	1,181,437	892,458	288,979	158,727	130,252	32,110	---	162,362	93,000	---	---	---	---
PROCTOR	3,024	1	OFF SALE ONLY	430,259	333,873	96,386	92,355	4,031	2,962	7,319	(326)	---	165	---	7,319	---
REDWOOD FALLS	5,164	1	OFF SALE ONLY	717,848	553,093	164,755	127,442	37,313	16,584	3	53,894	10,000	2,302	---	3	498
RICHFIELD	34,672	3	OFF SALE ONLY	7,344,538	5,686,188	1,658,350	1,019,900	638,450	81,649	15,066	705,033	545,670	847,183	---	---	---
ROBBINSDALE [16]	14,196	2	ON & OFF SALE	1,756,937	1,270,481	486,456	471,226	15,230	41,160	---	56,390	90,000	36,216	---	---	---
SAUK RAPIDS	9,318	1	OFF SALE ONLY	1,371,751	1,104,242	267,509	148,412	119,097	26,445	9,800	135,742	75,738	1,507	---	9,800	35,000
SAVAGE	15,152	2	OFF SALE ONLY	2,181,666	1,665,571	516,095	376,973	139,122	24,203	---	163,325	103,200	5,765	---	---	---

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

TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1996

Name of City	Pop.	Number of stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
SHOREWOOD	6,889	3	OFF SALE ONLY	1,705,040	1,362,986	342,054	374,876	(32,822)	5,902	1,483	(28,403)	---	3,097	---	---	---
SLEEPY EYE	3,731	1	OFF SALE ONLY	376,551	267,296	109,255	82,196	27,059	14,301	---	41,360	40,000	---	---	---	---
SPRING LAKE PARK	6,742	1	OFF SALE ONLY	2,957,505	2,340,040	617,465	467,147	150,318	128,676	18,942	260,052	135,000	---	---	18,942	12,550
ST. ANTHONY	8,400	4	ON & OFF SALE	3,549,887	2,506,160	1,043,727	1,063,670	(19,943)	49,320	9,375	20,002	65,000	15,183	---	9,375	85,000
ST. JAMES	4,440	1	OFF SALE ONLY	458,076	317,717	140,359	72,138	68,221	17,273	---	85,494	49,324	1,690	---	---	---
THIEF RIVER FALLS	8,285	1	OFF SALE ONLY	2,217,720	1,700,476	517,244	285,062	232,182	21,063	---	253,245	175,000	4,842	---	---	---
TWO HARBORS	3,597	1	OFF SALE ONLY	1,111,126	833,277	277,849	183,505	94,344	4,348	---	98,692	1,161	121,840	---	---	---
WADENA	4,269	1	OFF SALE ONLY	854,435	642,232	212,203	120,757	91,446	---	---	91,446	35,000	5,847	---	---	---
WAYZATA	4,027	1	ON & OFF SALE	2,410,058	1,516,808	893,250	725,680	167,570	29,787	21,536	175,821	100,000	19,482	---	21,536	35,000
WINDOM	4,582	1	OFF SALE ONLY	791,880	558,517	233,363	150,951	82,412	6,799	---	89,211	35,000	9,659	---	---	---
WORTHINGTON	10,411	1	OFF SALE ONLY	1,168,202	872,389	295,813	184,716	111,097	16,284	---	127,381	100,220	---	---	---	---
	<u>646,880</u>	<u>87</u>		<u>112,159,412</u>	<u>84,723,956</u>	<u>27,435,456</u>	<u>18,663,810</u>	<u>8,771,646</u>	<u>1,328,747</u>	<u>234,391</u>	<u>9,866,002</u>	<u>6,682,368</u>	<u>1,908,209</u>	<u>0</u>	<u>151,472</u>	<u>299,217</u>

