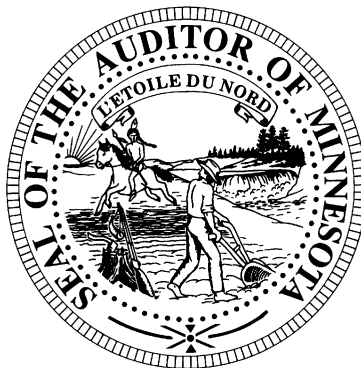


Revenues, Expenditures, and Debt of Minnesota Cities Under 2,500 in Population

**For the Year Ended December 31,
1998**



August 21, 2000

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

525 Park Street, Suite 400, St. Paul, MN 55103
gid@osa.state.mn.us
www.osa.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the OSA web site: www.osa.state.mn.us.

TABLE OF CONTENTS

Governmental Revenues	1
Governmental Expenditures	4
Municipal Enterprises	6
Indebtedness	6

GOVERNMENTAL TABLES

Governmental Funds Revenues and Expenditures - Five Year Change	8
Summary of Governmental Funds Revenues by Population Type	9
Summary of Governmental Funds Expenditures by Population Type	10
Public Service Enterprises of the Cities - Summary of Operations by Population Type	11
Classification of City Revenues - Governmental Funds	14
Classification of City Expenditures - Governmental Funds	24
Capital Outlay by Function for the Governmental Funds	35

PUBLIC SERVICE ENTERPRISE ANALYSIS TABLES

Water Enterprise Operations	58
Sewer Enterprise Operations	68
Refuse Enterprise Operations	77
Electric Enterprise Operations	81
Nursing Home Enterprise Operations	83
Hospital Enterprise Operations	84
Gas Enterprise Operations	85
Ambulance Enterprise Operations	86
Culture and Recreation Enterprise Operations	87
Other City Enterprise Operations	89
City Liquor Stores	94
Enterprise Fund Footnotes	97

LONG-TERM DEBT - Total Outstanding Indebtedness of Cities	100
--	------------

APPENDIX A - SCOPE OF REPORT AND METHODOLOGY	119
---	------------

GLOSSARY	123
---------------------------	------------

1998 Finances for Cities Under 2,500 in Population

Governmental Revenues

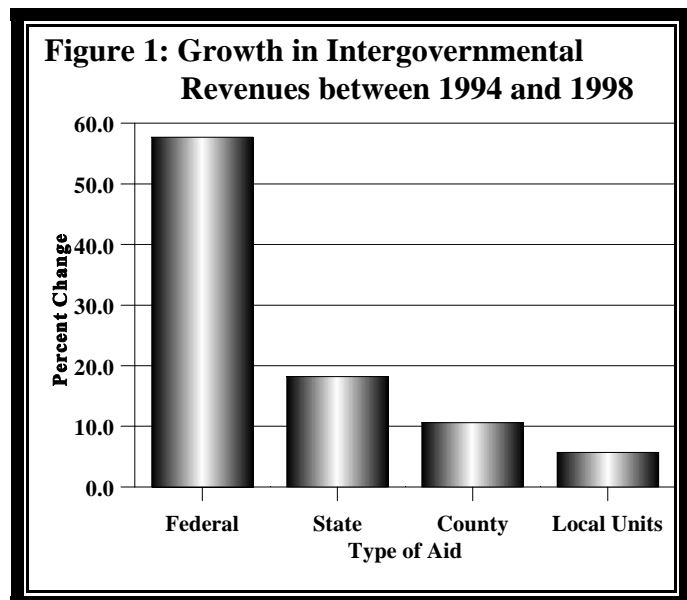
The following analysis focuses on the 661 of 668 Minnesota cities with populations less than 2,500 (“small cities”) that submitted financial information to the Office of the State Auditor. Revenues for these cities totaled \$344.7 million in 1998, excluding borrowing and transfers from other funds. This represents an increase of \$28.7 million or 9.1 percent over 1997. The principal sources of revenues in 1998 were: intergovernmental revenues, which accounted for 39.9 percent of revenues; property taxes, which accounted for 22.7 percent of revenues; and “all other revenues,” which accounted for 13.1 percent of revenues. All revenue sources except federal grants increased between 1997 and 1998.

! **Intergovernmental revenues.** Cities receive grants and aids from federal, state, county, and other local sources. Intergovernmental revenues were the largest source of revenues for small cities in 1998 totaling \$137.7 million and accounting for 39.9 percent of total revenues. Intergovernmental revenues as a percent of total revenues decreased from 43.4 percent in 1994 to 39.9 percent in 1998.

State grants and aids. State grants and aids not only represented the largest share of intergovernmental revenues (80.0%) but were also the *single* largest source of revenues for small cities in 1998, accounting for 32.0 percent of all revenues. State aid increased \$8.8 million or 8.7 percent between 1997 and 1998. The largest component of state aid is Local Government Aid (LGA), which totaled \$61.3 million in 1998. LGA increased \$2.9 million or 5.0 percent between 1997 and 1998.

Federal grants and aids. Federal grants to small cities totaled \$19.7 million in 1998. This represents a decrease of \$1.1 million or 5.5 percent from 1997. Although federal grants decreased between 1997 and 1998, the amount provided to small cities grew 57.7 percent between 1994 and 1998. In comparison, inflation grew 10.0 percent over the same period.¹ The majority of federal grants and aids received by cities help support major infrastructure projects such as wastewater treatment facilities

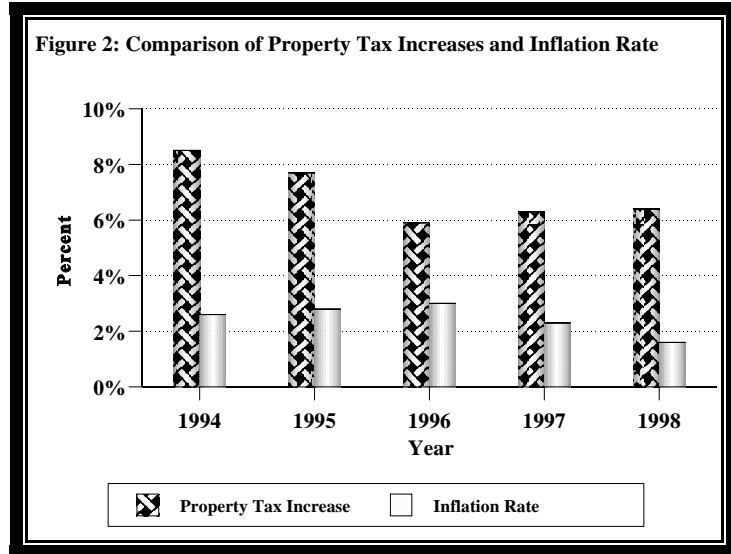
and sewer improvements. Cities also receive federal disaster assistance for activities such as flood control projects and recovery efforts.



¹ Source: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index.

! **Property taxes.** Property tax revenues totaled \$78.3 million and accounted for 22.7 percent of revenues in 1998. As in the previous five years, general property tax revenues grew faster than the rate of inflation. In 1998, the consumer price index for urban areas (CPI-U) rose 1.6 percent², while property tax revenues increased 6.4 percent.

Figure 2 provides a comparison between property tax increases and the rate of inflation for the years 1994 through 1998.



! **Charges for services.** Minnesota's small cities raised revenues of \$28.7 million from charges for services in 1998. This represents a 9.5 percent increase over 1997. Public safety charges for services accounted for 44.6 percent of all charges for services in 1998. Public safety fees are generated when one city provides police, fire, ambulance, or other public safety services to another local government. Park and recreation activities generated the second highest amount of fee revenue.

Public safety charges for services accounted for 44.6 percent of all charges for services in 1998.

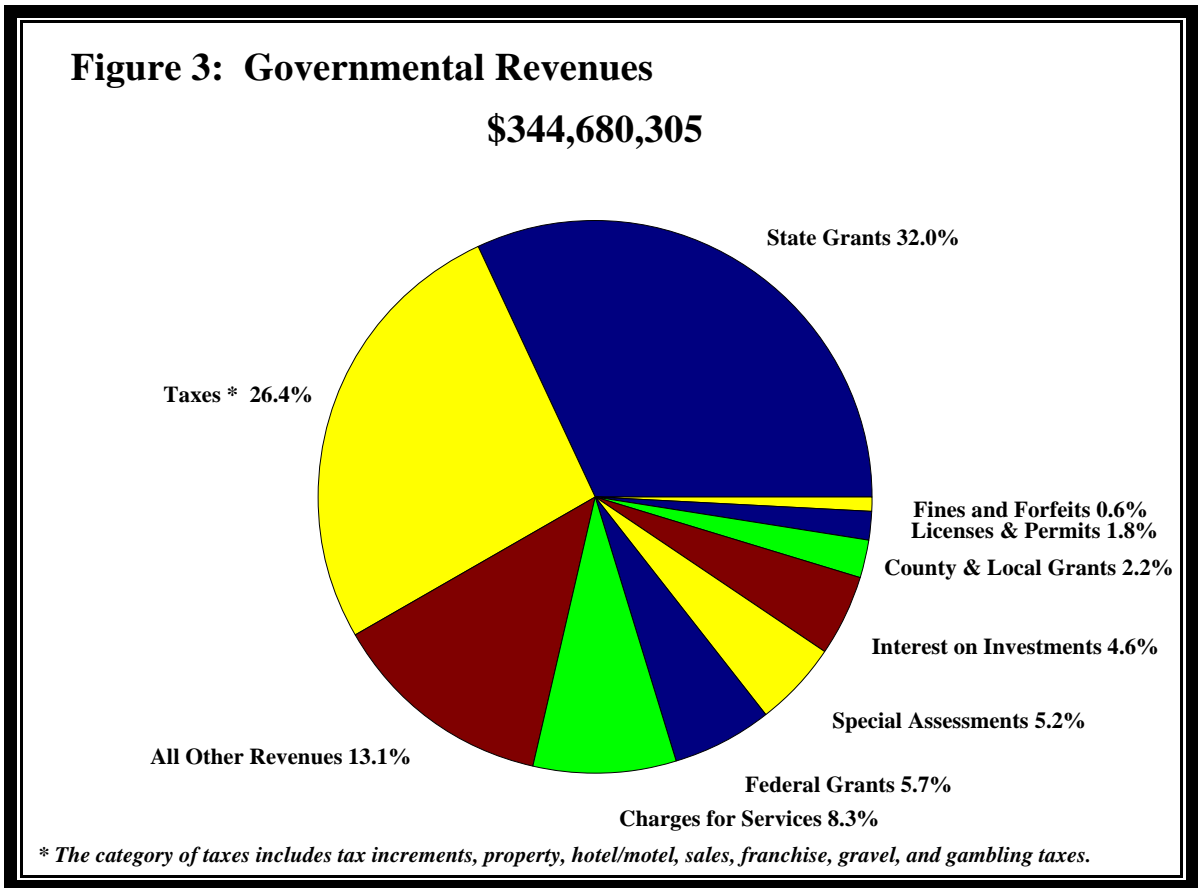
! **Tax increments.** Cities generate tax increment revenue when they establish tax increment financing (TIF) districts. In a TIF district, a city reserves the use of a portion of the property taxes collected from parcels in the district to pay the costs of development and redevelopment rather than the general services of the city, county, and school district. Revenue from tax increments totaled \$11.9 million in 1998. This represents an increase of 2.8 percent over 1997 tax increments. Tax increment revenues as a percent of total city revenue ranged from zero to 36.2 percent among individual cities. For the 177 small cities with TIF districts, tax increment revenue averaged 6.0 percent of total revenues.

! **Special assessments.** Revenue derived from special assessments increased 9.5 percent between 1997 and 1998. Special assessments totaled \$18.0 million and accounted for 5.2 percent of total revenues in 1998. Cities levy special assessments to pay for services and projects that are deemed to primarily benefit specific properties. Additionally, cities may issue special assessment bonds in which the interest and principal payments are funded wholly or in part by special assessment revenues.

² Source: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index.

- ! **Licenses and permits.** This category accounts for revenue derived from fees collected for the issuance of both business and non-business licenses and permits. Revenues in this category totaled \$6.2 million in 1998. This represents an increase of 13.3 percent over 1997 levels. Growth in this category has been fueled by demand for residential and non-residential building permits.
- ! **All other revenues.** All other revenues totaled \$45.2 million and accounted for 13.1 percent of all revenues in 1998. This category of revenues increased 24.4 percent between 1997 and 1998. This category accounts for all revenues that have not been allocated elsewhere such as donations, certain lease payments, and insurance settlements.
- ! **Other sources of revenues.** Other sources of revenues that increased between 1997 and 1998 included interest on investments, which increased 2.0 percent; all other taxes, which increased 3.7 percent³; and fines and forfeits, which increased 10.0 percent.

Figure 3 summarizes the proportion of revenue that each source of revenue provides.



³ Excludes property taxes and tax increments, which are discussed separately.

Governmental Expenditures

Total Current Expenditures

Minnesota's cities under 2,500 in population had total current expenditures of \$200.4 million in 1998. This represents an increase of 4.8 percent over 1997.⁴ Highlights of 1998 city spending include:

- ! ***Public safety.*** Public safety current expenditures totaled \$56.4 million in 1998. This represents an increase of 3.4 percent over 1997. Spending on police, fire, ambulance and other protection represented the largest current expenditure for small cities at 28.1 percent of total current expenditures.

- ! ***General government.*** This category represented the second largest current expenditure in 1998, accounting for 25.0 percent of total current expenditures. Small cities spent a total of \$50.1 million on general government services such as administration, finance, and elections. This represents an increase of 5.0 percent over 1997 spending on general government services.

- ! ***Streets and highways.*** Small cities had streets and highways current expenditures of \$38.7 million in 1998. This represents a decrease of 2.8 percent from 1997. Streets and highways current expenditures accounted for 19.3 percent of all current expenditures. Streets and highways current expenditures include such items as maintenance, snow removal, lighting, and engineering. In addition to these current expenditures, cities under 2,500 in population spent \$44.5 million on construction and other capital projects related to streets and highways.

- ! ***Culture and recreation.*** Culture and recreation current expenditures rose to \$19.4 million in 1998. This represents an increase of 2.7 percent over 1997. Small cities have placed a greater priority on culture and recreation spending for several years. The emphasis on culture and recreation spending has lifted its share of total current expenditures from 9.2 percent in 1994 to 9.7 percent in 1998.

- ! ***Economic development and housing.*** Small cities spent \$19.5 million on housing and economic development activities in 1998. This represents an increase of \$6.1 million or 45.3 percent over 1997 levels. The Red River Valley floods of 1997 affected many of the cities along the Red River and its tributaries. To avert future flood-related losses, some cities bought out houses and businesses located in flood plains. These buyouts, as well as engineering and planning costs for new housing and development, are reflected in the large increase for this category of current expenditures.

- ! ***Other city expenditures.*** Small cities increased spending in 1998 for health (64.5%), and airports (40.6%), but spent 1.4 percent less on sanitation.

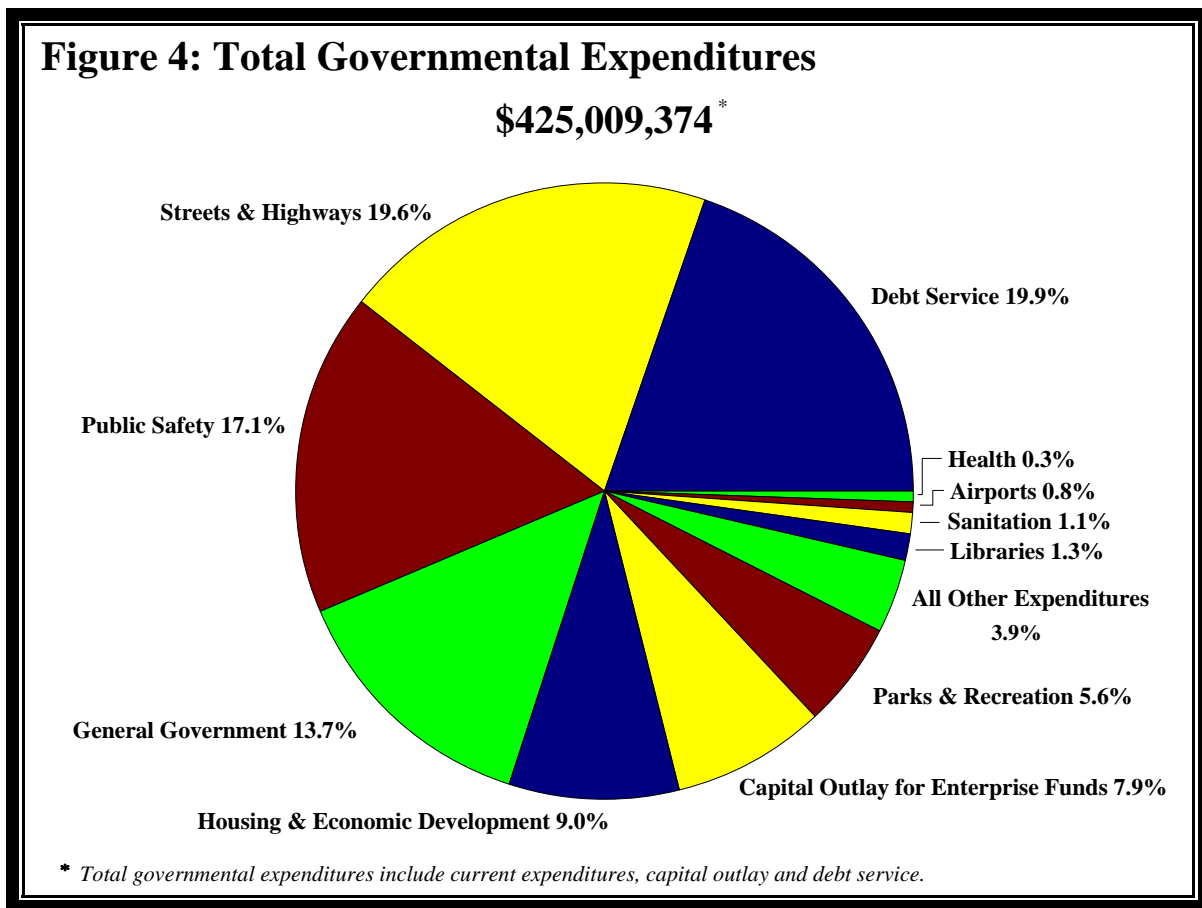
⁴ Current expenditures exclude capital outlay, debt service and other financing uses.

Capital Outlay and Debt Service

In addition to current expenditures of \$200.4 million, small cities had capital outlays of \$139.5 million and debt service payments of \$84.4 million in 1998. Small capital outlays increased \$12.6 million or 10 percent between 1997 and 1998. Street construction and the purchase of road and highway equipment totaled \$44.5 million and represented the largest category of capital expenditures in 1998. Streets and highways capital outlay grew by 38.9 percent between 1997 and 1998.

Debt service expenditures increased 19.4 percent between 1997 and 1998. For the first time since 1991, small cities spent more servicing their debt than on any other expenditure category. Debt service accounted for 19.9 percent of total governmental expenditures.

Figure 4 summarizes total governmental expenditures for cities under 2,500 in population.⁵



⁵ Total governmental expenditures exclude enterprise fund operations.

Municipal Enterprises

In addition to governmental funds, many cities establish enterprise funds to account for operations that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Enterprise funds are also created to provide more detailed financial information on operations where there are public policy, accountability, management control and other concerns. Common enterprises created by cities include water, sewer, electric, gas, and heat utilities.

The operating income of public service enterprises (excluding municipal liquor stores) totaled \$15.5 million in 1998 on operating revenues of \$209.4 million and operating expenses of \$193.9 million. Municipal enterprises generated a net income of \$27.9 million in 1998 compared to \$19.5 million in 1997. This represents an increase of 43.4 percent over 1997. Small cities transferred a net of \$8.7 million from enterprise funds to governmental funds in 1998.