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

ENTERPRISE FUND FOOTNOTES

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

ENTERPRISE FUND FOOTNOTES

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

Types of Public Service Enterprises

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

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1996

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
AFTON	2,881	68,000	---	---	---	---	---	---	68,000	---	23,180
ALBERT LEA	18,183	---	2,044,626	---	2,645,000	3,200,000	---	---	7,889,626	3,200,000	126,000
ALEXANDRIA	8,348	1,815,000	23,000	---	---	---	685,000	---	2,523,000	---	---
ANDOVER	21,495	1,250,000	9,110,000	---	15,320,000	---	---	100,000	25,780,000	3,785,000	758,160
ANOKA	17,693	2,660,000	5,530,000	---	1,000,000	1,060,000	---	---	10,250,000	2,165,000	---
APPLE VALLEY	41,578	1,765,000	6,075,000	---	27,820,000	7,085,000	---	1,415,000	44,160,000	14,440,000	1,455,000
ARDEN HILLS	9,678	---	---	---	---	---	---	---	---	---	---
AUSTIN	22,082	3,000,000	4,275,000	---	6,770,000	8,250,000	---	2,644,299	24,939,299	---	4,926,520
BAXTER	4,739	240,000	350,000	---	7,788,000	---	---	---	8,378,000	1,915,000	946,983
BAYPORT	3,151	1,125,000	3,265,000	---	1,255,000	---	---	---	5,645,000	2,110,000	20,000
BELLE PLAINE	3,334	930,000	990,000	---	2,175,000	1,200,000	---	---	5,295,000	1,450,000	510,000
BEMIDJI	11,509	320,000	1,765,000	---	1,280,000	375,000	3,690,000	---	7,430,000	1,070,000	1,507,377
BENSON	3,222	400,000	1,580,000	---	45,000	475,000	---	---	2,500,000	---	401,734
BIG LAKE	4,022	---	1,001,370	---	1,310,000	2,095,000	---	---	4,406,370	1,240,000	1,987,333
BLAINE	43,029	4,050,000	13,590,000	---	8,730,000	1,860,000	---	---	28,230,000	6,685,000	---
BLOOMINGTON	87,292	22,860,000	8,280,000	121,800,000	11,220,000	2,220,000	2,705,000	26,000,000	195,085,000	46,200,000	1,330,441
BLUE EARTH	3,707	---	3,570,000	---	8,150,000	8,745,000	---	---	20,465,000	8,365,000	8,500
BRAINERD	12,591	1,205,000	305,000	---	3,010,000	---	---	1,288,645	5,808,645	1,020,000	810,473
BRECKENRIDGE	3,707	90,000	---	---	2,653,023	166,977	---	---	2,910,000	---	114,165
BROOKLYN CENTER	28,502	---	13,205,000	---	3,030,000	1,720,000	---	2,295,000	20,250,000	4,310,000	---
BROOKLYN PARK	61,297	4,180,000	---	---	10,695,000	7,735,000	390,000	---	23,000,000	1,550,000	33,244,500
BUFFALO	9,114	980,000	6,410,000	---	14,343,860	12,251,090	2,105,000	---	36,089,950	4,520,000	652,184
BURNSVILLE	56,952	9,965,000	9,085,000	---	47,945,000	---	2,175,000	4,000,000	73,170,000	33,995,000	1,138,372
CALEDONIA	2,958	560,000	---	---	---	---	---	---	560,000	560,000	744,422
CAMBRIDGE	5,356	6,900,000	1,610,000	---	4,530,593	250,000	546,249	1,064,051	14,900,893	5,905,000	11,873,852
CANNON FALLS	3,508	---	4,330,000	---	4,105,000	---	---	---	8,435,000	1,090,000	---
CHAMPLIN	19,838	2,875,000	14,070,000	---	7,710,000	2,120,000	---	---	26,775,000	7,175,000	351,191
CHANHASSEN	16,199	2,065,000	24,235,000	---	29,889,389	1,120,000	---	---	57,309,389	14,870,000	---
CHASKA	14,370	---	34,479,821	---	4,790,000	1,740,000	5,990,000	---	46,999,821	16,515,000	4,874,137
CHISHOLM	5,167	1,080,000	220,000	---	---	2,039,634	---	---	3,339,634	805,000	312,579
CIRCLE PINES	4,764	315,000	---	---	745,000	---	1,330,000	---	2,390,000	315,000	---
CLOQUET	11,164	4,330,000	---	---	30,000	250,000	---	595,000	5,205,000	---	---
COLUMBIA HEIGHTS	18,683	---	7,469,721	---	---	---	---	---	7,469,721	5,070,000	385,856
COON RAPIDS	60,703	1,520,000	13,385,000	---	22,680,000	13,310,000	---	---	50,895,000	13,880,000	2,255,420
CORCORAN	5,615	---	151,000	---	816,109	---	---	---	967,109	600,000	255,000
COTTAGE GROVE	29,031	845,000	1,165,000	---	13,895,000	7,145,000	2,110,000	35,000	25,195,000	4,265,000	601,897
CROOKSTON	8,152	1,010,000	5,020,000	---	---	4,266,000	---	---	10,296,000	4,520,000	1,504,725
CRYSTAL	23,667	2,770,000	10,230,000	---	3,925,000	---	---	---	16,925,000	7,590,000	1,240,972
DAYTON	5,058	251,000	250,000	---	2,160,000	---	465,000	---	3,126,000	465,000	177,137
DEEPHAVEN	3,681	---	---	---	---	---	---	---	---	---	40,000
DELANO	3,125	---	165,000	---	1,660,000	1,940,000	---	---	3,765,000	2,120,000	2,765,302
DETROIT LAKES	7,324	1,335,000	985,000	---	330,000	240,000	---	---	2,890,000	2,150,000	7,295,652
DILWORTH	2,992	190,000	---	---	2,329,425	440,575	---	---	2,960,000	850,000	131,843
DULUTH	85,511	15,516,400	3,615,000	29,400,089	23,893,600	15,105,000	26,479,182	2,645,000	116,654,271	18,695,089	29,120,729
EAGAN	57,757	3,825,000	---	---	25,095,000	18,400,000	---	995,000	48,315,000	22,395,000	1,625,709
EAST BETHEL	9,172	---	---	---	2,015,000	---	545,000	---	2,560,000	---	176,000
EAST GRAND FORKS	9,003	---	80,000	380,000	3,965,000	60,000	---	637,354	5,122,354	1,325,000	1,336,278