Total sales for municipal liquor stores increased \$2.2 million, cost of sales increased \$2.0 million, and gross profits were up \$144,882. Operating expenses increased \$28,188, operating income increased \$116,694, and net income increased \$75,371. Cities under 2,500 in population transferred profits of \$4.3 million from liquor store operations to other funds in 1998.

Indebtedness

During the year, bonds totaling \$128.1 million were issued and \$79.7 million were retired, leaving \$609.1 million in outstanding bonded indebtedness at the end of 1998. In addition, small cities held \$115.1 million in other long-term debt. On a per capita basis, there was a wide variance among small cities in the amount of outstanding long-term (bonded and other) debt. The average per capita long-term debt for cities was \$1,644. Per capita long-term debt ranged from a high of \$19,970 in the city of Becker to no debt in 181 cities. No information was available for the seven cities that did not report.

Figure 5 provides a two-year summary of bonds outstanding classified by type of issue:

<u>Type of Issue</u>	<u>1998</u>	<u>1997</u>
General Obligation	89,244,435	94,688,168
G.O. Tax Increment	94,760,848	93,152,431
Revenue Tax Increment	850,000	0
G.O. Special Assessment	148,430,686	136,333,480
G.O. Revenue	219,622,648	202,380,756
Revenue	49,675,838	42,551,295
All Other	6,560,000	4,745,000
Total Bonded Indebtedness	<u>\$609,144,455</u>	<u>\$573,851,130</u>

GOVERNMENTAL TABLES

Table 1
Governmental Funds Revenues and Expenditures
Five Year Change
For the Years Ended December 31, 1994 Through 1998

GOVERNMENTAL FUNDS	1994		1995		1996		1997		1998		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
REVENUES											
Taxes	69,245,811	26.6%	75,579,136	26.0%	80,228,387	26.3%	86,025,517	27.2%	91,116,506	26.4%	31.6%
Special Assessments	14,688,455	5.6%	14,882,777	5.1%	17,345,206	5.7%	16,437,611	5.2%	17,998,339	5.2%	22.5%
Licenses and Permits	4,046,749	1.6%	4,312,420	1.5%	5,028,152	1.7%	5,487,277	1.7%	6,219,715	1.8%	53.7%
Intergovernmental Revenues											
Federal Grants	12,486,345	4.8%	18,884,055	6.5%	20,427,073	6.7%	20,832,726	6.6%	19,693,900	5.7%	57.7%
State Grants	93,193,191	35.8%	98,619,810	34.0%	98,181,857	32.2%	101,337,880	32.1%	110,152,652	32.0%	18.2%
County Grants	3,887,097	1.5%	2,761,443	1.0%	2,396,133	0.8%	2,820,265	0.9%	4,297,404	1.2%	10.6%
Local Units Grants	3,318,924	1.3%	2,705,767	0.9%	3,963,921	1.3%	3,147,940	1.0%	3,507,649	1.0%	5.7%
Total Intergovernmental Revenues	112,885,557	43.4%	122,971,075	42.4%	124,968,984	41.0%	128,138,811	40.6%	137,651,605	39.9%	21.9%
Charges for Services	21,884,950	8.4%	23,009,156	7.9%	25,012,382	8.2%	26,258,464	8.3%	28,742,355	8.3%	31.3%
Fines and Forfeits	1,474,834	0.6%	1,581,946	0.5%	1,687,823	0.6%	1,836,537	0.6%	2,019,558	0.6%	36.9%
Interest Earnings	10,163,535	3.9%	14,460,549	5.0%	14,597,697	4.8%	15,450,757	4.9%	15,758,360	4.6%	55.0%
All Other Revenues	25,588,909	9.8%	33,400,117	11.5%	35,711,730	11.7%	36,315,195	11.5%	45,173,867	13.1%	76.5%
Total Revenues	259,978,800	100.0%	290,197,176	100.0%	304,580,361	100.0%	315,950,169	100.0%	344,680,305	100.0%	32.6%
OTHER FINANCING SOURCES:											
Borrowing	115,455,546		74,038,605		96,438,546		75,994,973		97,757,058		
Transfers from Enterprise Funds	13,174,470		12,950,151		14,398,926		14,888,985		17,263,656		
Total Revenues and Other Sources	388,608,816		377,185,932		415,417,833		406,834,127		459,701,019		
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
General Government	47,317,051	12.9%	49,777,644	14.0%	54,214,684	13.9%	56,982,700	14.7%	58,219,432	13.7%	23.0%
Public Safety	56,671,072	15.5%	59,898,516	16.8%	67,316,344	17.2%	69,239,226	17.8%	72,356,326	17.0%	27.7%
Streets and Highways	77,227,586	21.1%	67,008,075	18.8%	78,859,211	20.2%	71,900,888	18.5%	83,274,058	19.6%	7.8%
Sanitation	4,975,666	1.4%	4,637,162	1.3%	4,689,058	1.2%	4,876,740	1.3%	4,803,714	1.1%	-3.5%
Health	704,236	0.2%	580,312	0.2%	223,637	0.1%	230,298	0.1%	1,099,102	0.3%	56.1%
Libraries	4,105,168	1.1%	5,150,479	1.4%	5,454,547	1.4%	7,494,785	1.9%	5,374,879	1.3%	30.9%
Parks and Recreation	18,786,620	5.1%	19,879,376	5.6%	21,626,507	5.5%	21,391,357	5.5%	23,917,106	5.6%	27.3%
Housing and Economic Development	48,836,077	13.3%	29,868,080	8.4%	32,389,372	8.3%	39,761,081	10.2%	38,039,247	9.0%	-22.1%
Airports	3,105,498	0.8%	1,964,611	0.6%	2,411,504	0.6%	3,653,498	0.9%	3,368,911	0.8%	8.5%
All Other Expenditures	12,051,664	3.3%	12,563,709	3.5%	13,430,873	3.4%	16,690,106	4.3%	16,455,269	3.9%	36.5%
Capital Outlay for Enterprise Funds	28,142,123	7.7%	43,684,075	12.2%	32,616,779	8.3%	25,920,063	6.7%	33,689,902	7.9%	19.7%
Debt Service	64,036,756	17.5%	61,754,598	17.3%	77,600,228	19.9%	70,725,425	18.2%	84,411,428	19.9%	31.8%
Total Expenditures	365,959,517	100.0%	356,766,637	100.0%	390,832,744	100.0%	388,866,167	100.0%	425,009,374	100.0%	16.1%
OTHER FINANCING USES:											
Transfers to Enterprise Funds	6,120,708		5,570,491		3,750,460		5,096,848		4,384,429		
Total Expenditures and Other Uses	372,080,225		362,337,128		394,583,204		393,963,015		429,393,803		

Table 2
Summary of Governmental Funds Revenues by Population Type
For the Year Ended December 31, 1998

	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities		Percent Increase (Decrease)		
	Type 1	Type 2	Type 3	Type 4	Type 5	1998	1997								
Population - 1998 Estimate	124,615	63,282	64,264	107,399	81,065	440,625	436,025						1.1%		
Taxable Tax Capacity	88,339,308	32,677,294	23,350,103	45,345,012	33,753,031	223,464,748	226,921,143						-1.5%		
1997 Net Tax Levy (Collect. 1998)	26,579,459	11,547,203	10,711,184	17,381,768	11,676,957	77,896,571	71,913,164						8.3%		
Special Assessment Levy (Collect. 1998)	4,561,299	1,807,261	1,645,505	2,528,018	1,682,533	12,224,616	12,185,273						0.3%		
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
Property Taxes	28,228,371	26.1%	12,054,255	20.4%	10,405,152	21.8%	17,594,033	23.1%	10,017,983	18.7%	78,299,794	22.7%	73,567,140	23.3%	6.4%
Tax Increment Taxes	5,786,309	5.3%	2,656,014	4.5%	1,627,915	3.4%	1,416,332	1.9%	388,896	0.7%	11,875,466	3.4%	11,550,915	3.7%	2.8%
Franchise Taxes	297,446	0.3%	136,226	0.2%	87,384	0.2%	96,478	0.1%	17,275	0.0%	634,809	0.2%	668,696	0.2%	-5.1%
Local Sales & Hotel/Motel Taxes	29,682	0.0%	8,877	0.0%	144,187	0.3%	49,212	0.1%	8,166	0.0%	238,124	0.1%	184,254	0.1%	29.2%
Gravel & Gambling Taxes	14,954	0.0%	---	---	538	0.0%	11,599	0.0%	41,222	0.1%	68,313	0.0%	54,512	0.0%	25.3%
Special Assessments	8,786,584	8.1%	2,456,307	4.2%	2,258,883	4.7%	2,877,109	3.8%	1,619,456	3.0%	17,998,339	5.2%	16,437,611	5.2%	9.5%
Licenses and Permits	3,014,672	2.8%	763,763	1.3%	488,308	1.0%	1,128,082	1.5%	824,890	1.5%	6,219,715	1.8%	5,487,277	1.7%	13.3%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	1,924,391	1.8%	1,827,572	3.1%	808,807	1.7%	1,274,756	1.7%	2,173,583	4.1%	8,009,109	2.3%	9,644,124	3.1%	-17.0%
- Other	938,684	0.9%	3,764,017	6.4%	1,259,682	2.6%	1,358,893	1.8%	4,363,515	8.2%	11,684,791	3.4%	11,188,602	3.5%	4.4%
State - Local Government Aid	14,775,286	13.6%	10,033,432	17.0%	10,118,311	21.2%	16,278,322	21.4%	10,090,558	18.9%	61,295,909	17.8%	58,381,588	18.5%	5.0%
- HACA	6,751,509	6.2%	3,830,347	6.5%	3,946,900	8.3%	6,550,231	8.6%	3,830,485	7.2%	24,909,472	7.2%	24,767,376	7.8%	0.6%
- Taconite Aids	1,162,666	1.1%	835,305	1.4%	420,543	0.9%	578,804	0.8%	220,395	0.4%	3,217,713	0.9%	3,212,546	1.0%	0.2%
- Highways	576,521	0.5%	12,173	0.0%	41,353	0.1%	269,596	0.4%	45,482	0.1%	945,107	0.3%	1,215,473	0.4%	-22.2%
- Other	4,102,782	3.8%	5,441,783	9.2%	1,997,020	4.2%	4,531,423	6.0%	3,711,443	6.9%	19,784,451	5.7%	13,760,897	4.4%	43.8%
County - Highways	189,222	0.2%	664,800	1.1%	98,628	0.2%	191,787	0.3%	132,080	0.2%	1,276,517	0.4%	1,242,704	0.4%	2.7%
- Other	2,135,812	2.0%	91,484	0.2%	266,397	0.6%	262,554	0.3%	264,640	0.5%	3,020,887	0.9%	1,577,561	0.5%	91.5%
Local - IRRRB	29,200	0.0%	583,713	1.0%	441,907	0.9%	952,594	1.3%	335,878	0.6%	2,343,292	0.7%	2,309,465	0.7%	1.5%
- Other	524,957	0.5%	149,288	0.3%	88,129	0.2%	258,154	0.3%	143,829	0.3%	1,164,357	0.3%	838,475	0.3%	38.9%
Total Intergovernmental Revenues	33,111,030	30.6%	27,233,914	46.1%	19,487,659	40.8%	32,507,114	42.8%	25,311,888	47.4%	137,651,605	39.9%	128,138,811	40.6%	7.4%
Charges for Services															
General Government	1,085,826	1.0%	267,980	0.5%	139,728	0.3%	213,590	0.3%	125,005	0.2%	1,832,129	0.5%	1,565,605	0.5%	17.0%
Public Safety	3,059,958	2.8%	1,855,056	3.1%	1,842,286	3.9%	3,362,456	4.4%	2,696,522	5.0%	12,816,278	3.7%	12,141,597	3.8%	5.6%
Streets and Highways	80,141	0.1%	33,766	0.1%	39,766	0.1%	49,578	0.1%	59,423	0.1%	262,674	0.1%	520,472	0.2%	-49.5%
Sanitation	370,354	0.3%	868,094	1.5%	537,347	1.1%	864,746	1.1%	827,100	1.5%	3,467,641	1.0%	3,639,871	1.2%	-4.7%
Libraries	44,091	0.0%	36,578	0.1%	49,070	0.1%	27,719	0.0%	14,789	0.0%	172,247	0.0%	164,606	0.1%	4.6%
Parks and Recreation	1,888,127	1.7%	676,616	1.1%	508,722	1.1%	938,577	1.2%	716,211	1.3%	4,728,253	1.4%	4,235,362	1.3%	11.6%
Airports	88,745	0.1%	213,030	0.4%	14,959	0.0%	49,788	0.1%	15,538	0.0%	382,060	0.1%	324,183	0.1%	17.9%
Transit	14,660	0.0%	20,957	0.0%	---	---	18,843	0.0%	---	---	54,460	0.0%	34,263	0.0%	58.9%
Cemetery	122,222	0.1%	46,035	0.1%	21,676	0.0%	64,893	0.1%	57,369	0.1%	312,195	0.1%	263,508	0.1%	18.5%
All Other	3,268,385	3.0%	265,454	0.4%	295,352	0.6%	560,406	0.7%	324,821	0.6%	4,714,418	1.4%	3,368,997	1.1%	39.9%
Total Charges for Services	10,022,509	9.3%	4,283,566	7.2%	3,448,906	7.2%	6,150,596	8.1%	4,836,778	9.0%	28,742,355	8.3%	26,258,464	8.3%	9.5%
Fines and Forfeits	674,313	0.6%	399,257	0.7%	270,580	0.6%	530,927	0.7%	144,481	0.3%	2,019,558	0.6%	1,836,537	0.6%	10.0%
Interest Earnings	5,330,083	4.9%	2,968,834	5.0%	1,958,921	4.1%	3,352,475	4.4%	2,148,047	4.0%	15,758,360	4.6%	15,450,757	4.9%	2.0%
All Other Revenues	13,012,973	12.0%	6,129,085	10.4%	7,629,450	16.0%	10,307,125	13.6%	8,095,234	15.1%	45,173,867	13.1%	36,315,195	11.5%	24.4%
Total Revenues	108,308,926	100.0%	59,088,098	100.0%	47,807,883	100.0%	76,021,082	100.0%	53,454,316	100.0%	344,680,305	100.0%	315,950,169	100.0%	9.1%
Other Financing Sources															
Borrowing - Bonds Issued	27,461,412		19,194,503		12,249,797		20,286,716		5,793,649		84,986,077		65,023,118		
- Other Long-term Debt Issued	1,267,694		1,224,292		2,280,894		4,110,270		2,536,014		11,419,164		10,193,823		
- Short-term Debt Issued	210,000		125,000		310,000		303,272		403,545		778,032		1,351,817		
Other Financing Sources	399,967		211,822		39,796		342,157		3,171,047		4,164,789		1,276,367		
Transfers from - Enterprise Funds	5,116,890		4,441,606		2,592,863		3,123,290		1,989,007		17,263,656		14,888,985		
- Governmental Funds	12,689,138		6,748,970		6,095,756		6,143,596		2,774,721		34,452,181		35,159,047		
Total Revenues and Other Financing Sources	155,454,027		91,034,291		71,376,989		110,330,383		70,122,299		498,317,989		443,269,541		

Table 3
Summary of Governmental Funds Expenditures by Population Type
For the Year Ended December 31, 1998