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1996

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
EDEN PRAIRIE	47,840	13,255,000	---	---	15,970,000	21,370,000	14,885,000	545,000	66,025,000	31,095,000	1,225,096
EDINA	47,029	8,090,000	69,815,000	---	900,000	13,875,000	---	---	92,680,000	55,520,000	1,055,000
ELK RIVER	14,019	2,380,000	1,395,650	---	8,505,000	6,870,000	2,660,000	525,000	22,335,650	260,000	552,309
ELY	3,892	1,465,000	1,115,000	---	---	120,000	---	---	2,700,000	410,000	447,146
EVELETH	4,003	---	---	---	---	2,000,000	---	---	2,000,000	---	872,867
FAIRMONT	11,337	---	2,057,000	---	12,055,000	2,255,000	---	---	16,367,000	1,575,000	---
FALCON HEIGHTS	5,384	---	2,520,000	---	1,305,000	---	---	---	3,825,000	835,000	---
FARIBAULT	18,838	3,440,000	2,990,000	---	5,985,000	1,485,000	3,295,000	---	17,195,000	3,800,000	713,204
FARMINGTON	8,770	---	5,239,158	---	6,665,000	1,619,377	---	---	13,523,535	1,929,158	517,158
FERGUS FALLS	13,079	1,320,000	1,735,000	---	4,800,000	2,870,000	---	970,000	11,695,000	4,840,000	5,555,314
FOREST LAKE	6,641	330,000	1,245,000	1,075,000	125,000	---	---	432,534	3,207,534	---	171,600
FRIDLEY	28,267	---	13,575,000	1,265,000	1,700,000	4,825,000	---	---	21,365,000	10,750,000	119,747
GLENCOE	5,196	---	1,770,000	---	1,810,000	12,565,000	6,100,000	---	22,245,000	5,920,000	736,959
GLENWOOD	2,593	250,000	71,000	---	210,000	1,406,000	300,000	---	2,237,000	1,295,000	---
GOLDEN VALLEY	20,870	60,000	21,775,000	---	7,335,000	---	45,000	---	29,215,000	20,670,000	4,598,103
GOODVIEW	3,212	---	1,145,000	---	2,565,000	---	---	---	3,710,000	1,390,000	92,455
GRAND RAPIDS	8,366	70,000	4,350,000	---	5,485,000	2,610,000	2,775,000	---	15,290,000	2,050,000	1,338,248
GRANITE FALLS	3,054	---	155,000	---	2,230,000	3,060,000	680,557	---	6,125,557	3,425,000	5,400
GRANT	4,070	---	---	---	445,000	---	---	---	445,000	---	---
HAM LAKE	11,030	---	---	---	306,000	---	---	400,000	706,000	---	---
HASTINGS	16,920	6,240,000	---	---	9,385,000	7,260,000	---	---	22,885,000	1,820,000	1,223,087
HERMANTOWN	7,133	---	---	---	3,605,000	---	525,000	---	4,130,000	1,100,000	315,288
HIBBING	17,824	3,435,000	1,215,000	---	40,000	10,945,000	---	---	15,635,000	7,745,000	1,277,839
HOPKINS	16,665	2,275,000	7,228,543	---	2,660,000	2,475,000	---	---	14,638,543	10,418,543	---
HUGO	5,625	---	---	---	1,820,000	1,005,000	---	---	2,825,000	---	125,000
HUTCHINSON	12,587	2,165,000	1,345,042	---	15,190,000	16,864,776	12,821,383	---	48,386,201	4,543,976	624,866
INDEPENDENCE	3,098	---	---	---	2,410,000	---	---	---	2,410,000	325,000	75,000
INTERNATIONAL FALLS	7,810	35,000	5,610,000	---	---	60,000	---	---	5,705,000	4,010,000	---
INVER GROVE HEIGHTS	26,981	6,006,500	11,595,000	---	13,205,000	11,270,000	---	---	42,076,500	8,980,000	---
JACKSON	3,561	590,000	945,000	---	---	1,080,000	1,050,000	---	3,665,000	3,055,000	63,084
JORDAN	3,019	---	---	---	2,555,000	5,240,000	---	---	7,795,000	2,900,000	368,000
KASSON	4,142	227,500	60,000	---	525,760	1,469,240	---	---	2,282,500	60,000	100,000
LA CRESCENT	4,557	435,000	---	---	2,910,000	835,000	175,000	---	4,355,000	---	20,453
LAKE CITY	4,532	245,000	80,000	---	2,680,000	1,085,000	1,560,858	---	5,650,858	1,085,000	1,401,807
LAKE ELMO	6,192	---	---	---	650,000	---	---	---	650,000	---	---
LAKEVILLE	36,002	5,570,000	3,935,000	560,000	21,625,000	16,250,000	---	1,295,000	49,235,000	8,515,000	620,465
LAUDERDALE	2,716	---	920,000	---	---	---	---	---	920,000	920,000	---
LE SUEUR	3,834	---	2,780,000	---	755,000	5,075,000	3,110,000	---	11,720,000	2,290,000	1,623,231
LINO LAKES	13,756	1,065,000	---	---	7,675,000	4,265,000	---	---	13,005,000	2,990,000	313,000
LITCHFIELD	6,138	2,705,000	---	---	3,020,000	7,175,000	---	---	12,900,000	3,165,000	627,050
LITTLE CANADA	9,469	2,285,000	2,575,000	---	1,460,000	---	---	165,000	6,485,000	2,540,000	---
LITTLE FALLS	7,647	---	2,425,000	---	7,010,000	1,225,000	---	---	10,660,000	2,835,000	41,813
LONG PRAIRIE	2,836	---	305,000	---	1,885,000	685,000	---	---	2,875,000	305,000	---
LUVERNE	4,575	318,333	2,037,800	---	2,235,000	2,376,200	---	---	6,967,333	2,000,000	374,634
MAHTOMEDI	6,865	1,370,000	---	---	7,015,000	1,345,000	---	---	9,730,000	1,920,000	20,000
MANKATO	32,000	2,810,000	9,130,000	---	20,090,000	22,495,000	---	---	54,525,000	6,380,000	3,465,000
MAPLE GROVE	44,996	17,120,000	3,900,000	---	41,740,000	3,960,000	---	3,005,000	69,725,000	9,510,000	4,211,602

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1996

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
MAPLEWOOD	34,008	4,885,000	10,210,000	---	17,270,000	---	---	---	32,365,000	11,640,000	434,052
MARSHALL	12,348	505,000	4,750,000	---	1,065,000	10,571,303	26,829,938	---	43,721,241	5,055,000	2,521,610
MEDINA	3,707	495,000	1,150,000	---	985,000	---	---	---	2,630,000	495,000	16,072
MELROSE	2,722	---	---	---	185,000	1,795,000	1,490,000	---	3,470,000	655,000	1,540,000
MENDOTA HEIGHTS	10,856	3,030,000	---	---	7,610,000	1,235,000	---	---	11,875,000	645,000	1,125,000
MINNEAPOLIS	364,382	107,550,000	183,155,000	161,169,749	46,260,000	429,843,509	151,439,988	---	1,079,418,246	520,770,000	16,070,940
MINNETONKA	51,607	885,000	---	315,000	3,785,000	---	---	---	4,985,000	4,620,000	---
MINNETRISTA	3,890	---	---	---	1,785,000	2,035,000	---	---	3,820,000	985,000	---
MONTEVIDEO	5,524	2,160,000	305,000	---	2,438,100	8,091,900	---	824,912	13,819,912	2,240,000	297,960
MONTECELLO	6,334	1,420,000	1,285,000	---	7,060,000	---	---	---	9,765,000	3,365,000	---
MOORHEAD	33,800	7,235,000	11,570,000	---	6,945,000	17,463,995	31,000,000	---	74,213,995	8,840,000	---
MORA	2,999	2,835,000	205,000	---	305,200	279,000	1,400,000	---	5,024,200	2,220,000	---
MORRIS	5,663	---	685,000	---	2,205,000	300,000	---	---	3,190,000	300,000	2,508,135
MOUND	9,695	480,000	1,390,000	---	395,000	1,305,000	---	---	3,570,000	1,275,000	6,673
MOUNDS VIEW	12,789	807,979	8,530,000	---	---	4,940,000	3,090,000	---	17,367,979	10,850,000	29,296
MOUNTAIN IRON	3,338	---	1,000,000	---	---	---	---	---	1,000,000	365,000	---
NEW BRIGHTON	22,584	1,435,000	3,755,000	---	5,450,000	970,000	---	3,920,000	15,530,000	4,820,000	1,264,320
NEW HOPE	21,698	1,955,000	2,795,000	---	7,805,000	1,200,000	---	---	13,755,000	5,610,000	1,685,000
NEW PRAGUE	4,052	2,755,000	1,120,000	---	---	4,005,000	3,065,150	---	10,945,150	5,055,000	110,496
NEW ULM	13,881	2,075,000	3,760,000	---	7,955,000	14,508,923	---	4,546,992	32,845,915	3,605,000	2,786,754
NEWPORT	3,689	---	4,510,000	---	---	---	---	---	4,510,000	925,000	363,096
NORTH BRANCH	5,726	---	1,080,000	---	4,085,000	1,174,000	---	---	6,339,000	480,000	1,062,474
NORTH MANKATO	11,561	---	630,000	---	8,785,000	5,930,000	180,000	---	15,525,000	1,110,000	805,000
NORTH OAKS	3,718	---	---	---	---	---	---	---	---	---	---
NORTH ST. PAUL	12,764	---	1,720,000	---	585,000	---	---	---	2,305,000	820,000	203,279
NORTHFIELD	15,859	845,000	1,702,000	---	7,325,000	4,330,000	4,094,000	---	18,296,000	5,570,000	40,295
OAK GROVE	6,254	---	---	---	1,408,842	---	---	---	1,408,842	---	---
OAK PARK HEIGHTS	3,873	90,000	---	---	1,060,000	1,065,000	---	---	2,215,000	1,155,000	40,000
OAKDALE	24,862	1,870,000	4,805,000	---	13,315,000	1,750,000	---	---	21,740,000	4,140,000	1,060,000
OLIVIA	2,620	---	375,000	---	2,730,000	4,020,000	---	---	7,125,000	975,000	548,318
ORONO	7,577	---	---	---	2,135,000	1,550,000	3,470,000	---	7,155,000	1,910,000	---
OSSEO	2,562	1,225,000	1,420,000	---	5,285,000	---	410,000	---	8,340,000	4,165,000	---
OTSEGO	6,391	---	---	---	970,000	177,000	---	---	1,147,000	---	400,188
OWATONNA	20,577	---	2,200,000	---	1,890,000	1,370,000	16,590,000	---	22,050,000	18,810,000	533,636
PARK RAPIDS	3,003	---	50,000	---	13,733,311	---	---	---	13,783,311	50,000	649,859
PINE CITY	2,775	---	1,653,000	---	90,000	225,000	---	122,145	2,090,145	---	---
PIPESTONE	4,543	52,000	4,999,500	---	190,000	850,900	---	---	6,092,400	---	197,648
PLAINVIEW	2,911	905,000	5,000	---	460,000	1,120,000	---	---	2,490,000	905,000	---
PLYMOUTH	60,344	2,460,000	8,190,000	---	4,015,000	3,790,000	---	---	18,455,000	6,075,000	---
PRINCETON	3,815	195,000	2,565,000	---	1,215,000	4,230,575	1,400,000	---	9,605,575	2,635,000	96,173
PRIOR LAKE	13,519	2,160,000	---	---	8,746,000	3,104,000	---	---	14,010,000	3,910,000	450,669
PROCTOR	3,024	---	---	---	1,060,000	---	465,000	---	1,525,000	---	1,016,844
RAMSEY	16,431	---	5,315,000	---	215,000	---	---	---	5,530,000	2,225,000	---
RED WING	15,770	1,285,000	4,040,000	---	650,000	245,000	---	50,000	6,270,000	4,890,000	869,821
REDWOOD FALLS	5,164	160,000	1,247,510	---	---	9,856,653	---	---	11,264,163	1,795,000	---
RICHFIELD	34,672	---	12,480,000	---	8,165,000	1,855,000	---	---	22,500,000	15,275,000	---
ROBBINSDALE	14,196	2,130,000	4,285,000	---	---	---	---	---	6,415,000	1,960,000	---