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		1998		1997		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government - Current Expenditures	12,901,928	10.1%	6,987,362	9.1%	7,131,262	11.5%	12,879,115	13.3%	10,163,913	16.3%	50,063,580	11.8%	47,685,732	12.3%	5.0%
- Capital Outlay	1,559,559	1.2%	1,269,930	1.7%	2,116,795	3.4%	1,864,111	1.9%	1,345,457	2.2%	8,155,852	1.9%	9,296,968	2.4%	-12.3%
Public Safety															
Police - Current Expenditures	10,524,897	8.3%	6,457,859	8.4%	5,098,954	8.2%	8,124,213	8.4%	1,895,254	3.0%	32,101,177	7.6%	30,706,134	7.9%	4.5%
- Capital Outlay	538,070	0.4%	377,413	0.5%	390,198	0.6%	445,167	0.5%	60,459	0.1%	1,811,307	0.4%	1,877,621	0.5%	-3.5%
Ambulance - Current Expenditures	852,902	0.7%	501,680	0.7%	543,832	0.9%	1,055,109	1.1%	419,721	0.7%	3,373,244	0.8%	3,275,551	0.8%	3.0%
- Capital Outlay	150,601	0.1%	127,502	0.2%	137,363	0.2%	360,149	0.4%	337,639	0.5%	1,113,254	0.3%	891,026	0.2%	24.9%
Fire - Current Expenditures	3,893,747	3.1%	2,175,387	2.8%	2,151,998	3.5%	4,813,269	5.0%	4,541,805	7.3%	17,576,206	4.1%	16,801,940	4.3%	4.6%
- Capital Outlay	2,458,801	1.9%	2,595,153	3.4%	1,573,410	2.5%	2,513,284	2.6%	2,202,050	3.5%	11,342,698	2.7%	11,021,384	2.8%	2.9%
Other Protection - Current Expenditures	1,549,855	1.2%	522,708	0.7%	214,497	0.3%	630,302	0.7%	416,016	0.7%	3,333,378	0.8%	3,748,063	1.0%	-11.1%
- Capital Outlay	249,418	0.2%	355,913	0.5%	212,030	0.3%	573,639	0.6%	314,062	0.5%	1,705,062	0.4%	917,507	0.2%	85.8%
Streets and Highways - Maintenance	8,439,547	6.6%	5,762,003	7.5%	4,833,621	7.8%	9,416,407	9.7%	5,180,179	8.3%	33,631,757	7.9%	34,813,090	9.0%	-3.4%
- Street Lighting	1,130,318	0.9%	539,708	0.7%	689,150	1.1%	1,390,090	1.4%	1,350,361	2.2%	5,099,627	1.2%	5,021,321	1.3%	1.6%
- Construction	13,969,182	11.0%	6,300,685	8.2%	4,034,650	6.5%	10,192,305	10.5%	2,413,771	3.9%	36,910,593	8.7%	25,247,065	6.5%	46.2%
- Other Capital Outlay	1,815,864	1.4%	1,302,808	1.7%	1,512,502	2.4%	1,864,563	1.9%	1,136,344	1.8%	7,632,081	1.8%	6,819,412	1.8%	11.9%
Sanitation - Current Expenditures	612,885	0.5%	940,817	1.2%	712,748	1.1%	1,110,661	1.1%	1,096,829	1.8%	4,473,940	1.1%	4,539,559	1.2%	-1.4%
- Capital Outlay	13,069	0.0%	1,249	0.0%	288,878	0.5%	285	0.0%	26,293	0.0%	329,774	0.1%	337,181	0.1%	-2.2%
Health - Current Expenditures	47,473	0.0%	72,558	0.1%	40,800	0.1%	158,986	0.2%	2,158	0.0%	321,975	0.1%	195,775	0.1%	64.5%
- Capital Outlay	42,559	0.0%	39,019	0.1%	670,220	1.1%	24,329	0.0%	1,000	0.0%	777,127	0.2%	34,523	0.0%	2151.0%
Culture and Recreation															
Libraries - Current Expenditures	1,720,230	1.4%	930,892	1.2%	672,517	1.1%	727,574	0.8%	133,930	0.2%	4,185,143	1.0%	3,957,907	1.0%	5.7%
- Capital Outlay	419,594	0.3%	285,118	0.4%	136,052	0.2%	344,464	0.4%	4,508	0.0%	1,189,736	0.3%	3,536,878	0.9%	-66.4%
Parks and Recreation - Current Expenditures	5,304,813	4.2%	3,033,046	4.0%	1,881,198	3.0%	2,976,532	3.1%	2,036,308	3.3%	15,231,897	3.6%	14,953,512	3.8%	1.9%
- Capital Outlay	2,752,725	2.2%	1,572,774	2.1%	1,734,021	2.8%	1,397,051	1.4%	1,228,638	2.0%	8,685,209	2.0%	6,437,845	1.7%	34.9%
Housing - Current Expenditures	275,548	0.2%	1,187,199	1.5%	514,583	0.8%	298,780	0.3%	851,257	1.4%	3,127,367	0.7%	2,313,137	0.6%	35.2%
- Capital Outlay	211,772	0.2%	400,246	0.5%	150,381	0.2%	175,810	0.2%	771,759	1.2%	1,709,968	0.4%	4,530,210	1.2%	-62.3%
Economic Development - Current Expenditures	3,943,129	3.1%	4,473,644	5.8%	2,423,009	3.9%	4,003,981	4.1%	1,535,745	2.5%	16,379,508	3.9%	11,115,590	2.9%	47.4%
- Capital Outlay	6,547,829	5.1%	3,244,652	4.2%	1,837,778	3.0%	1,425,951	1.5%	3,766,194	6.1%	16,822,404	4.0%	21,802,144	5.6%	-22.8%
Airport - Current Expenditures	310,041	0.2%	413,406	0.5%	62,138	0.1%	127,218	0.1%	176,713	0.3%	1,089,516	0.3%	774,878	0.2%	40.6%
- Capital Outlay	164,332	0.1%	1,116,397	1.5%	111,711	0.2%	314,652	0.3%	572,303	0.9%	2,279,395	0.5%	2,878,620	0.7%	-20.8%
Unallocated Pension Costs	120,308	0.1%	71,797	0.1%	70,683	0.1%	293,283	0.3%	85,744	0.1%	641,815	0.2%	611,345	0.2%	5.0%
Unallocated Insurance Costs	326,141	0.3%	304,999	0.4%	384,439	0.6%	1,013,157	1.0%	734,468	1.2%	2,763,204	0.7%	2,754,841	0.7%	0.3%
All Other - Current Expenditures	2,245,116	1.8%	1,401,202	1.8%	1,042,159	1.7%	1,674,743	1.7%	1,350,983	2.2%	7,714,203	1.8%	8,018,747	2.1%	-3.8%
- Capital Outlay	2,306,957	1.8%	1,171,284	1.5%	829,032	1.3%	923,346	1.0%	105,428	0.2%	5,336,047	1.3%	5,305,173	1.4%	0.6%
Capital Outlay for Enterprise Funds	6,491,559	5.1%	8,609,025	11.2%	4,099,537	6.6%	6,422,593	6.6%	8,067,188	13.0%	33,689,902	7.9%	25,920,063	6.7%	30.0%
Debt Service - Principal Payment on Bonds	21,052,775	16.6%	7,182,904	9.4%	10,090,459	16.2%	11,719,564	12.1%	4,772,603	7.7%	54,818,305	12.9%	40,894,843	10.5%	34.0%
- Other Long-term & Short-term	1,132,645	0.9%	991,252	1.3%	541,413	0.9%	1,514,418	1.6%	1,462,782	2.4%	5,642,510	1.3%	6,115,078	1.6%	-7.7%
- Interest and Fiscal Charges	11,120,217	8.7%	3,875,413	5.1%	3,319,656	5.3%	3,999,938	4.1%	1,635,389	2.6%	23,950,613	5.6%	23,715,504	6.1%	1.0%
Total Current Expenditures	54,198,878	42.6%	35,776,267	46.7%	28,467,588	45.7%	50,693,420	52.4%	31,971,384	51.4%	201,107,537	47.3%	191,287,122	49.2%	5.1%
Total Capital Outlay	39,691,891	31.2%	28,769,168	37.6%	19,834,558	31.9%	28,841,699	29.8%	22,353,093	35.9%	139,490,409	32.8%	126,853,620	32.6%	10.0%
Total Debt Service	33,305,637	26.2%	12,049,569	15.7%	13,951,528	22.4%	17,233,920	17.8%	7,870,774	12.7%	84,411,428	19.9%	70,725,425	18.2%	19.4%
Total Expenditures	127,196,406	100.0%	76,595,004	100.0%	62,253,674	100.0%	96,769,039	100.0%	62,195,251	100.0%	425,009,374	100.0%	388,866,167	100.0%	9.3%
Other Financing Uses															
Debt Redemption - Refunded Bonds	1,255,000		135,000		2,353,719		184,559		5,000		3,933,278		1,620,454		
Other Financing Uses	164,454		34,418		---		42,689		47,951		289,512		837,702		
Transfers to - Enterprise Funds	777,643		284,416		1,099,777		1,029,831		1,192,762		4,384,429		5,096,848		
- Governmental Funds	12,689,138		6,748,970		6,095,756		6,143,596		2,774,721		34,452,181		35,159,047		
Total Expenditures and Other Uses	142,082,641		83,797,808		71,802,926		104,169,714		66,215,685		468,068,774		431,580,218		

Table 4
Public Service Enterprises of the Cities
Summary of Operations by Population Type
For the Year Ended December 31, 1998

Type of Enterprise Fund	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water Utilities												
Operating Revenues	10,892,699	100.0%	5,286,883	100.0%	5,314,959	100.0%	9,022,314	100.0%	5,509,382	100.0%	36,026,237	100.0%
Operating Expenses	9,003,713	82.7%	4,602,785	87.1%	4,417,805	83.1%	8,052,065	89.2%	5,914,251	107.3%	31,990,619	88.8%
Operating Income (Loss)	1,888,986	17.3%	684,098	12.9%	897,154	16.9%	970,249	10.8%	(404,869)	-7.3%	4,035,618	11.2%
Sewer Utilities												
Operating Revenues	12,523,951	100.0%	5,612,005	100.0%	4,917,700	100.0%	6,486,273	100.0%	3,856,596	100.0%	33,396,525	100.0%
Operating Expenses	11,315,024	90.3%	5,492,773	97.9%	4,692,900	95.4%	6,694,095	103.2%	4,393,288	113.9%	32,588,080	97.6%
Operating Income (Loss)	1,208,927	9.7%	119,232	2.1%	224,800	4.6%	(207,822)	-3.2%	(536,692)	-13.9%	808,445	2.4%
Refuse Disposal												
Operating Revenues	1,165,598	100.0%	1,304,414	100.0%	1,049,412	100.0%	1,370,946	100.0%	779,418	100.0%	5,669,788	100.0%
Operating Expenses	1,170,433	100.4%	1,169,537	89.7%	1,037,897	98.9%	1,308,509	95.4%	767,907	98.5%	5,454,283	96.2%
Operating Income (Loss)	(4,835)	-0.4%	134,877	10.3%	11,515	1.1%	62,437	4.6%	11,511	1.5%	215,505	3.8%
Electric Utilities												
Operating Revenues	16,138,556	100.0%	15,124,624	100.0%	10,755,047	100.0%	5,736,409	100.0%	2,250,975	100.0%	50,005,611	100.0%
Operating Expenses	14,430,199	89.4%	13,335,615	88.2%	9,132,161	84.9%	5,176,952	90.2%	1,826,267	81.1%	43,901,194	87.8%
Operating Income (Loss)	1,708,357	10.6%	1,789,009	11.8%	1,622,886	15.1%	559,457	9.8%	424,708	18.9%	6,104,417	12.2%
Nursing Homes												
Operating Revenues	3,914,169	100.0%	1,768,224	100.0%	16,759,110	100.0%	22,054,486	100.0%	---	---	44,495,989	100.0%
Operating Expenses	3,871,237	98.9%	1,727,910	97.7%	15,813,511	94.4%	22,035,125	99.9%	---	---	43,447,783	97.6%
Operating Income (Loss)	42,932	1.1%	40,314	2.3%	945,599	5.6%	19,361	0.1%	---	---	1,048,206	2.4%
Hospitals												
Operating Revenues	6,841,521	100.0%	7,211,880	100.0%	59,547	100.0%	---	---	---	---	14,112,948	100.0%
Operating Expenses	6,446,400	94.2%	7,322,688	101.5%	44,150	74.1%	---	---	---	---	13,813,238	97.9%
Operating Income (Loss)	395,121	5.8%	(110,808)	-1.5%	15,397	25.9%	---	---	---	---	299,710	2.1%
Gas Utilities												
Operating Revenues	3,407,751	100.0%	936,386	100.0%	942,032	100.0%	1,259,500	100.0%	137,840	100.0%	6,683,509	100.0%
Operating Expenses	2,785,306	81.7%	862,678	92.1%	941,080	99.9%	1,181,538	93.8%	113,125	82.1%	5,883,727	88.0%
Operating Income (Loss)	622,445	18.3%	73,708	7.9%	952	0.1%	77,962	6.2%	24,715	17.9%	799,782	12.0%
Ambulance												
Operating Revenues	421,098	100.0%	100,118	100.0%	64,329	100.0%	281,574	100.0%	88,557	100.0%	955,676	100.0%
Operating Expenses	353,733	84.0%	120,234	120.1%	91,282	141.9%	285,171	101.3%	94,122	106.3%	944,542	98.8%
Operating Income (Loss)	67,365	16.0%	(20,116)	-20.1%	(26,953)	-41.9%	(3,597)	-1.3%	(5,565)	-6.3%	11,134	1.2%
Culture And Recreation												
Operating Revenues	3,725,472	100.0%	641,575	100.0%	1,561,531	100.0%	309,923	100.0%	191,984	100.0%	6,430,485	100.0%
Operating Expenses	3,596,307	96.5%	551,628	86.0%	1,237,849	79.3%	352,956	113.9%	215,954	112.5%	5,954,694	92.6%
Operating Income (Loss)	129,165	3.5%	89,947	14.0%	323,682	20.7%	(43,033)	-13.9%	(23,970)	-12.5%	475,791	7.4%
Other City Enterprises												
Operating Revenues	6,926,692	100.0%	2,068,246	100.0%	896,505	100.0%	871,835	100.0%	853,004	100.0%	11,616,282	100.0%
Operating Expenses	6,182,009	89.2%	1,484,743	71.8%	621,921	69.4%	742,475	85.2%	918,812	107.7%	9,949,960	85.7%
Operating Income (Loss)	744,683	10.8%	583,503	28.2%	274,584	30.6%	129,360	14.8%	(65,808)	-7.7%	1,666,322	14.3%
Liquor Stores												
Sales	14,255,792	100.0%	8,099,037	100.0%	10,265,677	100.0%	14,320,441	100.0%	18,996,175	100.0%	65,937,122	100.0%
Cost Of Sales	10,084,728	70.7%	5,548,295	68.5%	6,594,522	64.2%	9,098,712	63.5%	11,267,713	59.3%	42,593,970	64.6%
Gross Profit (Loss)	4,171,064	29.3%	2,550,742	31.5%	3,671,155	35.8%	5,221,729	36.5%	7,728,462	40.7%	23,343,152	35.4%
Operating Expenses	3,039,911	21.3%	2,031,934	25.1%	3,007,001	29.3%	4,921,301	34.4%	6,929,422	36.5%	19,929,569	30.2%
Operating Income (Loss)	1,131,153	7.9%	518,808	6.4%	664,154	6.5%	300,428	2.1%	799,040	4.2%	3,413,583	5.2%

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
ADA	420,145	236,668	215,334	880	25,632	341,839	2,000,151	---	2,341,990	206,746	3,296	78,618	61,643	2,934,139	82,500	165,986	36,505	70,000	3,289,130
ADAMS	190,986	80,183	84,481	15,444	2,187	---	183,285	---	183,285	56,795	3,230	17,710	123,519	486,651	---	153,991	---	25,376	666,018
ADRIAN	294,528	168,553	179,152	96,434	7,825	383,200	354,135	---	737,335	68,583	886	99,065	2,089	1,191,369	244,073	---	115,627	305,966	1,857,035
AITKIN	690,635	140,797	185,435	41,880	10,723	650,079	464,850	312,829	1,427,758	77,230	7,093	86,411	21,773	1,858,303	500,000	---	200,540	153,524	2,712,367
AKELEY	117,773	36,463	36,827	---	161	61,337	17,336	7,635	86,308	28,311	---	2,257	21,545	175,409	---	---	---	---	175,409
ALBANY	674,203	263,627	410,333	84,795	14,026	---	334,007	90	334,097	51,914	13,146	45,323	157,920	1,111,554	21,829	---	---	25,000	1,158,383
ALBERTA	49,837	29,310	28,941	---	6,581	---	18,006	---	18,006	9,331	---	1,493	2,887	70,516	---	---	---	766	71,282
ALBERTVILLE	1,345,459	589,983	707,073	201,096	264,193	---	262,597	---	262,597	551,640	304	157,343	179,931	2,324,177	---	---	---	105,789	2,429,966
ALDEN	169,622	79,340	104,007	---	845	1,793	176,624	---	178,417	22,341	3,084	16,879	15,941	341,514	---	---	---	22,800	364,314
ALDRICH	20,599	2,504	5,789	---	3,558	---	1,790	---	1,790	43	---	594	6,513	18,287	---	---	---	---	18,287
ALPHA	22,202	11,679	11,858	---	---	---	39,259	---	39,259	13,147	---	1,523	12,639	78,426	---	---	---	9,140	87,566
ALTURA	166,790	20,000	17,398	711	1,520	---	59,063	15,117	74,180	---	---	43,053	98,699	235,561	---	---	---	---	235,561
ALVARADO	82,868	12,603	71,188	---	3,113	294,012	33,277	---	327,289	19,862	---	6,311	39,823	467,586	---	---	80,000	20,000	567,586
AMBOY	137,202	87,840	76,575	---	2,094	---	145,645	600	146,245	3,672	2,506	13,731	31,713	276,536	---	---	---	17,823	294,359
ANNANDALE	865,534	267,788	596,343	225,020	43,032	250	906,335	---	906,585	168,000	15,398	173,761	314,878	2,443,017	---	---	---	262,954	2,705,971
APPLETON	397,005	299,536	315,366	17,274	19,807	589,114	805,829	---	1,394,943	184,180	14,550	33,893	2,140,570	4,120,583	---	105,800	---	---	4,226,383
ARCO	14,456	9,180	9,223	---	2,224	---	26,189	---	26,189	475	---	2,300	9,680	50,091	---	---	---	---	50,091
ARGYLE	160,420	44,984	44,655	53,300	3,838	85,390	232,086	10,613	328,089	11,769	115	7,503	143,498	592,767	---	---	77,000	255,263	925,030
ARLINGTON	488,855	342,541	423,129	43,242	4,592	---	540,789	---	540,789	71,923	5,241	147,375	91,306	1,327,597	2,575,176	---	177,781	561,013	4,641,567
ASHBY	115,158	55,326	53,632	15,849	958	---	142,690	---	142,690	1,193	1,228	14,460	20,808	250,818	842,665	---	86,550	875	1,180,908
ASKOV	99,545	36,237	35,810	---	2,028	---	51,777	---	51,777	16,724	36	7,285	20,365	134,025	---	---	---	---	134,025
ATWATER	355,019	253,846	254,210	154,853	10,510	4,161	300,309	---	304,470	65,450	14,238	75,558	18,025	897,314	---	---	14,250	---	911,564
AUDUBON	169,200	88,698	89,493	---	763	---	71,084	---	71,084	109,797	1,252	5,149	31,570	309,108	---	---	2,000	1,500	312,608
AURORA	416,100	352,998	433,390	62,165	5,493	20,605	903,034	158,522	1,082,161	34,222	11,330	52,939	110,924	1,792,624	---	---	138,000	125,000	2,055,624
AVOCA	26,600	11,201	10,966	---	32	11,683	28,266	---	28,266	1,427	---	1,980	42,449	98,359	---	---	---	25	98,384
AVON	551,776	249,999	412,356	317,977	14,640	---	172,726	---	172,726	57,090	3,605	105,526	2,497,421	3,581,341	310,000	26,796	70,920	86,589	4,075,646
BABBITT	426,407	201,431	398,534	---	5,451	---	551,467	100,000	551,467	106,937	7,650	163,570	143,921	1,377,530	1,272,486	---	20,000	527,586	3,197,602
BACKUS	77,810	41,218	41,925	10,240	2,353	---	56,279	---	56,279	55,980	1,253	13,529	30,794	212,353	---	6,452	---	2,740	221,545
BADGER	90,502	37,863	51,058	---	3,850	254,859	126,696	---	381,555	23,722	---	13,427	40,124	513,736	130,500	---	---	---	644,236
BAGLEY	343,242	171,786	210,325	---	5,477	10,025	365,169	6,676	381,870	59,458	16,583	59,518	88,975	822,206	---	---	97,936	---	920,142
BALATON	132,763	159,158	150,802	15,723	600	49,024	214,552	---	263,576	73,912	2,515	27,886	58,672	593,686	259,455	---	1	298,465	1,151,607
BARNESVILLE	459,170	157,376	91,800	104,136	12,051	21,091	368,322	23,795	413,208	42,628	5,439	18,882	44,102	732,246	1,308,480	---	648,684	---	2,689,410
BARNUM	108,891	77,366	93,721	13,208	2,340	---	107,048	56,292	163,340	9,767	---	23,858	9,372	315,606	---	---	16,618	2,500	334,724
BARRETT	97,968	95,738	93,025	177,607	1,753	110,400	67,642	---	178,042	50,045	1,286	11,644	53,024	566,426	---	---	---	---	566,426
BARRY	16,486	6,333	6,316	---	---	---	2,914	---	2,914	---	---	1,853	446	11,529	---	---	---	---	11,529
BATTLE LAKE	392,649	125,761	121,971	6,482	8,555	---	169,770	454	170,224	9,661	7,886	40,762	108,317	473,858	448,469	---	10,000	20,270	952,597
BAUDETTE	496,010	70,438	87,295	---	2,758	---	304,705	---	304,705	11,700	5,440	18,819	67,384	498,101	---	---	157,366	---	655,467
BEARDSLEY	44,768	35,500	33,692	31,572	982	65,900	97,074	---	162,974	11,866	---	1,109	23,807	266,002	---	---	6,434	31,277	303,713
BEAVER BAY	60,470	50,201	43,559	16,136	2,415	---	57,365	---	57,365	---	---	12,862	---	132,337	---	---	10,000	---	142,337
BEAVER CREEK	49,087	35,859	35,141	---	809	---	62,220	3,372	65,592	10,620	---	2,087	9,131	123,380	---	---	33,280	---	156,660
BECKER	25,550,830	4,636,198	5,519,060	573,558	75,321	65,866	319,470	6,326	391,662	514,410	7,437	679,682	1,950,127	9,711,257	847,984	---	110,000	1,582,056	12,251,297
BEJOU	11,761	2,111	2,082	---	1,730	---	18,233	---	18,233	8	---	3,606	449	26,108	---	---	4,276	---	30,384
BELGRADE	184,453	146,686	131,993	31,831	4,725	---	187,613	---	187,613	94,303	2,278	65,153	137,765	655,661	703,196	---	---	---	1,358,857
BELLECHESTER	44,839	8,028	7,981	---	2,219	---	18,592	40,009	58,601	12,572	---	457	627	82,457	---	---	---	---	82,457
BELLINGHAM	45,784	13,400	13,428	12,857	1,073	---	83,147	830	83,977	20,010	---	600	2,506	134,451	---	---	---	---	134,451
BELTRAMI	35,672	14,433	15,538	---	30	256	18,911	---	19,167	4,908	---	2,589	2,215	44,447	13,386	---	---	---	57,833
BELVIEW	64,218	44,775	89,111	302	67	---	137,288	1,250	138,538	32,504	---	25,953	13,518	299,993	---	---	12,016	---	312,009
BENA	15,160	4,100	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
BERTHA	96,505	19,600	19,104	1,586	364	---	162,221	---	162,221	10,272	1,789	35,337	20,544	251,217	---	---	---	---	251,217
BETHEL	261,915	107,163	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
BIG FALLS	51,207	45,017	52,830	---	89	---	69,390	105,114	174,504	38,461	---	8,241	58,537	332,662	---	---	1,200	44,500	378,362
BIGELOW	53,875	15,664	6,879	1,974	1,112	---	30,449	---	30,449	20,012	---	348	155	60,929	---	---	36,861	---	97,790
BIGFORK	119,957	47,186	42,854	---	128	---	131,860	---	131,860	52,965	3,858	12,154	20,750	264,569	---	---	42,221	108,982	415,772
BINGHAM LAKE	51,107	29,141	24,046	---	1,600	419	29,303	---	29,722	4	---	9,105	12,323	76,800	---	---	18,898	---	95,698
BIRCHWOOD	1,025,846	163,709	190,323	33,895	8,971	---	60,814	38,343	99,157	93,053	2,083	17,937	9,215	454,634	---	---	---	75,638	530,272
BIRD ISLAND	314,824	159,229	203,098	34,081	7,506	---	357,840	---	357,840	30,549	3,074	70,731	28,797	735,676	---	---	3,298	245,051	984,025
BISCAV	21,176	7,571	7,386	---	124	---	12,877	---	12,877	---	---	9,533	2,921	32,841	---	---	14,721	---	47,562
BIWABIK	235,446	255,615	305,825	---	13,456	---	590,259	201,282	791,541	76,904	9,150	58,322	139,879	1,395,077	492,611	---	---	589,265	2,476,953
BLACKDUCK	223,957	80,940	113,327	9,972	1,419	129,799	169,463	11,686	310,948	38,868	2,802	28,823	298,063	804,222	423,150	---	81,285	88,451	1,397,108
BLOMKEST	52,464	24,698	24,713	1,881	134	---	31,476	---	31,476	19,410	---	7,146	33,036	117,796	---	---	---	42,653	160,449
BLOOMING PRAIRIE	622,399	346,004	354,185	46,651	7,737	---	502,388	14,251	516,639	25,156	11,982	24,291	112,626	1,099,267	489,415	---	37,213	83,420	1,709,315