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1996

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
ROCHESTER	77,209	11,400,000	8,950,000	---	2,010,000	11,350,000	---	---	33,710,000	10,000,000	1,400,000
ROCKFORD	3,048	---	---	---	1,750,000	770,000	---	---	2,520,000	445,000	---
ROSEMOUNT	12,272	3,505,000	435,000	---	7,775,000	5,110,000	---	5,885,000	22,710,000	2,930,000	---
ROSEVILLE	34,014	---	23,760,000	---	19,910,000	---	---	---	43,670,000	26,630,000	188,928
SARTELL	7,536	---	270,000	---	6,890,000	425,000	---	---	7,585,000	---	---
SAUK CENTRE	3,819	200,000	4,091,400	---	1,560,000	---	3,780,000	382,371	10,013,771	1,255,000	1,698,340
SAUK RAPIDS	9,318	170,000	4,535,000	---	7,650,000	1,120,000	---	---	13,475,000	2,735,000	2,410,777
SAVAGE	15,152	4,330,000	4,330,000	---	38,785,000	2,155,000	---	200,000	49,800,000	4,180,000	850,879
SHAKOPEE	14,292	---	4,725,000	---	10,655,000	1,150,000	4,050,000	---	20,580,000	4,200,000	603,226
SHOREVIEW	26,118	1,815,000	5,970,000	---	4,250,000	2,475,000	---	---	14,510,000	8,750,000	11,557,830
SHOREWOOD	6,889	---	---	800,000	822,500	2,780,000	---	---	4,402,500	245,000	311,000
SLEEPY EYE	3,731	770,000	90,000	---	1,810,000	1,510,000	---	---	4,180,000	2,370,000	---
SOUTH ST. PAUL	20,211	890,000	8,875,000	---	6,040,000	260,000	---	---	16,065,000	11,990,000	125,000
SPRING LAKE PARK	6,742	445,500	---	---	30,000	---	---	---	475,500	---	475,000
STAPLES	2,999	42,500	---	---	3,940,000	---	---	---	3,982,500	775,000	190,396
STEWARTVILLE	5,032	835,000	1,790,000	---	485,000	1,190,000	---	---	4,300,000	280,000	245,298
STILLWATER	15,906	8,435,000	10,520,000	---	6,830,000	---	---	---	25,785,000	810,000	---
ST. ANTHONY	8,400	---	4,970,000	---	1,760,000	---	90,000	---	6,820,000	820,000	8,000
ST. CHARLES	3,002	---	735,000	---	626,000	40,000	---	---	1,401,000	55,000	53,589
ST. CLOUD	58,646	2,290,000	19,525,000	---	27,400,000	50,550,000	9,569,887	1,260,000	110,594,887	20,620,000	4,974,415
ST. JAMES	4,440	980,000	---	---	---	745,000	110,710	---	1,835,710	1,085,000	1,534,778
ST. JOSEPH	4,406	---	---	---	2,230,000	1,165,000	---	---	3,395,000	---	10,484
ST. LOUIS PARK	43,967	850,000	15,540,000	7,195,000	1,030,000	---	---	---	24,615,000	8,050,000	1,349,522
ST. MICHAEL	6,875	---	35,000	---	760,000	4,335,000	---	---	5,130,000	---	---
ST. PAUL	270,441	110,865,000	22,755,000	57,345,000	15,475,000	80,000	241,927,179	---	448,447,179	191,540,000	35,647,601
ST. PAUL PARK	5,024	1,550,000	454,800	---	215,200	655,000	---	---	2,875,000	---	370,000
ST. PETER	9,789	1,465,000	481,465	---	1,878,600	4,886,400	---	623,458	9,334,923	3,355,000	1,419,849
THIEF RIVER FALLS	8,285	1,535,000	---	---	5,830,000	4,962,400	---	---	12,327,400	---	---
TWO HARBORS	3,597	340,000	---	---	---	---	3,494,433	---	3,834,433	---	282,920
VADNAIS HEIGHTS	12,895	---	10,685,000	---	5,985,000	1,355,000	---	---	18,025,000	1,690,000	1,485,249
VIRGINIA	9,169	355,000	6,588,000	---	---	20,745,000	---	---	27,688,000	12,735,000	1,233,465
WACONIA	4,598	55,000	3,205,000	---	5,365,000	---	3,445,000	---	12,070,000	2,310,000	11,907,767
WADENA	4,269	110,000	---	---	120,000	620,000	200,000	---	1,050,000	---	49,483
WAITE PARK	5,970	1,915,000	2,975,000	---	1,995,000	---	1,820,000	---	8,705,000	4,830,000	---
WASECA	8,434	---	---	---	1,070,000	3,895,000	---	---	4,965,000	---	---
WAYZATA	4,027	275,000	10,910,000	---	420,000	305,000	---	---	11,910,000	4,765,000	---
WEST ST. PAUL	19,450	1,085,000	---	---	10,280,000	---	970,000	---	12,335,000	5,080,000	708,570
WHITE BEAR LAKE	26,017	355,000	10,195,000	---	3,345,000	2,380,000	2,310,000	---	18,585,000	2,835,000	1,607,567
WILLMAR	18,654	---	575,000	---	8,440,000	11,735,000	10,985,000	---	31,735,000	8,575,000	2,803,035
WINDOM	4,582	490,000	---	---	3,014,828	4,108,017	---	---	7,612,845	510,000	137,715
WINONA	26,612	6,046,000	290,000	755,000	3,474,000	8,081,000	---	---	18,646,000	5,005,000	520,000
WOODBURY	33,426	12,510,000	3,325,000	---	49,120,000	5,240,000	5,000,000	3,675,000	78,870,000	5,890,000	3,784,413
WORTHINGTON	10,411	1,872,449	1,700,000	---	3,555,000	6,510,000	5,385,000	---	19,022,449	4,495,000	34,703
	<u>3,283,625</u>	<u>519,514,161</u>	<u>891,176,406</u>	<u>382,059,838</u>	<u>1,064,488,340</u>	<u>1,036,109,444</u>	<u>637,259,514</u>	<u>72,541,761</u>	<u>4,603,149,464</u>	<u>1,539,386,766</u>	<u>280,634,855</u>