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds		
BREEZY POINT	1,628,562	511,999	580,251	9,908	39,166	11,906	112,749	---	124,655	35,339	6,310	8,912	91,518	895,249	877,119	---	---	53,147	1,825,515	
BREWSTER	141,187	79,342	79,126	11,110	2,105	---	67,458	---	67,458	51,102	33	9,506	3,694	224,134	295,000	---	---	213,610	732,744	
BRICELYN	91,142	53,803	62,587	---	582	---	123,685	---	123,685	42,833	899	3,260	14,749	248,595	---	---	---	22,841	271,436	
BROOK PARK	27,705	6,367	6,496	7,614	5,310	---	30,926	---	30,926	5,440	---	5,014	7,026	67,826	---	---	---	6,157	73,983	
BROOKS	32,533	17,334	19,840	---	3,196	64,809	13,625	---	78,434	7,177	---	10,536	7,207	126,390	---	---	---	---	126,390	
BROOKSTON	22,800	6,888	7,539	---	800	---	3,759	---	3,759	---	---	89	946	13,133	---	---	---	---	13,133	
BROOTEN	160,810	106,381	160,071	---	6,969	---	162,611	---	162,611	21,061	661	23,329	50,248	424,950	---	---	---	---	424,950	
BROWERVILLE	178,029	109,933	109,717	2,360	186	145,303	118,854	---	264,157	77,076	5,018	10,662	47,870	517,046	393,626	---	116,442	18,841	1,045,955	
BROWNS VALLEY	90,148	140,001	165,352	5,822	1,318	125,755	406,787	5,884	538,426	26,234	9,453	14,169	49,768	810,542	---	192,366	389,608	1,392,516		
BROWNSDALE	166,850	36,443	37,968	1,597	2,666	---	122,195	---	122,195	105	2,123	37,536	4,399	208,589	---	---	---	---	208,589	
BROWNSVILLE	134,909	54,912	35,712	50,796	4,478	2,142	63,760	4,000	69,902	20,118	142	3,119	18,696	202,963	---	---	---	---	202,963	
BROWNTON	170,011	146,650	104,422	41,385	4,395	---	225,452	5,976	231,428	66,714	3,218	33,914	101,067	586,543	---	---	4,000	71,138	661,681	
BRUNO	23,677	6,713	5,175	10,588	983	---	24,172	---	24,172	556	---	1,946	5,981	49,401	---	---	---	---	49,401	
BUCKMAN	60,515	14,157	14,373	4,430	4,124	586,000	14,975	2,202	603,177	8,188	---	2,144	14,879	651,315	147,060	---	2,141	18,268	818,784	
BUFFALO LAKE	241,475	248,507	342,025	78,195	---	---	197,808	---	197,808	49,285	1,566	21,839	4,242	694,960	1,030,487	---	75,270	---	1,800,717	
BUHL	150,371	120,360	112,141	23,854	12,225	198,812	689,766	339,147	1,227,725	14,098	7,540	18,344	198,699	1,614,626	---	---	---	---	1,614,626	
BURTRUM	18,055	5,404	5,217	---	2,233	---	28,260	---	28,260	305	---	230	2,134	38,379	---	---	---	---	38,379	
BUTTERFIELD	112,926	43,104	23,390	1,739	593	---	140,400	950	141,350	33,338	---	24,328	8,009	232,747	---	---	---	---	232,747	
BYRON	1,136,723	503,069	610,823	67,297	15,160	---	363,827	---	363,827	82,022	2,507	37,306	110,912	1,289,854	---	---	305,009	---	1,594,863	
CALLAWAY	60,658	16,500	16,813	---	36	250	46,524	1,703	48,477	18,039	3,300	99	2,192	88,956	---	---	12,276	---	101,232	
CALUMET	66,313	52,929	43,729	---	2,035	---	219,593	15,339	234,932	1,093	---	18,359	25,967	326,115	345,000	---	2,500	500	674,115	
CAMPBELL	47,194	19,800	20,305	---	441	---	46,248	---	46,248	8,550	---	2,612	8,546	86,702	---	---	5,000	2,118	93,820	
CANBY	413,285	252,063	257,163	16,117	4,110	---	649,096	---	649,096	35,001	8,001	59,073	309,223	1,337,784	363,676	---	242,210	---	1,943,670	
CANTON	78,023	26,915	26,519	---	1,321	---	92,746	---	92,746	1,682	742	8,073	52,002	183,085	---	---	---	---	183,085	
CARLOS	84,134	30,313	30,283	283	3,355	---	54,497	---	54,497	196	4,833	15,028	43,904	152,379	---	---	---	---	152,379	
CARLTON	258,906	104,777	105,502	5,167	10,180	---	203,536	---	203,536	110,788	---	32,772	13,920	481,865	225,000	---	7,500	---	714,365	
CARVER	591,168	304,050	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FAILED TO REPORT IN TIME FOR THIS PUBLICATION																				
CASS LAKE	146,513	92,524	90,279	---	9,633	105,336	410,831	5,028	521,195	64,483	1,303	40,950	78,411	806,254	394,000	---	37,084	49,933	1,287,271	
CEDAR MILLS	21,248	1,655	1,619	---	2,448	---	1,324	---	1,324	---	---	7,089	365	12,845	---	---	---	---	12,845	
CENTER CITY	342,091	48,861	53,495	21,379	12,851	---	71,022	---	71,022	16,442	389	21,983	81,041	278,602	---	---	---	8,514	287,116	
CENTERVILLE	1,403,376	465,775	598,415	448,796	346,327	4,325	239,843	---	244,168	173,174	21,514	94,398	123,739	2,050,531	848,691	---	---	---	2,899,222	
CEYLON	43,800	87,685	66,729	---	1,745	---	106,760	1,806	108,566	---	---	378	2,719	182,769	---	---	---	---	182,769	
CHANDLER	147,922	55,533	43,224	---	30	---	46,959	---	46,959	34,069	---	28,496	86,559	239,337	---	---	7,899	1,580	248,816	
CHATFIELD	907,362	436,904	488,181	81,883	29,710	---	526,408	71,995	598,403	78,614	7,899	72,386	94,664	1,451,740	---	---	58,660	278,343	1,788,743	
CHICKAMAW BEACH	76,456	9,988	10,108	1,746	435	---	6,360	---	6,360	---	---	996	415	17,330	---	---	---	---	17,330	
CHICKAGO CITY	1,302,353	457,491	490,847	169,012	114,201	181,567	598,225	---	779,792	311,305	35,578	40,262	127,150	2,068,147	---	---	23,724	70,266	2,162,137	
CHOKIO	110,608	32,065	27,810	---	1,945	---	146,136	250	146,386	14,858	156	4,486	4,177	199,818	---	---	---	---	199,818	
CLARA CITY	412,063	256,045	226,507	7,635	5,881	51,826	342,113	---	393,939	39,939	2,550	70,809	12,810	760,070	230,000	---	35,000	18,000	1,043,070	
CLAREMONT	124,110	81,318	237,247	119	2,203	---	148,926	---	148,926	6,002	708	13,762	42,253	451,220	---	---	---	---	451,220	
CLARISSA	106,446	78,975	68,723	767	170	---	352,387	---	352,387	6,830	2,516	19,206	453,430	335,100	---	40,669	---	---	829,199	
CLARKFIELD	205,578	189,934	108,581	45,357	3,336	---	351,703	---	351,703	34,282	4,928	11,421	30,024	589,632	348,745	---	---	28,877	967,254	
CLARKS GROVE	174,769	37,084	37,744	4,368	266	---	105,638	---	105,638	29,899	---	32,216	4,518	214,649	---	---	29,488	23,738	267,875	
CLEAR LAKE	138,028	23,035	24,616	24,832	4,082	---	73,730	---	73,730	45,343	---	36,916	81,424	290,943	---	---	---	---	290,943	
CLEARBROOK	116,589	93,124	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FAILED TO REPORT IN TIME FOR THIS PUBLICATION																				
CLEARWATER	513,498	229,995	230,182	37,376	36,298	---	67,962	---	67,962	68,822	---	20,416	110,369	571,425	118,056	---	---	34,200	723,681	
CLEMENTS	36,601	20,716	19,941	---	230	---	46,629	---	46,629	11,768	---	2,353	16,064	96,985	---	---	215	---	97,200	
CLEVELAND	184,027	47,492	17,377	---	2,723	---	141,431	2,309	143,740	17,718	4,013	3,367	79,032	267,970	---	---	1	---	267,971	
CLIMAX	54,627	44,117	45,050	---	325	---	66,713	5,230	71,943	1,231	1,590	10,139	30,985	161,263	---	---	---	---	161,263	
CLINTON	74,859	26,051	27,990	---	667	---	201,545	---	201,545	9,514	---	19,322	10,487	269,525	---	---	19,989	36,008	325,522	
CLITHERALL	14,766	1,351	1,629	---	2,224	---	13,083	---	13,083	100	---	5,164	---	22,200	---	---	---	---	22,200	
CLONTARF	38,052	5,675	5,598	---	---	---	13,047	---	13,047	---	---	5,617	1,625	25,887	---	---	1,210	---	27,097	
COATES	128,010	24,515	27,417	---	7,944	---	8,132	---	8,132	8,084	173	892	966	53,608	10,670	---	---	---	64,278	
COBDEN	25,797	1,207	1,288	---	4,051	---	2,031	---	2,031	2	---	---	6,851	14,223	---	---	---	---	14,223	
COHASSET	10,960,375	1,780,428	2,018,724	22,652	9,721	---	106,111	---	106,111	68,504	187	180,063	122,648	2,528,610	1,523,675	---	21,949	990,334	5,064,568	
COKATO	1,022,245	308,462	484,206	---	11,648	383,899	462,371	---	846,270	209,317	2,070	35,753	139,793	1,729,057	---	---	---	139,021	1,868,078	
COLD SPRING	1,109,059	484,171	677,285	242,614	47,165	37,308	515,921	---	553,229	135,960	23,372	186,163	220,369	2,086,157	1,179,511	---	14,500	3,310	3,283,478	
COLERAINE	317,387	275,364	266,148	---	3,565	---	645,473	145,386	790,859	30,417	---	36,803	98,890	1,247,503	---	---	144,455	368,398	1,760,356	
COLOGNE	458,477	137,925	170,662	14,395	55,947	---	82,634	17,000	99,634	36,405	650	30,334	99,141	507,168	---	---	---	33,459	540,627	
COMFREY	69,912	69,362	69,543	5,478	995	2,327,336	641,021	13,119	2,981,476	24,809	21	29,760	941,839	4,053,921	---	---	---	---	4,053,921	
COMSTOCK	36,536	4,050	4,928	---	60	---	12,345	2,371	14,716	---	---	105	582	20,391	---	---	1,000	---	21,391	
CONGER	44,040	10,144	10,448	2,330	13	---	36,494	---	36,494	17,073	---	1,699	5,497	73,554	---	---	---	---	73,554	
COOK	206,068	162,953	152,920	---	3,691	---	248,507	49,932	298,439	153,137	3,719	3,982	77,356	693,244	127,727	---	16,131	45,224	882,326	
CORRELL	10,438	4,419	4,373	2,299	974	---	6,938	---	6,938	132	---	762	642	16,120	---	---	---	---	16,120	
COSMOS																				

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds		Governmental Funds
CUYUNA	87,883	29,829	25,822	---	2,753	---	38,819	1,500	40,319	3,112	---	539	41,358	113,903	---	---	---	---	113,903
CYRUS	63,474	27,180	27,310	---	2,214	---	58,260	---	58,260	9,125	601	11,096	27,607	136,213	---	---	2,800	---	139,013
DAKOTA	91,229	29,047	29,339	---	2,002	---	25,254	---	25,254	11,595	---	316	1,811	70,317	---	---	---	15,808	86,125
DALTON	55,968	17,287	11,391	---	83	---	52,899	370	53,269	11,974	---	3,128	15,745	95,590	---	---	---	3,183	98,773
DANUBE	121,682	82,429	83,080	24,452	2,803	---	166,002	---	166,002	17,585	1,922	40,473	8,468	344,785	---	---	---	16,597	361,382
DANVERS	52,139	16,094	15,982	---	447	---	17,400	---	17,400	9,920	---	3,310	5,901	52,960	---	---	1,000	---	53,960
DARFUR	30,539	16,687	16,412	---	845	---	28,719	---	28,719	5,120	---	7,784	4,772	63,652	---	---	---	---	63,652
DARWIN	82,753	9,043	9,126	---	687	---	7,717	---	7,717	23,745	---	673	1,392	43,340	---	---	---	---	43,340
DASSEL	498,715	257,791	256,207	72,581	5,763	---	404,682	---	404,682	49,649	8,326	42,492	70,977	910,677	---	11,000	---	20,411	942,088
DAWSON	546,761	339,238	356,909	3,252	1,499	500,581	587,466	---	1,088,047	81,824	4,709	39,146	110,055	1,685,441	100,000	---	35,500	26,097	1,847,038
DE GRAFF	30,575	12,568	4,931	---	324	---	2,908	---	2,908	---	---	---	13,750	21,913	---	---	10,000	---	31,913
DEER CREEK	65,566	33,017	33,573	---	1,814	---	56,281	---	56,281	24,252	---	7,049	5,729	128,698	---	---	---	---	128,698
DEER RIVER	209,692	223,471	181,716	90,360	10,128	---	388,458	121,660	510,118	102,466	9,238	27,855	65,918	997,799	211,618	---	---	89,422	1,298,839
DEERWOOD	354,097	180,053	203,228	25,378	14,232	---	119,252	150,000	269,252	53,444	4,510	79,682	57,830	707,556	---	---	---	38,088	745,644
DELAVAN	61,816	65,000	65,586	---	185	---	81,323	---	81,323	33,442	2,249	2,290	8,821	193,896	---	---	1,000	38,823	233,719
DELHI	24,314	10,004	14,088	---	1,642	---	16,453	---	16,453	576	800	283	636	34,478	---	---	---	---	34,478
DELLWOOD	2,274,977	285,649	281,642	---	51,822	---	52,526	---	52,526	---	5,531	28,532	16,410	436,463	---	---	---	90	436,553
DENHAM	22,983	4,505	4,550	---	1,012	---	294	---	294	---	---	47	2,497	8,400	---	---	---	---	8,400
DENNISON	67,114	7,508	12,575	---	5,245	---	24,602	---	24,602	30,661	153	3,409	3,152	79,797	---	---	---	3,929	83,726
DENT	44,789	7,500	10,109	---	5,312	---	24,224	---	24,224	26,060	---	618	67,330	133,653	15,000	---	32,177	11,574	192,404
DEXTER	68,089	23,502	14,802	12,201	3,180	---	96,177	2,425	98,602	1,138	---	1,742	51,293	182,958	196,679	---	---	3,277	382,914
DODGE CENTER	805,621	627,426	977,502	124,051	14,105	194,287	634,395	16,266	844,948	46,770	10,343	77,108	67,657	2,162,484	1,086,462	---	5,000	417,617	3,671,563
DONALDSON	38,998	6,979	7,266	---	1,140	---	3,596	---	3,596	4,452	---	---	200	16,654	---	---	---	---	16,654
DONNELLY	58,938	20,097	20,197	17,185	1,110	---	48,578	---	48,578	32,421	---	12,328	2,392	134,211	---	---	---	---	134,211
DORAN	9,175	6,200	6,388	---	412	---	7,418	---	7,418	2,441	---	2,357	675	19,691	---	---	---	---	19,691
DOVER	115,537	32,136	19,765	1,189	5,249	---	62,175	---	62,175	16,447	290	6,927	94,768	206,810	---	---	22,611	8,170	237,591
DOVRAY	32,028	5,026	5,009	---	1,253	610	15,355	---	15,355	---	---	3,254	10,682	38,723	---	---	---	---	41,267
DUMONT	30,964	24,441	24,174	---	1,130	---	306,813	---	306,813	6,263	---	5,759	3,806	347,945	---	---	---	---	347,945
DUNDAS	232,798	81,749	250,010	2,649	57,175	21,233	57,479	---	78,712	---	16,969	14,031	35,828	455,374	---	---	---	---	455,374
DUNDEE	11,058	8,993	9,243	---	651	406,700	11,637	---	418,337	34	---	205	5,609	434,079	213,000	---	7,870	---	654,949
DUNNELL	40,231	39,900	38,338	---	962	645	51,821	710	53,176	350	51	3,998	24,798	121,673	---	---	---	---	121,673
EAGLE BEND	114,606	54,416	52,546	16,584	588	---	196,857	---	196,857	9,552	3,202	20,725	30,866	330,920	---	1,670	---	30,897	363,847
EAGLE LAKE	503,205	129,691	132,742	41,950	17,003	31,701	241,218	---	272,919	73,420	11,961	48,292	552,759	1,151,046	216,915	---	101,870	123,109	1,592,940
EAST GULL LAKE	2,840,474	224,341	221,688	17,483	38,054	---	22,473	---	22,473	---	---	11,523	2,791	314,012	---	---	---	---	314,012
EASTON	74,012	47,203	47,570	---	1,521	---	66,881	1,075	67,956	15,928	2,921	2,608	27,548	166,052	---	---	---	---	166,052
ECHO	62,501	56,001	55,826	---	1,726	---	113,225	---	113,225	13,110	2,081	10,709	5,118	201,795	---	---	---	---	201,795
EDEN VALLEY	242,083	107,851	116,975	40,586	4,104	2,878	204,728	---	207,606	60,240	8,489	19,397	145,726	603,123	200,000	---	10,000	52,010	865,133
EDGERTON	374,348	164,500	174,882	8,066	820	6,952	304,711	5,233	316,896	53,378	1,234	26,025	36,728	618,029	260,000	2,000	---	12,671	892,700
EFFIE	20,155	10,000	8,949	---	1,412	---	1,127	---	1,127	11,864	---	7,025	2,955	33,332	---	---	---	---	33,332
ETZEN	76,053	33,250	33,192	15,261	2,204	839	62,283	---	63,122	5,907	67	2,498	24,616	146,867	81,200	---	---	---	228,067
ELBA	45,125	5,178	6,231	---	4,867	---	3,038	---	3,038	3,245	---	---	5,558	22,939	---	---	---	---	22,939
ELBOW LAKE	340,115	334,211	295,216	54,186	2,692	429,142	386,149	---	815,291	111,555	4,148	37,204	161,788	1,482,080	1,647,314	---	106,944	687,800	3,924,138
ELGIN	245,408	137,239	138,208	---	5,087	15,632	134,399	3,535	153,566	3,300	2,753	21,592	105,088	429,594	---	---	12,008	22,426	464,028
ELIZABETH	22,881	10,599	10,458	13,118	2,407	---	34,021	---	34,021	25,315	---	3,088	35,620	124,027	---	---	9,360	10,140	143,527
ELKO	183,403	62,335	80,061	587	11,516	---	24,274	---	24,274	2,400	2,594	1,477	42,217	165,126	---	---	15,274	---	180,400
ELKTON	38,298	9,100	8,485	---	403	---	30,270	---	30,270	2,649	---	3,740	1,668	47,215	2,500	---	---	64,692	114,407
ELLENDALE	197,070	47,384	49,453	---	2,604	---	116,585	12,695	129,280	30,787	---	14,193	17,972	244,289	300,000	---	23,000	7,767	575,056
ELLSWORTH	97,027	70,485	70,248	---	97	---	132,113	---	132,113	7,931	---	20,492	89,789	320,670	---	---	---	70,129	390,799
ELMDALE	31,508	7,599	7,329	---	1,409	---	8,521	2,130	10,651	4,216	---	6,112	4,062	33,779	35,000	---	---	---	68,779
ELMORE	110,229	93,247	97,128	---	1,452	---	244,601	5,393	249,994	35,628	1,885	15,075	25,511	426,673	---	---	804	---	427,477
ELROSA	74,731	21,458	23,401	---	3,189	---	30,854	9,476	40,330	20,481	12	1,413	3,391	92,217	---	---	---	---	92,217
ELYSIAN	185,977	135,019	138,014	26,554	20,850	23,490	161,018	2,732	187,240	49,183	167	26,440	89,675	538,123	392,160	---	10,000	---	940,283
EMILY	812,858	287,860	292,633	---	26,095	---	103,098	---	103,098	19,026	---	9,328	44,781	494,961	---	---	---	---	494,961
EMMONS	95,597	16,028	16,145	117	807	---	90,168	---	90,168	76,161	---	1,402	13,082	197,882	---	---	---	---	197,882
ERHARD	30,218	8,853	9,068	---	1,377	---	15,710	351	16,061	468	---	229	1,042	28,245	---	---	4,000	---	32,245
ERSKINE	113,480	123,508	122,687	---	2,880	---	91,645	---	91,645	19,523	677	9,738	44,514	291,664	---	---	---	---	291,664
EVAN	19,481	4,916	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	144,698	48,390	65,331	3,669	4,311	---	120,806	---	120,806	18,308	378	15,317	9,523	237,643	601,692	---	---	---	839,335
EXCELSIOR	2,388,448	560,022	654,549	63,886	112,598	28,797	376,906	19,293	424,996	435,539	59,553	85,231	188,886	2,025,238	---	226,130	233,154	---	2,484,522
EYOTA	478,981	168,788	178,925	1,695	3,931	---	223,352	---	223,352	22,597	670	20,222	16,452	467,844	193,819	---	---	---	661,663
FAIRFAX	326,525	185,003	189,397	15,415	7,798	47,000	374,393	---	421,393	164,327	2,660	22,676	37,984	861,650	---	---	143,523	97,739	1,102,912
FARWELL	7,911	2,955	2,863	---	162	---	18,534	---	18,534	367	---	496	34,208	56,630	---	---	---	---	56,630
FEDERAL DAM	28,558	4,655	3,760	---	2,415	---	3,260	---	3,260	390	---	---	1,658	11,483	---	---	---	---	11,483
FELTON	49,758	10,493	10,493	1,294	1,731	---	66,198	1,127	67,325	5,103	---	170	3,142	89,258	---	---	9,343	---	98,601
FERTILE	172,299	122,476	114,095	24,949	1,925	3,775	202,864	8,051											