Appendix A

Scope of Report & Methodology

This report provides a summary of the financial operations of the 184 Minnesota cities over 2,500 in population for calendar year 1996. Information concerning Minnesota cities with populations of less than 2,500 is contained in a separate report.

Revenues and expenditures for governmental functions (including expendable trust funds) are summarized by population classes based on the 1990 populations from the Bureau of the Census. The 1996 populations are from "Minnesota Populations, 1996," issued by the Office of the State Demographer. Population classes correspond to the legal definitions of the 1st, 2nd, 3rd and 4th class cities. The 4th class cities are further divided between those over and under 2,500 in population. Starting in 1991, data for the cities under 2,500 are published in a separate report.

The sources of the data are annual city financial reporting forms, audits by public accountants and the State Auditor, county auditors' reports of indebtedness, and the Department of Revenue records of state shared tax distributions, grants, aids, taxable valuations and tax levies.

Cities with populations greater than 2,500 are required by Minn. Stat. §§ 471.695 - 471.699 to submit comprehensive annual financial reports prepared in accordance with Generally Accepted Accounting Principles (GAAP) which require the modified accrual basis of accounting for governmental funds, and the accrual basis for enterprise funds.

This publication includes the financial operations of the governmental funds for each city. The governmental funds are the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. This data is outlined in the summary table of revenues and expenditures and in the five-year comparison table of revenues and expenditures.

In conformance with GASB Statement No. 14 "Defining the Governmental Reporting Entity," effective in 1993, all city functions over which city officials exercise oversight responsibility are included in the city's financial statements. As a result of Statement No. 14, some cities have included HRA and economic development activities in their financial statements.

Prior to tax collection year 1989, taxable valuation was calculated on a formula applied to market value. This resulted in an assessed valuation that was used as a base to spread the annual tax levies. Beginning with property taxes payable in 1989, a change in this formula was enacted by the Minnesota Legislature. The previous system of assessed values has been replaced with a set of tax capacity rates. The net capacity rate replaced the assessed value and the tax capacity rate replaced the mill rates. Taxes are determined by multiplying the net tax capacity by the local tax rates, which is expressed as a percentage.