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes		Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
			Assessments	Special													Enterprise Funds	Governmental Funds	
FLORENCE	6,558	3,584	3,500	---	660	---	10,854	---	10,854	1,788	---	2,507	3,440	22,749	---	---	---	---	22,749
FOLEY	626,525	304,566	404,670	140,669	15,937	---	491,584	4,599	496,183	82,559	7,088	61,338	147,733	1,356,177	441,180	---	---	40,000	1,837,357
FORADA	102,280	17,636	16,705	---	8,615	---	14,702	---	14,702	15,899	200	9,590	5,777	71,488	---	---	---	6,815	78,303
FORESTON	140,328	27,086	27,750	---	2,472	---	44,586	---	44,586	10,110	1,282	5,185	52,280	143,665	---	---	34,000	---	177,665
FORT RIPLEY	27,740	4,804	4,367	---	2,850	---	1,461	---	1,461	1,089	---	1,711	20,858	32,336	---	---	---	---	34,008
FOSSTON	321,361	131,899	249,665	20,990	2,419	8,842	464,566	1,766	475,174	189,182	3,515	67,712	1,142,824	2,151,481	2,364,288	---	243,483	281,291	5,040,543
FOUNTAIN	100,888	75,412	74,381	26,284	1,603	173,247	74,686	---	247,933	1,685	381	20,413	58,969	431,649	---	---	5,600	---	437,249
FOXHOME	21,096	9,302	9,384	---	861	---	16,162	---	16,162	1,090	---	785	1,421	29,703	---	---	---	---	29,703
FRANKLIN	83,479	106,283	111,411	10,388	3,704	113,805	173,267	4,025	291,097	47,224	1,322	8,321	24,458	497,925	---	---	---	---	497,925
FRAZEE	251,075	160,663	165,702	1,757	1,478	15,632	227,181	2,547	245,360	71,702	9,619	11,521	86,728	593,867	---	---	6,634	---	600,501
FREEBORN	65,715	32,488	34,191	10,572	830	---	50,462	7,649	58,111	13,372	---	14,400	24,602	156,078	---	---	---	15,149	171,227
FREEPORT	202,797	90,741	91,337	2,850	7,835	---	129,094	---	129,094	69,782	576	37,731	40,163	379,368	---	---	13,000	---	398,761
FROST	38,431	61,565	60,936	---	445	---	77,033	---	77,033	17,153	---	3,851	24,846	184,264	---	---	---	---	184,264
FULDA	280,053	175,419	183,060	---	2,034	34,517	381,041	12,497	428,055	55,716	8,119	11,940	85,663	774,587	314,045	---	---	70,571	1,159,203
FUNKLEY	2,988	---	---	---	1,062	---	50	---	50	---	---	---	1,733	2,845	---	---	---	---	2,845
GARFIELD	79,335	30,083	33,505	1,090	3,882	---	23,990	568	24,558	26,293	403	9,614	17,863	117,208	---	---	---	---	117,208
GARRISON	222,085	44,701	62,951	---	9,298	---	22,699	1,740	24,439	97,281	617	5,852	85,179	285,617	55,556	---	---	126,139	467,312
GARVIN	18,896	17,396	9,668	---	1,805	736	60,181	---	60,917	785	1,134	5,325	9,524	89,158	---	---	---	2,158	91,316
GARY	35,521	24,250	23,704	---	806	---	65,413	---	65,413	13,498	---	1,464	16,044	120,929	---	---	14,700	---	135,629
GAYLORD	574,726	271,150	382,262	52,813	21,789	---	602,658	169,952	772,610	106,774	12,820	94,894	311,365	1,755,327	1,905,080	---	249,990	225,249	4,135,646
GEM LAKE	564,061	88,960	98,504	---	13,525	---	8,598	911	9,509	---	---	1,491	9,116	133,286	---	---	700	---	133,986
GENEVA	122,791	36,318	37,574	---	5,550	---	38,238	---	38,238	14,143	---	28,074	7,879	131,458	---	---	---	24,000	155,458
GENOLA	52,221	8,002	7,842	---	4,820	---	1,942	12,537	14,479	1,773	---	---	1,322	30,236	---	---	---	---	30,236
GEORGETOWN	30,824	11,723	11,646	7,920	950	---	16,114	1,601	17,715	10,519	272	895	835	50,752	---	---	---	---	50,752
GHENT	83,250	25,730	25,506	1,460	4,921	19,573	57,031	---	76,604	5,000	247	2,392	16,540	132,670	---	---	691	29,909	163,270
GIBBON	171,461	166,800	161,811	---	7,606	473	259,111	6,400	265,984	40,294	1,281	14,174	29,549	520,699	---	---	---	---	520,699
GILBERT	371,876	384,268	296,356	25,617	7,953	50,226	1,233,731	27,276	1,311,233	204,526	21,850	44,931	81,354	1,993,820	220,000	---	15,000	242,960	2,471,780
GILMAN	56,539	4,552	4,415	22	408	---	3,927	621	4,548	28,658	---	10,910	256	49,217	---	---	19,500	---	68,717
GLENVILLE	172,609	93,219	101,709	1,014	4,719	363	118,860	---	119,223	17,852	7,003	1,821	33,585	286,926	---	---	13,956	16,139	317,021
GLYNDON	220,344	151,251	127,672	32,945	12,072	2,262	177,491	4,264	184,017	67,650	20,046	26,335	38,721	509,458	1,270,671	---	67,000	31,000	1,878,129
GONVICK	54,894	42,000	37,800	---	3,616	---	96,021	---	96,021	10,493	---	16,034	71,498	235,462	50,000	---	---	86,809	372,271
GOOD THUNDER	124,068	117,265	127,913	15,972	1,149	---	154,664	600	155,264	54,696	232	11,023	46,473	412,722	---	---	---	---	412,722
GOODHUE	272,211	161,699	170,340	---	12,576	25,000	156,675	---	181,675	23,266	1,154	12,796	66,725	468,532	---	---	6,911	36,808	512,251
GOODRIDGE	12,256	4,500	4,876	11,968	12	---	30,028	---	30,028	11,242	---	---	10,140	68,266	22,673	---	4,288	---	95,227
GRACEVILLE	109,959	103,001	103,146	---	1,925	54,270	175,650	6,000	235,920	36,284	554	22,128	136,639	536,596	---	---	---	603,262	1,139,858
GRANADA	45,148	23,860	17,796	2,690	540	955	68,756	1,420	71,131	3,653	---	13,865	8,691	118,366	---	---	---	5,000	123,366
GRAND MARAIS	863,409	415,471	501,645	54,025	15,399	---	396,031	158,476	554,507	73,281	3,424	27,706	49,009	1,278,996	---	304,609	135,132	1,718,737	
GRAND MEADOW	225,626	45,001	51,659	5,986	2,488	15,634	219,718	5,000	240,352	63,049	1,147	64,171	107,316	536,168	---	---	---	24,672	560,840
GRASSTON	24,933	9,598	9,495	---	2,274	---	20,513	---	20,513	1,210	---	2,155	11,031	46,678	---	---	---	3,000	49,678
GREEN ISLE	82,713	96,628	95,487	---	4,726	---	82,680	16,497	99,177	52,841	1,276	6,795	24,440	284,742	---	---	---	---	284,742
GREENBUSH	177,378	117,598	116,142	24,499	4,558	4,080	197,395	---	201,475	44,651	5,299	18,929	61,117	476,670	58,575	---	24,665	---	559,910
GREENFIELD	1,563,856	365,014	370,534	36,390	106,093	---	126,031	---	126,031	45,977	28,668	53,626	15,605	782,924	---	---	---	---	782,924
GREENWALD	68,100	12,967	11,447	---	1,732	---	19,886	---	19,886	19,088	36	6,925	2,529	59,541	---	---	---	---	59,541
GREENWOOD	1,423,226	195,992	199,338	---	31,269	---	38,375	7,366	45,741	8,545	6,410	27,168	4,237	321,010	---	---	---	---	321,010
GREY EAGLE	78,305	50,571	52,447	24,769	2,319	346,700	179,788	---	526,488	40,359	50	14,494	64,134	725,060	297,960	---	9,591	---	1,032,611
GROVE CITY	122,327	52,833	51,984	646	2,155	2,460	197,640	---	200,100	7,558	12,635	---	28,086	303,164	---	---	---	---	303,164
GRYGLA	52,166	26,150	23,221	16,205	4,762	---	83,393	---	83,393	48,264	605	5,970	75,932	258,352	---	---	25,819	---	284,171
GULLY	15,247	3,953	8,877	---	1,800	---	4,669	---	4,669	9,769	---	5,436	22,939	53,490	---	---	---	1,744	55,234
HACKENSACK	202,214	63,645	64,593	---	4,880	---	43,825	---	43,825	3,118	181	1,134	34,151	151,882	---	15,000	---	---	166,882
HADLEY	25,050	12,000	11,832	---	---	---	5,065	---	5,065	---	---	480	1,058	18,435	---	---	---	---	18,435
HALLOCK	340,423	108,881	147,563	19,178	4,816	---	593,163	---	593,163	51,636	1,481	38,037	150,056	1,005,930	---	210,599	1,195,136	2,411,665	
HALMA	8,505	3,510	3,267	---	---	---	9,529	---	9,529	1,000	---	---	8,127	21,923	---	---	---	---	21,923
HALSTAD	123,553	129,600	151,163	42,617	4,011	10,782	578,081	---	588,863	8,703	616	19,649	314,060	1,129,682	746,280	---	50,000	76,700	2,002,662
HAMBURG	247,281	98,420	137,173	78,401	7,610	---	95,172	10,004	105,176	16,260	255	6,020	24,179	375,074	183,342	---	---	18,372	576,788
HAMMOND	27,183	7,840	7,484	---	2,320	---	16,740	---	16,740	840	1,023	405	4,948	33,760	---	---	---	2,100	35,860
HAMPTON	239,594	23,050	28,292	471	7,734	---	58,032	3,861	61,893	2,668	332	3,344	28,600	133,334	---	---	---	7,798	141,132
HANCOCK	143,305	101,391	95,980	2,101	1,159	289,957	165,333	---	455,290	73,448	2,503	92,330	7,046	729,857	2,962,754	---	47,460	18,212	3,758,283
HANLEY FALLS	40,234	58,431	57,874	34,101	206	---	74,736	---	74,736	4,986	---	6,775	30,539	216,667	---	---	154,126	---	680,793
HANOVER	917,844	217,693	241,608	50,939	23,114	---	84,198	---	84,198	79,561	1,985	23,145	12,608	517,158	---	---	---	48,814	720,242
HANSKA	98,089	54,999	58,269	9,498	400	---	112,110	---	112,110	34,940	---	9,528	92,457	317,202	657,764	---	50,000	25,000	1,049,966
HARDING	27,583	4,481	4,480	---	2,253	---	2,632	---	2,632	---	---	139	4,950	14,454	---	---	---	---	14,454
HARDWICK	41,428	11,609	13,672	---	4,290	---	19,334	---	19,334	8,884	---	7,784	4,525	58,489	---	---	20,847	---	79,336
HARMONY	291,735	229,161	314,410	95,933	2,284	---	368,473	23,332	391,805	71,185	2,428	9,182	334,242	1,221,469	459,450	---	---	9	