Beginning in 1985, principal payments in debt service funds have been included as expenditures. Effective in 1987, principal paid on special assessment bonds have also been included. Total expenditures (including principal payments) should not be compared to years prior to 1987, or distortions will result.

Two state aid programs, disparity reduction aid (DRA) and equalization aid (EA), were discontinued after 1993. The dollars previously allocated to the DRA and EA programs were shifted to the Local Government Aid (LGA) program. In addition to the consolidation of the three programs, a new LGA formula went into effect in 1994.

On Table 19, there is a column entitled "Other Long-Term Debt." Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts and notes.

This report separates all reported enterprise funds from the city governmental funds and expendable trust funds. Minnesota cities operate many types of public service enterprises. The operations of nine major enterprise funds common to most cities are summarized and presented separately. Enterprise funds whose operations are exclusive to culture and recreational activities are combined together into "Culture and Recreation Enterprise Operations." All other enterprise funds are combined together as "Other City Enterprises." In this report, electric utilities that operate generation and distribution systems are combined with those operating distribution systems only. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

The financial operations of the 811 municipal public service enterprises are presented in eleven tables (8 through 18). The enterprises furnish many types of services, and operate wholly or in large part with revenues derived from the sale of goods or services. When possible, each type of enterprise is presented separately in this report. In some cities, the operations of two or more enterprises are combined. For example, the functions of sanitary sewers, sewage disposal, and the operation of the water utility may be combined. This treatment is not in conformity with preferred reporting practices, and the combined enterprises are disclosed with appropriate footnotes.

The data for the governmental funds consists of the primary government which in some cities includes component units. Commencing in 1994, discreetly presented component units are included in the governmental funds. Those discreetly presented component units for enterprise operations are reported in the enterprise section of this report.

The Township of Grant incorporated as a city in 1996. Therefore, this is the first year the financial operations for the City of Grant will be included in this report.

Glossary

BORROWING - Includes the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expense.

CAPITAL OUTLAY - The purchase or construction of buildings, permanent improvements, equipment, machinery and land. Capital outlay varies from year to year based on the needs and resources of the cities.

CAPITAL OUTLAY FOR ENTERPRISE FUNDS - Expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset. An example of this fund type is a street improvement fund.

CHARGES FOR SERVICES - Fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

CURRENT EXPENDITURES - Expenditures which benefit the current fiscal period. Expenditures included in this definition are salaries, pension contributions, operating expenses, etc.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of long-term debt principal and interest. An example of this fund type is the 1991 improvement bond.

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

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

FRANCHISE TAXES - Proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT - Expenditures related to the administration of the governmental unit.

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service and capital projects.

GRAVEL TAX - A tax imposed by the county for aggregate material removal. A percentage is shared with towns and cities to be expended for streets and highways.

Glossary

HRA AND ECONOMIC DEVELOPMENT - Expenditures associated with planning and providing adequate housing and redevelopment of substandard physical facilities. Expenditures directed toward developing an area or providing assistance and opportunity to persons and business for such development.

INTEREST EARNINGS - Includes interest earned on checking and savings accounts, CD's, money market funds, and Treasury bonds and bills.

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

MISCELLANEOUS EXPENDITURES - Expenditures include all expenditures that were not allocated to a specific function. Some of the expenditures are for mass transit, cemetery, and contributions.

MISCELLANEOUS REVENUES - Includes refunds, reimbursements, donations, and lease payments.

NET TAX LEVY - The city property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the city.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets and transfers in from other funds.

OTHER FINANCING USES - Transfers out to other funds, refunding bond proceeds deposited with escrow agent, and remittance to other agencies.

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

SANITATION - Expenditures include refuse collection and disposal, recycling, street cleaning, and weed and pest control.

SPECIAL ASSESSMENTS - A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS - Expenditures include maintenance of streets, patching, seal coating, and snow removal. Street lighting, street construction, bridge repair and construction, and purchase and maintenance of street equipment are also included. Includes expenditures on all city streets, including municipal state-aid streets.

Glossary

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAX INCREMENTS - Taxes collected on tax increment financing projects. Tax increment financing is a tool which cities use to redevelop a portion of the city. The increase in taxes on the redeveloped area is used to cover the city costs associated with the project.

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

TOTAL REVENUES - Receipts of monies that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is the water utility transferring money to the general fund. It is shown separately because the water enterprise fund is not included in the governmental funds.

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

UNALLOCATED INSURANCE - Expenditures for insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - Expenditures for contributions to pension plans that were not allocated to a specific function of government.