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Licenses and Permits		Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers				
			Taxes	Special Assessments											Other Financing Sources	Enterprise Funds	Governmental Funds		
HECTOR	380,053	401,002	348,055	59,210	3,515	---	369,560	19,575	389,135	99,878	7,560	62,500	65,162	1,035,015	381,792	---	---	270,300	1,687,107
HEIDELBERG	26,123	3,492	3,548	---	3,578	---	2,836	---	2,836	1,895	---	266	428	12,551	---	---	---	---	12,551
HENDERSON	198,854	116,274	116,530	66,548	18,707	1,205	276,765	7,174	285,144	54,753	2,585	4,927	75,608	624,802	1,588,396	---	26,000	102,770	2,341,968
HENDRICKS	161,876	113,810	113,440	---	1,084	---	189,327	---	189,327	47,805	82	6,042	40,376	398,156	---	---	---	5,000	403,156
HENDRUM	51,295	53,500	50,575	5,877	1,046	---	63,977	---	115,457	5,725	83	2,062	71,887	252,712	66,989	---	8,420	27,751	355,872
HENNING	197,207	112,909	147,410	---	1,950	---	265,089	1,394	279,852	53,903	1,898	23,858	35,571	544,442	---	1,101	---	---	545,543
HENRIETTE	15,034	4,306	3,564	---	1,299	---	2,768	---	2,768	586	---	1,842	4,468	14,527	---	---	---	---	14,527
HERMAN	109,503	51,856	52,231	17,926	312	4,602	239,875	---	244,477	43,216	1,327	12,399	33,174	405,062	---	14,384	---	---	419,446
HERON LAKE	153,863	103,925	103,531	---	2,333	10,588	209,179	6,176	225,943	80,127	3,632	7,170	38,747	461,483	---	---	2,000	28,455	491,938
HEWITT	36,580	36,637	35,624	6,467	300	---	50,900	---	50,900	37,881	---	2,925	2,274	136,371	---	---	---	---	136,371
HILL CITY	140,935	87,364	100,925	14,972	11,945	120,818	143,232	1,733	265,783	32,548	19,705	13,798	54,547	514,223	---	---	29,003	248,610	791,836
HILLMAN	6,202	3,298	3,734	---	1,725	---	2,065	140	2,205	65	---	---	6,500	14,229	---	---	---	---	14,229
HILLS	163,727	50,380	54,999	1,575	808	---	129,966	---	129,966	16,108	377	24,620	13,841	242,294	---	---	---	1,800	244,094
HILLTOP	433,729	131,433	351,113	---	20,296	4,969	89,235	12,421	106,625	---	---	5,215	4,226	19,700	507,175	---	---	---	507,175
HINCKLEY	1,162,030	371,501	614,096	42,393	30,908	---	209,433	---	209,433	84,557	4,750	56,136	7,205	1,049,478	---	---	94,000	---	1,143,478
HITTFERDAL	30,011	12,500	13,312	---	26	---	60,004	6,001	66,005	6,159	---	10,517	7,769	103,788	---	---	---	---	103,788
HOFFMAN	161,383	43,501	43,858	7,994	1,763	---	118,322	---	118,322	69,505	1,207	17,321	264,415	524,385	750,000	---	---	147,246	1,421,631
HOKAH	170,958	110,386	123,013	5,556	3,063	---	212,276	625	212,901	22,700	508	27,362	18,288	413,391	---	---	27,500	2,000	442,891
HOLDINGFORD	184,914	177,798	180,383	41,149	2,262	---	774,897	---	774,897	47,585	30	66,013	26,460	1,138,779	---	---	89,237	218,422	1,446,438
HOLLAND	37,512	18,027	19,578	---	1,488	---	53,575	---	53,575	36,341	205	15,672	11,032	137,891	---	---	1,174	---	139,065
HOLLANDALE	83,078	30,000	30,805	16,081	1,144	---	77,409	---	77,409	19,859	---	15,625	19,538	180,461	---	---	---	---	180,461
HOLLOWAY	51,486	39,460	18,703	---	64	---	21,266	---	21,266	3,887	---	11,322	6,576	61,818	---	---	---	---	61,818
HOLT	11,234	2,918	2,616	---	---	---	9,455	---	9,455	330	---	74	---	12,475	---	---	---	---	12,475
HOUSTON	256,082	178,177	192,071	3,285	848	153,003	301,299	---	454,302	96,686	3,603	14,208	156,909	921,912	---	---	25,000	17,316	964,228
HOWARD LAKE	713,802	348,428	509,002	229,312	39,849	27,007	264,439	---	291,446	170,909	12,207	118,777	159,755	1,531,257	1,898,713	---	180,823	166,616	3,777,409
HOYT LAKES	1,368,507	640,743	659,281	---	17,961	---	1,211,197	1,692,691	2,903,888	303,092	5,332	60,235	197,926	4,147,715	---	---	---	225,888	4,373,603
HUMBOLDT	23,629	3,891	3,682	---	---	6,412	8,642	---	15,054	---	---	---	557	19,293	---	---	---	---	19,293
IHLEN	16,027	7,135	9,337	---	---	---	17,121	---	17,121	4,818	676	311	631	32,894	---	---	---	---	32,894
IONA	37,187	23,423	24,133	---	880	---	46,952	---	46,952	---	---	234	2,138	74,337	---	---	---	---	74,337
IRON JUNCTION	29,835	4,000	3,741	---	---	---	8,834	---	8,834	---	---	---	2,583	939	---	---	1,680	---	17,777
IRONTON	143,374	122,336	103,027	1,279	5,546	---	238,424	15,639	254,063	115	---	12,178	8,401	384,609	---	---	---	58,372	442,981
ISANTI	838,949	322,718	326,458	59,953	56,797	---	378,581	2,442	381,023	133,167	13,111	18,842	186,571	1,175,922	---	314,869	186,874	1,677,665	
ISLE	347,840	235,884	281,647	74,934	655	---	123,393	---	123,393	73,644	5,313	25,251	78,697	663,534	260,000	---	29,160	4,749	957,443
IVANHOE	142,621	81,651	82,952	4,855	855	---	195,118	14,067	209,185	48,058	615	6,094	38,968	391,582	---	---	25,000	11,000	427,582
JANESVILLE	517,294	183,367	294,818	120,938	69,223	15,987	468,309	---	484,296	75,801	14,015	65,194	128,193	1,252,478	1,265,152	---	95,724	429,260	3,042,614
JASPER	154,118	49,275	51,622	---	1,072	4,641	146,853	---	151,494	7,974	1,266	11,808	83,163	308,399	---	---	3,600	8,364	320,363
JEFFERS	71,193	38,500	38,287	15,153	3,550	---	104,711	---	104,711	34,326	---	16,980	22,698	235,705	---	---	---	28,965	264,670
JENKINS	112,726	37,782	49,890	---	1,604	---	17,927	---	17,927	500	---	7,015	2,052	78,988	---	---	---	---	78,988
JOHNSON	8,985	2,703	1,484	---	85	---	4,269	1,230	5,499	472	---	1,291	---	8,831	---	---	---	500	9,331
KANDIYOHI	139,210	46,859	45,677	7,147	7,888	---	64,585	---	64,585	35,992	---	13,486	15,301	190,076	---	---	14,000	10,000	214,076
KARLSTAD	223,746	178,473	192,918	42,161	1,289	---	190,641	---	190,641	159,225	5,652	74,258	149,274	815,418	995,000	---	43,504	23,590	1,877,512
KASOTA	162,871	37,713	41,863	1,329	7,438	2,983	86,554	2,375	91,912	599	6,481	6,212	6,272	251,106	---	---	---	---	251,106
KEEWATIN	185,062	136,198	132,655	---	5,834	19,600	682,954	155,183	857,737	39,243	5,539	11,119	101,645	1,153,772	---	---	---	---	1,153,772
KELLIHER	65,310	16,998	16,145	6,332	285	---	49,610	---	49,610	28,169	688	10,102	14,308	125,639	---	---	20,000	---	145,639
KELLOGG	112,408	38,504	38,717	41,105	3,943	---	85,476	---	85,476	41,038	1,455	14,241	27,364	253,339	---	---	76,803	330,142	
KENNEDY	70,119	56,375	56,875	44,597	1,221	5,433	83,610	---	89,043	16,588	---	20,935	30,395	259,654	---	---	---	---	259,654
KENNETH	19,578	3,320	3,367	---	1,062	2,375	14,755	---	17,130	---	---	2,447	7,722	31,728	---	---	---	---	31,728
KENSINGTON	43,008	29,372	29,285	---	89	---	61,750	1,752	63,502	17,814	267	801	4,932	116,690	---	---	---	57,000	173,690
KENT	18,179	5,319	4,143	---	1,105	---	20,180	---	20,180	915	---	3,446	874	30,663	---	---	---	---	30,663
KENYON	596,480	395,944	451,282	86,740	7,780	---	419,553	16,183	435,736	195,722	5,361	81,721	49,447	1,313,789	---	---	101,827	166,081	1,581,697
KERKHOVEN	198,150	78,111	78,550	---	1,394	---	163,172	---	163,172	27,655	795	25,007	46,729	343,302	---	---	---	---	343,302
KERRICK	21,902	7,121	6,647	---	1,310	---	5,888	---	5,888	6	---	247	5,572	19,670	---	---	---	---	19,670
KETTLE RIVER	47,277	35,427	34,477	---	3,471	214,814	61,695	---	276,509	30,896	---	13,513	7,852	366,718	270,000	---	---	46,784	683,502
KIESTER	97,545	58,741	66,502	---	1,008	---	187,448	416	187,864	23,803	3,696	2,698	29,602	315,173	---	---	---	60,000	375,173
KICKENNY	22,231	8,451	9,237	384	2,788	---	42,202	---	42,202	16,168	---	20,368	2,520	93,667	88,236	---	---	25,157	207,060
KIMBALL	214,162	148,785	143,571	---	7,519	---	117,041	---	117,041	126,531	10,670	24,986	22,848	453,166	---	---	---	38,860	492,026
KINBRAE	13,374	3,079	3,268	---	512	---	2,910	---	2,910	---	---	---	27	6,717	---	---	---	---	6,717
KINGSTON	24,479	9,578	10,095	---	490	---	5,342	225	5,567	---	---	465	---	16,617	---	---	---	---	16,617
KINNEY	44,068	66,443	90,114	---	18	---	257,647	4,010	261,657	---	---	530	1,413	361,906	---	---	---	---	361,906
LA PRAIRIE	233,306	162,237	254,081	81,970	7,951	---	61,312	3,000	64,312	2,769	1,037	38,850	25,082	476,052	---	---	---	---	476,052
LA SALLE	34,581	10,986	11,008	2,326	700	---	9,660	173	9,833	---	---	77	11,923	35,867	---	---	---	4,120	39,987
LA FAYETTE	115,627	90,193	112,613	615	263	---	119,513	---	119,513	9,099	---	4,340	36,154	282,597	---	---	9,000	17,425	309,022
LAKE BENTON	165,549	54,032	53,341	---	1,205	---	261,259	---	261,259	9,757	1,997	28,180	781,541	1,137,280	---	312,088	6,768	1,456,136	
LAKE BRONSON	40,841	18,807	27,125	---	4,828	---	75,789	---	75,789	4,578	---	11,639	25,003	148,962	---	---	439	---	

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
																	Enterprise Funds	Governmental Funds		
LAKE WILSON	62,773	24,001	24,683	3,552	140	---	89,008	---	89,008	22,310	---	15,540	12,246	167,479	---	---	20,000	1,752	189,231	
LAKEFIELD	383,081	203,186	221,944	124,551	2,657	---	710,708	---	710,708	30,700	6,734	166,320	65,212	1,328,826	319,783	---	472,586	51,345	2,172,540	
LAKELAND	1,562,636	232,039	280,124	195,052	5,526	---	60,573	42,071	102,644	4,933	6,856	59,739	58,427	713,301	---	---	---	35,650	748,951	
LAKELAND SHORES	393,588	45,486	48,966	40,336	2,750	---	6,282	---	6,282	60	1,169	18,279	26,645	144,487	---	---	---	---	144,487	
LAMBERTON	233,128	145,302	145,889	10,280	2,574	---	278,079	9,106	287,185	61,782	781	21,557	20,499	550,547	---	---	9,500	12,000	572,047	
LANCASTER	58,155	25,243	17,021	25,874	597	---	84,456	---	84,456	11,717	---	3,395	13,351	156,411	---	---	24,054	---	180,465	
LANDFALL	702,217	21,318	524,746	---	5,148	---	27,124	900	28,024	530	3,229	3,197	113,344	678,218	110,000	---	---	---	788,218	
LANESBORO	289,393	165,993	197,128	8,730	16,189	---	268,016	24,442	292,458	98,538	5,249	9,662	146,446	774,400	---	12,000	---	5,675	792,075	
LAPORTE	32,331	6,925	6,982	---	2,985	---	8,507	---	8,507	1,956	---	678	1,526	22,634	---	---	---	301	22,935	
LASTRUP	73,985	6,389	6,400	---	2,096	---	7,383	2,112	9,495	7,936	---	442	424	26,793	---	---	---	---	26,793	
LE CENTER	679,069	231,512	314,740	55,025	17,913	---	742,875	2,403	745,278	38,044	8,136	57,801	357,790	1,594,727	1,185,352	---	80,000	115,400	2,975,479	
LENGBY	12,217	4,301	5,478	---	1,890	---	29,804	---	29,804	5,389	63	1,693	2,037	46,354	---	---	---	---	46,354	
LEONARD	8,551	1,700	1,784	---	1,548	---	2,366	---	2,366	918	---	573	3,394	10,583	---	---	---	---	10,583	
LEONIDAS	12,984	3,171	3,908	---	---	---	70,333	---	70,333	190	---	37,224	913	112,568	---	---	---	---	112,568	
LEROY	246,131	104,064	105,106	21,876	2,662	---	189,243	---	189,243	9,235	---	10,258	185,552	523,932	---	---	---	7,388	531,320	
LESTER PRAIRIE	426,706	204,098	213,237	25,210	25,602	---	379,322	24,346	403,668	94,550	5,025	43,882	67,520	878,694	310,000	---	54,240	257,097	1,500,031	
LEWISTON	536,848	236,707	310,164	8,357	7,930	134,081	228,212	1,291	363,584	106,820	3,219	34,180	53,443	887,697	---	---	---	13,792	901,489	
LEWISVILLE	49,095	39,655	53,973	522	231	---	51,493	---	51,493	---	---	---	2,923	109,142	---	---	---	54,346	163,488	
LEXINGTON	1,227,591	346,336	541,135	95,933	31,37	58,091	327,127	17,624	402,842	140	27,715	22,635	88,698	1,210,835	---	---	73,780	74,172	1,358,787	
LILYDALE	1,045,187	160,539	165,178	---	14,001	---	3,904	584	4,488	---	---	13,943	12,045	2,301	211,956	---	---	---	211,956	
LINDSTROM	1,575,458	433,519	484,129	162,826	126,761	23,962	387,126	39,149	450,237	463,654	11,313	83,522	126,949	1,909,391	---	49,588	253,702	2,212,681		
LITMORE	46,513	20,000	19,585	1,341	5	6,178	83,174	---	89,352	12,761	113	3,900	10,542	137,599	22,297	---	33,724	6,104	199,724	
LITTLEFORK	135,904	84,296	129,151	38,401	3,072	---	151,380	20,320	171,700	41,354	250	34,103	75,711	493,742	60,000	2,360	---	31,701	587,803	
LONG BEACH	163,441	12,001	19,776	390	10,142	---	614	---	614	103	---	2,203	8,847	42,075	---	---	---	---	42,075	
LONG LAKE	1,759,748	459,719	834,607	61,516	39,258	22,513	268,616	18,020	309,149	200,763	37,471	86,882	99,478	1,669,124	---	---	---	125,386	1,794,510	
LONGVILLE	230,366	76,452	80,193	209	2,700	---	213,261	---	213,261	106,800	82	6,574	26,406	436,225	---	---	---	---	436,225	
LONSDALE	544,644	112,262	166,140	72,548	29,096	267,284	243,287	---	510,571	133,021	12,099	8,095	412,380	1,343,950	493,371	---	50,000	26,157	1,913,478	
LORETTO	429,597	86,713	99,533	440	23,449	---	35,200	---	35,200	30,592	5,365	10,438	108,491	313,508	250,000	---	---	---	563,508	
LOUISBURG	18,017	7,619	7,403	---	---	---	5,405	---	5,405	---	---	265	67	13,140	---	---	---	---	13,140	
LOWRY	65,497	27,659	28,856	---	3,675	---	65,745	---	65,745	16,208	275	---	14,939	129,698	65,000	---	---	---	194,698	
LUCAN	41,430	27,501	28,046	7,407	1,135	---	79,131	---	79,131	8,945	---	5,667	15,327	145,658	---	---	---	---	145,658	
LYLE	92,376	60,777	70,756	---	2,245	3,612	129,516	---	133,128	595	440	25,605	47,999	280,768	---	---	---	118,365	399,133	
LYND	62,286	32,652	17,594	474	4,245	155	68,605	---	68,760	4,206	1,381	2,796	6,744	106,200	---	26,791	50,466	183,457	183,457	
MABEL	206,468	101,168	103,146	8,823	1,057	9,245	263,294	---	272,539	74,353	669	51,004	177,926	689,517	---	---	44,231	6,587	740,335	
MADIELA	596,973	338,335	394,717	66,924	1,623	57,023	524,776	11,374	593,173	178,696	7,561	59,534	137,093	1,439,321	75,000	50,000	---	112,500	1,676,821	
MADISON	407,436	266,699	286,237	---	5,410	11,570	720,406	2,180	734,156	76,601	3,469	118,905	26,571	1,251,349	1,826,102	7,181	---	978,768	1,212,117	5,275,517
MADISON LAKE	230,027	91,499	113,623	53,902	9,591	17,619	145,755	1,350	164,724	87,427	21,318	39,481	101,057	591,123	100,000	---	23,500	5,100	719,723	
MAGNOLIA	67,691	16,332	15,970	---	30	---	23,540	3,758	26,798	---	---	10,187	3,748	56,733	---	---	---	---	56,733	
MAHNOMEN	656,997	222,150	240,661	74,036	1,927	---	372,191	---	372,191	24,685	---	68,943	81,398	863,841	---	174,002	6,716	1,044,559	1,044,559	
MANCHESTER	20,453	2,138	2,406	---	1,800	---	6,946	---	6,946	---	---	259	12,315	23,726	---	---	---	---	23,726	
MANHATTAN BEACH	140,254	6,812	8,309	---	3,202	---	521	---	521	9	---	---	290	12,331	---	---	---	---	12,331	
MANORVILLE	366,967	110,204	109,682	5,726	7,677	---	214,437	---	214,437	33,049	2,416	7,000	19,428	399,415	---	---	5,000	404,415	404,415	
MAPLE LAKE	730,648	296,913	367,940	188,603	45,272	---	267,046	5,197	272,243	207,823	150	76,198	16,607	1,174,836	565,906	---	56,080	442,707	2,239,529	
MAPLE PLAIN	1,464,379	415,436	810,303	---	31,562	---	216,140	4,759	220,899	58,418	26,458	47,403	28,273	1,223,316	---	---	---	---	1,223,316	
MAPLETON	411,783	124,614	137,026	58,331	1,863	---	383,491	101,496	484,987	5,906	4,599	48,478	99,896	841,086	---	132,000	105,220	1,078,306	1,078,306	
MAPLEVIEW	23,404	12,411	12,994	---	1,165	---	69,544	---	69,544	20,713	696	1,952	41,198	148,262	---	---	---	---	148,262	
MARBLE	113,571	70,758	53,993	---	911	35,240	647,142	47,565	729,947	8,647	5,286	19,654	55,446	873,884	---	53,700	333,730	1,261,314	1,261,314	
MARIETTA	22,563	8,500	8,150	12,839	1,158	---	78,466	4,622	83,088	21,226	---	39,073	5,006	170,540	---	---	---	---	170,540	
MARINE ON ST. CROIX	885,913	244,840	264,769	---	3,415	---	202,430	2,969	205,399	104,989	925	21,169	246,775	847,441	80,000	---	298,961	1,226,402	1,226,402	
MAYER	284,998	65,705	91,075	1,627	14,505	---	82,932	3,858	86,790	56,990	608	11,357	51,013	313,965	62,952	---	---	24,877	401,794	401,794
MAYNARD	62,345	43,689	84,118	---	352	---	133,377	---	133,377	15,643	---	18,169	71,228	322,887	30,733	---	---	1,200	354,820	354,820
MAZEPPA	197,849	41,000	44,522	22,481	5,446	15,294	148,347	3,510	167,151	22,582	3,057	5,729	76,398	347,366	---	10,000	---	---	357,366	357,366
MC GRATH	9,309	2,873	3,567	---	1,281	---	27,496	---	27,496	4,649	---	708	35,058	72,759	---	---	---	---	72,759	72,759
MC GREGOR	97,332	63,549	109,266	---	7,074	152,552	300,663	27,214	480,429	104,182	1,657	12,821	58,819	774,248	---	---	34,200	---	808,448	808,448
MC INTOSH	111,131	57,738	56,458	16,236	3,649	---	169,818	---	169,818	68,003	---	15,738	103,246	433,148	5,000	---	15,009	---	453,157	453,157
MC KINLEY	17,999	7,296	3,606	---	10	---	152,559	43,665	196,224	1,824	---	4,182	17,116	222,962	---	---	---	796	223,758	223,758
MEADOWLANDS	27,651	20,822	20,632	---	725	---	22,001	---	22,001	5,390	---	3,287	42,401	94,436	---	---	---	8,800	103,236	103,236
MEDFORD	567,544	197,653	199,201	172,540	4,535	---	182,138	8,410	190,548	91,174	---	37,593	77,863	773,454	1,107,505	---	40,000	83,847	2,004,806	2,004,806
MEDICINE LAKE	503,445	120,060	124,650	2,698	15,625	---	21,361	30,904	52,265	100	10,000	1,383	7,377	214,098	---	---	---	---	214,098	214,098
MEIRE GROVE	31,446	8,313	8,255	---	1,686	---	13,946	---	13,946	3,935	---	114	1,369	29,305	---	---	---	31,000	60,305	60,305
MENAHGA	328,789	213,940	231,183	101,791	438	3,191	266,425	---	269,616	26,999	16,524	36,493	43,545	726,5						

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes		Licenses and Permits		Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Transfers	
			Assessments	Special	Permits	Grants													Grants	Grants
MILTONA	75,959	23,891	23,127	---	2,876	---	30,898	---	30,898	190	240	4,523	50	61,904	---	7,829	19,502	29,855	119,090	
MINNEISKA	44,007	7,930	7,903	---	1,627	---	17,894	---	17,894	21	113	2,622	15,000	45,180	---	---	---	---	45,180	
MINNESOTA	439,332	210,713	210,212	4,857	7,904	---	348,210	9,000	357,210	29,526	7,995	55,209	41,817	714,730	716,021	---	56,738	149,559	1,637,048	
MINNESOTA CITY	55,360	24,627	23,241	---	2,467	---	31,705	---	31,705	6	---	4,253	9,832	71,504	---	---	---	---	71,504	
MINNESOTA LAKE	163,563	69,649	69,744	---	2,255	---	244,013	481	244,494	22,078	4,632	24,405	45,411	413,019	---	---	23,854	---	436,873	
MINNETONKA BEACH	1,560,448	292,155	297,506	8,134	46,229	1,678	75,369	9,149	86,196	34,272	7,712	19,101	16,559	515,709	---	---	6,488	---	522,197	
MIZPAH	9,522	1,299	1,300	---	780	---	3,869	1,328	5,197	1,523	---	865	600	10,265	---	---	---	---	10,265	
MONTGOMERY	1,131,220	535,950	539,064	1,047,715	51,444	---	693,488	---	693,488	68,200	17,617	126,051	79,690	2,623,269	---	---	---	630,792	3,254,061	
MONTROSE	306,684	120,186	142,716	50,772	24,977	23,327	174,482	541	198,350	49,970	---	40,981	64,844	572,610	353,000	---	40,882	44,263	1,010,755	
MOOSE LAKE	450,635	165,000	204,655	21,019	17,016	---	321,581	---	321,581	50,474	15,762	31,809	139,078	801,394	442,125	---	167,574	5,910	1,417,003	
MORGAN	217,561	157,379	167,665	323	4,069	---	371,465	10,907	382,372	74,667	1,917	64,205	59,648	754,866	---	---	259,613	21,880	1,036,359	
MORRISTOWN	216,472	68,801	75,877	3,116	5,291	---	166,989	---	166,989	70,606	8,631	35,926	113,887	480,323	338,957	---	8,000	751	828,031	
MORTON	101,965	92,278	183,321	---	---	---	126,031	6,764	132,795	28,569	10,284	11,704	25,373	392,046	---	---	10,000	---	402,046	
MOTLEY	257,151	90,201	139,057	4,129	5,083	9,437	99,854	1,221	110,512	44,877	12,194	22,315	370,200	708,367	---	---	92,483	64,197	865,047	
MOUNTAIN LAKE	24,277	5,429	315,382	35,390	5,845	68,661	613,175	19,568	701,404	61,176	3,164	112,043	129,072	1,363,476	370,296	---	233,812	47,542	2,015,126	
MURDOCK	113,301	40,939	61,134	26,099	1,843	---	73,894	---	73,894	28,844	30	12,610	28,450	232,904	---	---	---	---	232,904	
MYRTLE	24,277	5,429	5,322	---	1,380	---	6,101	---	6,101	121	---	2,613	3,627	19,164	---	---	---	---	19,164	
NASHUA	34,358	4,005	2,919	---	2,919	---	3,468	---	3,468	---	---	125	661	7,173	---	---	---	---	7,173	
NASHWAUK	203,433	83,204	82,275	2,082	3,144	66,860	769,242	427,339	1,263,441	40,559	11,142	37,955	73,979	1,514,577	395,200	---	37,279	---	1,947,056	
NASSAU	24,036	9,042	9,235	1,433	400	---	21,657	---	21,657	6,687	---	639	306	40,357	---	---	---	---	40,357	
NELSON	50,445	11,900	11,195	7,831	7,312	---	13,669	---	13,669	2,955	159	366	26,119	69,606	---	---	2,022	---	71,628	
NERSTRAND	107,100	28,832	29,320	26	1,219	---	45,410	---	45,410	26,492	---	1,451	13,494	117,412	---	---	---	6,088	123,500	
NEVIS	125,485	43,348	36,200	---	11,206	---	73,409	---	73,409	65,767	---	2,148	34,187	222,917	---	---	45,007	20,144	288,068	
NEW AUBURN	53,332	35,344	33,265	7,300	4,913	---	55,783	15,138	70,921	10,529	947	3,331	28,920	160,126	---	---	2,318	73,548	235,992	
NEW GERMANY	184,271	37,171	53,913	---	8,401	---	34,330	---	36,957	34,167	800	879	18,427	153,544	---	---	5,072	---	158,616	
NEW LONDON	312,859	105,795	190,082	138,505	9,464	---	124,054	---	124,054	147,114	536	28,607	66,368	740,730	123,500	---	---	---	828,230	
NEW MARKET	127,834	55,086	68,998	9,600	21,659	---	43,412	---	43,412	115,561	---	7,442	111,073	377,745	145,000	---	60,000	45,000	627,745	
NEW MUNICH	66,048	11,942	13,255	---	3,295	---	43,155	---	43,155	1,300	---	2,295	35,590	98,890	---	---	---	---	98,890	
NEW RICHLAND	300,456	135,325	145,291	2,820	15,312	---	270,384	3,000	273,384	47,657	4,780	35,718	34,408	559,370	51,950	---	4,500	---	615,820	
NEW TRIER	45,336	5,011	4,780	---	2,386	---	4,093	---	4,093	---	---	210	1,854	13,323	---	---	---	---	13,323	
NEW YORK MILLS	330,668	74,000	106,135	30,768	2,434	18,703	335,434	---	354,137	37,583	5,280	43,090	195,088	774,515	1,150,000	---	254,500	136,143	2,315,158	
NEWFOLDEN	67,012	23,000	24,901	135,567	1,275	86,522	82,987	---	169,509	38,790	24	12,637	78,688	461,391	---	---	132,946	1,362	595,699	
NICOLLET	290,442	67,499	83,997	213,716	8,805	3,224	150,874	---	154,098	271	---	9,861	16,567	487,315	276,196	---	99,096	40,558	903,165	
NIELSVILLE	10,782	10,351	9,269	---	1,020	4,827	25,869	4,000	34,696	2,357	---	8	9,525	56,875	---	---	3,294	---	60,169	
NIMROD	18,611	5,392	5,531	---	1,429	---	2,809	---	2,809	---	---	990	607	11,366	---	---	---	---	11,366	
NISSWA	2,813,941	640,644	850,757	66,464	29,422	127,664	41,769	---	169,433	177,163	16,244	49,424	161,204	1,520,111	---	---	42,623	97,700	1,660,434	
NORCROSS	20,078	16,873	16,808	---	---	---	36,708	---	36,708	---	---	5,527	2,571	61,614	---	---	---	---	61,614	
NORTHOME	45,106	25,000	26,203	3,581	241	---	68,515	---	68,515	23,312	6,052	20,388	9,314	157,606	---	20,000	2,000	---	179,606	
NORTHROP	60,423	33,475	8,993	---	2,038	---	30,626	---	30,626	2,495	---	1,454	3,807	49,413	---	---	---	---	49,413	
ODESSA	23,031	5,694	3,082	---	623	22,256	66,614	---	66,614	88,870	9,736	4,499	5,770	112,580	---	---	---	---	112,580	
ODIN	27,067	8,289	10,439	---	12	---	25,995	---	25,995	3,574	---	4,282	7,983	52,285	---	---	---	---	52,285	
OGEMA	23,550	13,679	14,325	5,608	80	---	41,236	794	42,030	4,392	2,487	1,783	3,596	74,301	---	9,395	---	---	83,696	
OKILVIE	94,659	24,000	33,205	4,061	5,587	---	117,456	---	117,456	26,020	1,056	23,451	35,150	245,986	620,000	---	65,000	14,000	944,986	
OKABENA	36,939	42,093	36,295	2,614	160	---	63,628	---	63,628	5,880	503	1,824	3,874	114,778	---	---	---	---	114,778	
OKLEE	96,097	41,650	41,053	---	1,251	---	129,168	---	129,168	27,155	794	5,652	33,847	238,920	341,000	---	---	35,000	614,920	
ONAMIA	218,478	64,001	85,438	108,923	3,096	19,569	122,016	---	141,585	50,730	3,240	17,653	76,786	487,451	---	---	---	---	487,451	
ORONOCO	16,884	10,454	24,908	---	4,098	440	22,610	---	23,050	350	---	2,709	2,370	57,485	147,000	---	---	---	204,485	
ORONOCO	451,937	39,016	38,530	---	4,590	---	101,588	---	101,588	7,377	397	17,189	80,890	250,561	---	---	5,000	---	255,561	
ORR	83,797	38,346	41,013	---	128	33,380	94,316	---	127,696	62,637	---	19,818	79,511	330,803	---	---	15,000	---	345,803	
ORTONVILLE	515,108	335,000	364,204	71,182	19,882	6,533	989,277	---	995,810	117,336	5,529	89,985	69,917	1,733,845	3,257,140	---	523,455	30,811	5,545,251	
OSAKIS	473,954	178,203	222,978	38,119	6,952	---	390,132	2,683	392,815	69,686	6,832	26,544	337,599	1,101,525	---	---	53,994	63,303	1,218,822	
OSLO	99,216	101,732	106,257	63,478	2,243	3,054	110,391	1,373	114,818	32,356	---	1,366	25,106	345,624	---	---	---	4,700	350,324	
OSTRANDER	74,101	60,800	53,581	6,780	1,804	---	38,398	1,512	39,710	7,488	1,825	4,047	---	115,235	---	4,400	---	---	119,635	
OTTERTAIL	364,240	64,325	63,793	---	4,559	---	20,881	---	20,881	30,401	---	2,784	52,028	174,446	---	---	---	---	174,446	
PALISADE	25,599	10,521	7,681	610	222	---	19,335	3,227	22,462	20,919	---	5,644	58,792	116,330	---	10,000	7,440	---	133,770	
PARKERS PRAIRIE	229,769	160,675	165,099	6,029	2,212	21,335	179,583	6,354	207,272	32,740	3,130	22,530	24,908	463,920	399,114	---	11,309	---	874,343	
PAYNESVILLE	833,179	407,108	498,237	307,287	88,664	---	459,412	---	459,412	95,781	10,592	293,881	177,600	1,931,454	841,089	111,361	364,762	358,014	3,606,680	
PEASE	49,930	8,717	8,828	55,725	252	575,644	373,675	---	949,319	---	---	5,955	633	1,020,712	601,731	---	---	---	1,622,443	
PELICAN RAPIDS	678,488	401,143	662,282	111,759	4,756	---	395,952	1,731	397,683	135,051	8,426	83,039	63,712	1,466,708	125,000	25,335	76,975	136,121	1,830,139	
PEMBERTON	53,032	39,277	42,825	---	1,451	500	32,093	360	32,953	22,753	---	24,593	72,663	197,238	125,000	---	---	1,000	323,238	
PENNOCK	108,685	52,421	53,360	10,598	1,846	25,184	86,173	---	111,357	1,125	306	40,358	2,084	221,034	---	---	---	5,000	226,034	
PEQUOT LAKES	514,465	218,971	229,643	709	13,594	---	511,162	---	511,162	71,558	11,147	4,274	29,338	511,425	---	---	---	21		

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
																	Enterprise Funds	Governmental Funds		
PLATO	133,309	60,000	65,987	24,680	9,896	---	74,734	---	74,734	29,534	---	24,855	224,788	454,474	450,503	---	---	97,939	1,002,916	
PLEASANT LAKE	93,746	20,403	17,063	---	3,106	---	3,746	---	3,746	7,059	---	518	2,744	34,236	---	---	---	---	34,236	
PLUMMER	101,407	93,900	93,343	---	1,299	85,831	82,066	---	167,897	20,147	590	14,025	9,078	306,379	90,000	---	---	---	396,379	
PORTER	40,369	23,695	23,569	---	2,594	---	43,770	---	43,770	6,689	---	11,402	27,002	115,026	---	---	---	---	115,026	
PRESTON	411,252	331,654	355,901	22,684	8,381	245,842	512,975	---	758,817	32,863	6,315	32,401	22,062	1,239,424	850,000	---	---	82,329	2,171,753	
PRINSBURG	171,004	47,387	47,717	583	80	---	128,614	650	129,264	14,448	---	17,374	8,407	217,893	---	---	---	27,000	244,893	
QUAMBA	18,556	2,809	2,894	---	130	---	4,198	---	4,198	---	---	---	6,393	13,615	---	---	---	---	13,615	
RACINE	96,189	44,570	44,859	---	2,976	---	27,610	---	27,610	---	---	1,934	5,851	83,230	---	---	---	---	83,230	
RANDALL	125,775	38,643	39,518	---	687	---	90,651	---	90,651	4,835	1,744	5,461	18,364	161,260	514,710	---	80,000	---	755,970	
RANDOLPH	175,877	16,154	24,190	1,978	15,293	---	34,522	---	34,522	5,329	77	---	4,928	86,317	---	---	---	---	86,317	
RANIER	75,035	17,840	17,840	---	499	---	22,226	---	22,226	3,418	---	251	31,906	76,140	---	---	15,000	---	91,140	
RAYMOND	175,083	57,058	49,696	33,753	1,208	---	202,107	---	202,107	5,338	216	4,737	17,320	314,375	---	---	---	---	314,375	
RED LAKE FALLS	255,575	197,966	215,786	28,954	5,706	---	531,664	---	531,664	118,685	3,413	168,817	73,150	1,146,175	---	---	---	472,811	1,618,986	
REGAL	14,793	3,076	4,381	---	3,333	---	2,221	360	2,581	---	---	652	165	11,112	---	---	---	---	11,112	
REMER	105,555	65,194	62,990	---	400	---	96,038	---	96,038	24,333	2,303	14,015	45,021	244,700	---	---	33,258	4,418	282,376	
RENVILLE	328,495	400,711	583,651	21,011	400	48,351	440,874	705	489,930	47,592	5,731	70,715	435,668	1,654,698	1,138,243	---	19,500	1,274	2,813,715	
REVERE	23,533	7,489	7,967	---	1,812	463	34,763	---	35,226	---	---	2,898	1,714	49,617	---	---	---	---	49,617	
RICE	456,139	167,814	196,824	19,113	17,294	---	52,718	---	52,718	64,781	2,705	6,120	68,195	427,750	420,000	163,324	4,000	947	1,016,021	
RICHMOND	418,110	116,281	107,305	20,730	9,601	---	225,422	---	225,422	194,488	9,861	14,257	67,274	657,938	---	---	---	189,246	847,184	
RICHVILLE	17,154	8,349	8,350	---	150	---	6,041	---	6,041	3,466	---	---	614	18,621	---	---	---	---	18,621	
RIVERTON	82,048	36,060	13,737	22,534	95	---	22,920	---	22,920	874	---	---	1,737	62,684	67,000	---	---	---	129,684	
ROCK CREEK	382,010	64,552	65,707	---	23,735	---	76,348	---	76,348	4,011	2,206	5,645	43,814	221,466	---	---	---	---	221,466	
ROCKVILLE	241,687	79,999	37,922	7,600	8,023	---	69,228	---	69,228	122,105	459	20,610	42,892	308,839	715,844	---	3,394	13,606	1,041,683	
ROLLERS	1,892,625	528,940	1,766,852	1,355,816	364,277	7,943	38,281	17,192	63,416	1,526,395	15,196	88,062	32,915	5,212,929	4,134,421	---	---	19,893	303,139	9,670,382
ROGGINGSTONE	242,613	88,367	92,057	52,582	4,208	---	109,259	1,000	110,259	16,138	---	29,793	69,812	374,849	535,000	---	---	9,415	43,883	963,147
RONNEBY	8,975	1,742	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ROOSEVELT	35,565	4,100	3,800	---	1,058	---	4,847	56	4,903	3,529	---	2,172	1,286	16,748	---	---	---	---	16,748	
ROSCOE	24,838	10,291	18,852	436	2,399	---	15,017	---	15,017	10	33	3,103	---	39,850	---	---	---	---	39,850	
ROSE CREEK	78,479	9,946	11,182	3,484	1,256	---	86,836	---	86,836	19,113	---	4,107	44,400	170,378	---	---	---	2,500	172,878	
ROSEAU	1,403,148	709,474	764,121	426,937	27,890	355,706	857,572	---	1,213,278	144,239	11,914	71,717	210,856	2,870,952	---	---	232,709	380,698	3,484,359	
ROTHSAY	109,679	45,125	24,228	125	1,811	---	71,754	---	71,754	40,780	794	15,642	72,499	227,633	---	---	---	---	227,633	
ROUND LAKE	187,043	52,999	52,507	23,329	1,047	---	72,502	---	72,502	9,163	---	24,472	6,833	189,853	---	---	131,836	19,841	341,530	
ROYALTON	269,460	115,129	144,703	35,793	19,121	24,927	99,774	---	124,701	20,083	5,235	17,993	79,923	447,552	120,000	---	---	73,945	641,497	
RUSH CITY	504,210	221,298	601,811	94,180	4,872	1,350,884	1,148,397	22,249	2,521,530	89,537	14,876	178,696	132,831	3,638,333	4,020,000	---	89,000	216,537	7,963,870	
RUSHFORD	521,963	242,781	399,832	34,384	9,494	---	482,599	14,300	496,899	128,185	7,926	60,498	188,321	1,325,539	250,000	---	48,000	142,931	1,766,470	
RUSHFORD VILLAGE	283,684	84,308	84,622	---	3,686	---	83,491	---	83,491	5,702	1,915	5,632	2,757	186,081	---	---	---	---	186,081	
RUSHMORE	72,214	60,772	59,537	5,487	336	---	75,841	1,250	77,091	48,672	---	10,154	22,946	224,223	447,186	---	---	5,895	677,304	
RUSSELL	76,079	50,950	40,709	---	275	37,908	130,306	---	168,214	37,443	---	9,793	10,372	266,806	---	---	---	3,524	270,330	
RUTHTON	75,941	30,176	30,586	2,974	1,900	---	72,733	---	72,733	13,887	1,015	8,424	14,055	145,574	---	---	---	7,000	152,574	
RUTLEDGE	41,713	9,545	9,725	---	2,219	---	4,732	---	4,732	3,460	---	694	2,244	23,074	---	---	---	---	23,074	
SABIN	109,042	38,000	40,426	---	4,210	3,913	80,703	---	84,616	27,620	---	408	18,066	175,346	---	---	---	6,317	181,663	
SACRED HEART	114,501	186,865	113,932	324	1,052	---	208,093	---	208,093	8,731	1,902	18,534	116,145	468,713	---	90,350	24,549	583,612		
SANBORN	116,792	55,683	55,363	10,737	5,576	2,726	107,680	---	110,406	9,888	198	21,530	9,038	222,736	---	---	6,863	7,384	236,983	
SANDSTONE	436,613	340,392	287,158	40,256	20,024	---	380,626	---	380,626	48,695	2,068	40,573	213,239	1,032,639	---	---	2,700	36,872	1,072,211	
SARGEANT	26,393	9,937	9,829	198	6	---	9,931	---	9,931	1,342	116	3,065	1,172	25,659	---	---	---	---	25,659	
SCANLON	338,360	73,164	73,463	---	13,460	---	286,662	---	286,662	---	---	1,654	29,567	425,373	---	1,897	---	---	427,270	
SEAFORTH	18,465	7,021	7,302	---	1,000	997	15,612	387	16,996	2,074	---	16	128	27,516	---	---	---	---	27,516	
SEBEKA	145,409	84,001	87,632	7,095	2,468	147,789	337,766	---	485,555	57,772	5,721	7,876	60,171	714,290	100,000	---	57,076	5,818	877,184	
SEDAN	10,889	5,748	8,165	---	2,012	---	1,347	---	1,347	70	---	366	517	12,477	---	---	---	---	12,477	
SHAFER	142,291	111,379	84,582	13,178	3,429	---	60,816	---	60,816	9,960	---	7,378	47,054	226,397	---	---	---	---	226,397	
SHELLY	33,528	20,881	21,705	---	315	---	69,779	5,000	74,779	12,479	149	5,419	22,517	137,363	---	---	---	---	137,363	
SHERBURN	239,760	209,908	194,760	3,754	596	16,317	373,008	8,553	397,878	---	---	4,655	28,854	23,667	654,164	---	---	5,000	659,164	
SHEVLIN	34,465	6,608	6,677	---	3,600	---	17,710	---	17,710	383	---	2,600	25,877	56,847	---	---	---	29,495	86,342	
SILVER BAY	500,275	354,469	771,324	---	11,500	8,595	531,246	181,398	721,239	76,468	2,707	116,432	142,146	1,841,816	---	57,815	32,400	103,605	2,035,636	
SILVER LAKE	237,070	114,142	122,438	131,548	6,020	---	242,323	---	242,323	51,211	14,255	31,104	90,082	688,981	---	---	55,224	48,647	792,852	
SKYLINE	193,439	27,392	26,043	---	---	---	19,931	---	19,931	232	---	---	4,788	65,022	---	---	---	---	65,022	
SLAYTON	653,395	173,054	187,688	19,325	2,050	---	772,025	97,440	869,465	144,157	11,216	38,474	47,765	1,320,140	---	---	---	116,812	1,436,952	
SOBIESKI	44,433	5,966	6,053	---	3,701	---	7,458	---	7,458	8	---	42	3,595	20,857	---	---	---	---	20,857	
SOLWAY	21,010	5,823	5,575	---	1,524	---	6,786	---	6,786	812	---	1,874	3,774	20,345	---	---	---	---	20,345	
SOUTH HAVEN	52,515	11,372	10,787	---	547	---	39,719	---	39,719	76,665	---	1,494	5,572	134,784	41,188	---	28,800	44,689	249,461	
SPICER	736,039	296,645	442,212	178,994	16,094	4,230	355,054	---	359,284	110,036	880	66,082	306,049	1,479,631	1,220,713	---	---	93,683	2,794,027	
SPRING GROVE	351,182	204,557	208,522	17,660	1,640	126,957	387,672	---	514,629	16,820	2,039	56,486	97,985	915,781	---	---	46,436	265,935	1,228,152	
SPRING HILL	18,449	5,629	7,584	---	2,809	---	3,780	---	3,780	570	---	---	490	15,233	---	---	---	---	15,233	
SPRING PARK	1,580,727	356,562	691,454	17,314	65,846	4,09														

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds		
STEPHEN	187,448	110,999	110,958	85,346	1,053	200,000	395,581	27,506	623,087	21,326	977	4,966	137,568	985,281	---	---	125,200	28,885	1,139,366	
STEWART	151,235	94,129	102,985	129	2,435	---	217,370	---	217,370	73,499	3,974	10,484	65,796	476,672	---	---	---	---	476,672	
STOCKTON	144,575	56,884	65,977	7,948	8,419	---	36,446	---	36,446	575	---	15,866	4,382	139,613	---	---	7,500	---	147,113	
STORDEN	53,819	92,000	99,089	---	521	---	96,048	---	96,048	24,164	---	9,636	22,133	251,591	197,640	---	---	15,702	464,933	
STRANDQUIST	12,305	3,617	3,597	---	1,534	1,427	12,218	1,000	14,645	9,408	320	148	694	30,346	---	---	2,048	---	32,394	
STRATHCONA	6,003	1,962	2,477	---	12	---	2,998	---	2,998	1,200	---	---	579	7,266	---	---	---	---	7,266	
STURGEON LAKE	85,220	43,541	41,178	11,407	5,149	---	19,058	---	19,058	11,265	---	2,033	10,763	100,853	---	---	---	9,799	110,652	
ST. ANTHONY (STEARNS)	5,896,032	1,461,244	2,659	---	832	---	3,456	---	3,456	---	---	1,464	---	8,411	---	---	---	---	8,411	
ST. BONIFACIUS	1,070,186	251,617	294,609	52,622	115,089	---	90,117	3,984	94,101	198,060	27,226	23,373	179,842	984,922	---	---	101,786	216,082	1,302,790	
ST. CLAIR	192,266	67,522	118,821	---	2,288	---	111,445	---	111,445	31,076	---	27,472	37,144	328,246	100,000	---	---	---	428,246	
ST. FRANCIS	2,133,942	564,226	777,694	67,984	185,791	102,577	202,483	32,000	337,060	996,769	49,463	86,557	144,110	2,645,428	---	---	71,150	137,608	2,854,186	
ST. HILAIRE	68,774	29,429	36,930	---	1,403	---	46,917	---	46,917	31,488	---	637	46,518	163,893	---	---	33,390	3,642	200,925	
ST. LEO	15,193	4,500	4,476	---	133	---	13,383	---	13,383	5,058	---	1,213	9,059	33,322	---	---	5,039	380	38,741	
ST. MARTIN	79,359	33,632	44,059	---	3,190	181,517	32,407	---	213,924	26,878	---	15,137	37,757	340,945	88,000	---	---	157,796	586,741	
ST. MARY'S POINT	378,995	76,150	88,450	---	580	---	4,073	1,737	5,810	---	643	1,306	10,850	107,639	---	---	22,230	17,500	147,369	
ST. ROSA	19,540	2,430	2,382	---	2,071	---	4,954	---	4,954	14,476	33	1,786	659	26,361	---	---	---	---	26,361	
ST. STEPHEN	289,101	85,663	79,973	13,907	5,195	---	81,620	---	81,620	92,879	387	5,171	27,064	306,196	---	---	---	35,700	341,896	
ST. VINCENT	11,949	5,060	4,816	---	45	---	89,165	---	89,165	956	---	---	350	95,332	---	---	---	---	95,332	
SUNBURG	22,523	21,698	21,121	---	30	59,062	24,992	---	84,054	31,749	---	1,558	5,164	143,676	---	---	---	4,110	147,786	
SUNFISH LAKE	1,223,301	169,843	171,420	9,766	24,554	---	54,021	754	54,775	360	4,558	10,327	959	280,419	---	---	---	---	280,419	
SWANVILLE	110,540	24,838	25,066	19	2,045	---	69,185	2,324	71,509	24,697	---	6,402	6,329	136,007	---	---	---	---	136,007	
TACONITE	85,701	111,201	73,707	280	869	---	198,644	50,000	248,644	20,840	---	55,238	6,086	405,664	---	---	---	61,781	467,445	
TAMARACK	18,012	5,850	5,849	---	2,018	13,283	7,852	19,483	40,618	180	---	1,127	604	50,396	---	---	---	---	50,396	
TAOPI	10,615	3,088	3,151	---	730	---	3,639	---	3,639	---	---	582	380	8,482	---	---	---	---	8,482	
TAUNTON	39,532	20,249	19,554	---	2,211	---	10,135	---	10,135	---	694	4,435	4,451	41,480	---	---	---	8,000	49,480	
TAYLORS FALLS	480,778	248,307	247,947	44,183	15,654	179,170	190,968	---	370,138	15,483	6,189	21,078	67,865	788,537	157,000	---	---	123,045	1,068,582	
TENNEY	20,669	658	658	---	---	---	1,879	---	1,879	---	---	---	731	3,268	---	---	---	---	3,268	
TENSTRIKE	66,567	14,132	17,743	---	2,812	---	4,042	---	4,042	150	---	---	787	25,534	---	---	---	---	25,534	
THOMSON	92,983	50,431	53,250	---	273	---	9,890	---	9,890	739	87	3,198	---	67,437	---	---	---	---	67,437	
TINTAH	15,494	6,184	6,299	---	363	---	15,295	---	15,295	9,642	---	---	14,050	45,649	---	---	---	---	45,649	
TONKA BAY	2,905,565	424,069	434,065	29,742	52,845	8,066	83,390	3,159	94,615	46,461	18,364	57,941	19,231	753,264	---	---	12,667	11,119	777,050	
TOWER	163,473	126,504	115,205	---	11,540	82,787	427,554	197,475	707,816	179,876	1,212	20,447	172,636	1,208,732	32,668	---	---	20,376	1,261,776	
TRACY	575,305	328,642	329,794	59,171	9,559	---	827,343	---	827,343	61,287	8,474	80,292	163,563	1,539,483	2,217,083	12,500	263,653	192,672	4,225,391	
TRAIL	30,226	5,787	5,714	---	1,540	---	4,380	---	4,380	---	---	257	4,300	16,191	---	---	---	---	16,191	
TRIMONT	194,348	100,510	83,645	40,720	943	---	237,579	4,702	242,281	19,063	422	35,246	70,807	493,127	---	---	---	---	493,127	
TROMMALD	28,212	13,485	13,731	---	280	---	15,372	---	15,372	---	---	803	565	30,751	---	---	7,413	---	38,164	
TROSKY	23,723	6,820	6,671	204	2,362	---	4,374	---	4,374	4	---	1,696	---	15,311	---	---	---	---	15,311	
TRUMAN	298,718	104,730	117,550	5,367	6,115	89,798	370,832	2,516	463,146	98,275	3,814	17,002	72,627	783,896	---	---	22,210	61,419	867,525	
TURTLE RIVER	27,336	2,779	2,789	---	6,608	---	307	---	307	2,206	---	2,096	200	14,206	---	---	---	---	14,206	
TWIN LAKES	54,152	5,444	2,271	---	1,078	---	48,862	---	48,862	5,500	---	---	18,502	76,213	---	---	---	---	76,213	
TWIN VALLEY	144,409	68,097	59,282	5,142	2,396	211,870	244,874	1,680	458,424	36,891	7,343	28,320	42,683	640,481	---	---	---	38,379	678,860	
TYLER	289,110	120,478	119,762	---	3,863	175,513	345,667	---	521,180	51,093	1,714	75,919	47,004	820,535	1,715,000	---	139,560	24,197	2,699,292	
ULEN	83,763	25,000	20,464	444	750	---	137,641	759	138,400	13,125	87	22,393	10,395	206,058	---	---	---	61,515	267,573	
UNDERWOOD	85,954	33,235	27,670	280	2,306	---	82,305	---	82,305	4,120	---	2,304	29,546	148,531	---	---	1,000	---	149,531	
UPSALA	144,723	50,799	51,217	15,103	1,815	---	70,225	---	70,225	23,712	886	15,575	10,248	188,781	---	---	41,703	17,883	248,367	
URBANK	16,712	2,172	2,050	240	1,609	---	4,290	---	4,290	700	---	146	6,924	15,959	---	---	---	---	15,959	
UTICA	78,043	15,000	11,150	2,881	6,566	---	32,290	---	32,290	710	---	4,555	12,497	70,649	---	---	---	---	70,649	
VERGAS	92,076	42,661	37,232	32,014	4,403	---	33,878	660	34,538	2,262	---	1,230	17,210	128,889	---	---	39,000	---	167,889	
VERMILLION	278,787	58,859	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VERNDALE	144,139	104,805	134,244	---	350	10,250	91,932	---	102,182	31,525	14,939	12,446	88,836	384,522	---	---	---	4,834	389,356	
VERNON CENTER	98,759	86,000	83,932	3,295	1,214	---	73,252	600	73,852	29,790	1,181	10,828	13,361	217,453	---	---	---	---	217,453	
VESTA	59,763	61,248	70,155	7,576	130	14,443	93,359	---	107,802	5,808	---	4,766	10,785	207,022	---	---	---	7,152	214,174	
VICTORIA	4,005,367	1,074,876	1,152,323	228,474	134,430	85,459	218,050	2,887	306,396	370,716	4,201	230,851	82,668	2,510,059	1,787,900	---	---	507,000	4,804,959	
VIKING	11,655	3,908	4,396	---	49	---	25,272	---	25,272	---	---	377	2,920	33,014	---	---	---	---	33,014	
VILLARD	62,284	25,357	26,795	---	1,546	1,000	49,485	---	49,485	5,180	---	978	81,268	165,252	---	---	---	---	165,252	
VINING	19,765	7,904	7,801	---	1,545	---	21,473	---	21,473	6,815	---	782	4,919	43,335	---	---	---	---	43,335	
WABASHA	1,080,750	463,104	567,954	11,221	35,676	97,320	824,486	163,129	1,084,935	247,493	19,588	212,874	145,128	2,324,869	1,393,245	---	---	224,159	3,942,273	
WABASSO	208,240	87,798	111,575	---	2,455	---	183,089	10,772	193,861	83,341	876	66,027	143,821	601,956	9,209	---	20,000	70,600	701,765	
WAHKON	133,853	28,235	36,185	---	4,869	---	27,745	---	27,745	3,518	2,665	4,562	11,553	91,097	---	---	3,600	4,032	98,729	
WALDORF	53,229	19,549	19,562	---	95	---	81,920	---	81,920	8,654	---	74	84,086	194,391	160,000	---	---	5,000	369,391	
WALKER	804,199	359,316	386,806	154,621	32,264	21,349	409,675	90,214	521,238	233,735	12,489	81,779	113,616	1,536,548	---	---	---	---	1,566,548	
WALNUT GROVE	157,686	58,054	57,931	23,809	875	---	183,947	---	183,947	91,353	6,627	31,680	20,669	416,891	---	---	87,723	37,800	542,414	
WALTERS	9,102	5,897	6,847	---	755	---	52,231	---	52,231	7,425	---	1,259	44,929	113,446	---	---	---	---	122,284	
WALTHAM	30,038	13,141	13,048	---	2,233	---	34,902	---	34,902	4,159	---	3,983	7,769	66,094	---	---	---	---	66,094	
WANAMINGO	355,589	202,931	205,882	63,292	4,794	---	200,496	---	200,496	15,421	715									

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1998	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
WATERVILLE	552,027	453,142	462,714	277,868	15,618	2,000	506,679	19,604	528,283	11,438	7,088	94,839	173,053	1,570,901	1,240,206	---	---	---	2,811,107
WATKINS	210,834	132,549	145,152	---	6,710	---	176,465	---	176,465	154,335	3,772	47,634	382,553	916,621	---	---	264,558	1,181,179	
WATSON	34,506	47,200	38,818	22,384	2,745	---	29,284	---	29,284	753	---	7,087	2,503	103,574	---	---	---	103,574	
WAUBUN	76,900	40,263	49,714	---	2,277	---	66,451	348	66,799	11,409	---	2,561	16,219	148,979	---	---	---	162,829	
WAVERLY	369,387	188,468	209,009	54,785	12,963	---	154,580	---	154,580	19,193	---	21,258	45,763	517,551	285,000	---	30,000	12,195	844,746
WELCOME	164,604	126,469	141,888	---	3,790	481	198,731	---	199,212	5,600	1,693	46,979	39,826	438,988	---	---	---	3,200	442,188
WELLS	596,365	235,534	359,423	16,577	10,247	---	780,847	23,193	804,040	98,370	5,635	75,826	178,559	1,548,677	---	---	190,486	455,106	2,194,269
WENDELL	46,313	32,549	31,437	---	358	---	48,568	---	49,138	13,463	63	2,843	6,217	102,949	---	---	---	---	102,949
WEST CONCORD	192,319	200,000	202,655	5,018	3,723	---	201,361	15,811	217,172	45,746	516	9,833	81,595	566,258	---	---	10,000	93,645	669,903
WEST UNION	19,063	3,582	3,486	---	1,003	---	3,435	---	3,435	3,160	---	364	10,046	21,494	---	---	---	---	21,494
WESTBROOK	156,378	69,390	70,895	32,844	4,736	1,000	275,163	9,563	285,726	118,051	1,347	48,090	80,208	641,897	63,050	---	33,141	87,370	825,458
WESTPORT	8,521	1,091	1,395	3,457	1,400	---	2,133	---	2,133	110	---	339	2,410	11,244	---	---	---	---	11,244
WHALAN	17,237	10,464	10,662	---	---	---	11,715	---	11,715	204	---	2,519	9,261	34,361	---	---	---	12,584	46,945
WHEATON	442,058	309,586	363,161	14,271	3,416	---	621,767	---	621,767	210,730	4,048	57,688	506,696	1,781,777	---	---	---	71,944	1,853,721
WILDER	18,989	7,672	6,555	---	16	---	15,669	---	15,669	---	---	1,387	1,425	25,052	---	---	---	---	25,052
WILLERNIE	303,487	59,618	90,210	---	8,084	---	75,451	---	75,451	15,541	1,923	14,823	5,365	211,397	---	---	---	---	211,397
WILLIAMS	44,943	22,969	35,470	---	26	---	42,138	---	42,138	5,321	---	9,573	69,258	161,786	---	---	27,500	2,300	191,586
WILLOW RIVER	111,227	13,585	11,215	---	2,843	---	36,377	---	36,377	11,697	---	3,943	38,082	104,157	---	---	---	2,946	107,103
WILMONT	74,705	28,163	27,797	---	343	---	69,651	---	69,651	26,613	10	5,508	18,077	147,999	---	---	10,000	20,250	178,249
WILTON	64,720	4,762	4,828	---	4,815	---	213	---	213	4	---	1,739	1,898	13,497	---	---	---	---	13,497
WINGER	51,147	13,086	4,391	27,942	3,770	---	56,805	---	56,805	9,685	214	11,264	26,890	140,961	---	---	---	---	140,961
WINNEBAGO	343,382	250,531	351,771	29,882	8,503	---	492,432	658,042	1,150,474	157,250	7,946	50,041	137,895	1,893,762	911,772	---	15,000	21,000	2,841,534
WINSTED	831,443	392,824	465,737	100,990	33,469	1,217	476,774	---	477,991	197,050	8,389	95,394	160,792	1,539,812	495,624	---	60,000	5,034	2,100,470
WINTHROP	370,899	268,307	431,801	26,293	3,920	---	456,069	13,292	469,361	129,729	1,760	69,163	36,486	1,168,513	---	---	---	---	1,168,513
WINTON	24,555	15,644	17,135	---	100	40,523	31,433	40,601	112,557	13,486	---	5,441	22,693	171,412	---	---	25,000	47,159	243,571
WOLF LAKE	9,690	1,318	639	---	152	---	9,516	846	10,362	26,304	---	329	50,530	88,316	---	---	15,000	---	103,316
WOLVERTON	39,458	18,300	18,321	---	1,487	21,936	33,630	---	55,566	21,685	---	15,499	6,922	119,480	---	---	---	9,912	129,392
WOOD LAKE	86,632	75,578	75,303	10,220	410	1,000	121,287	---	122,287	28,635	310	8,873	73,785	319,823	98,225	---	2,400	68,988	489,436
WOODLAND	1,756,737	165,526	163,895	---	1,624	1,790	32,236	17,695	51,721	850	4,605	10,906	1,930	235,531	---	---	---	---	235,531
WOODSTOCK	23,859	12,206	17,539	4,697	---	---	47,053	---	47,053	250	383	2,903	7,863	80,688	---	---	3,153	4,000	87,841
WRENSHALL	147,237	15,827	16,018	---	1,269	---	79,217	---	79,217	9,686	---	5,131	6,215	117,536	---	---	---	---	117,536
WRIGHT	28,312	15,540	15,002	---	2,086	---	15,152	14,000	29,152	14,769	---	---	3,549	64,558	---	---	---	---	64,558
WYKOFF	101,134	40,002	47,132	5,341	1,652	---	135,843	4,500	140,343	50,141	595	27,508	49,502	322,214	---	---	---	73,500	395,714
WYOMING	1,755,893	528,454	573,795	168,610	171,945	---	253,849	---	253,849	187,168	17,212	84,928	34,625	1,492,132	132,090	---	---	---	1,624,222
ZEMPLE	67,899	8,411	8,688	---	22	---	2,826	---	2,826	---	---	494	---	12,030	---	---	---	---	12,030
ZIMMERMAN	941,745	489,453	538,240	154,451	108,274	---	242,903	1,867	244,770	164,665	---	36,935	206,643	1,453,978	250,000	1,770	---	---	1,705,748
ZUMBRO FALLS	52,203	11,774	11,729	---	10,535	19,532	37,490	---	57,022	41,216	970	4,617	15,213	141,302	---	---	---	---	141,302
ZUMBROTA	1,217,612	402,831	612,577	212,223	28,869	---	631,784	76,311	708,095	45,970	18,369	160,946	230,776	2,017,825	---	---	131,600	538,036	2,687,461
TOTAL	223,464,748	77,896,571	91,116,506	17,998,339	6,219,715	19,693,900	110,152,652	7,805,053	137,651,605	28,742,355	2,019,558	15,758,360	45,173,867	344,680,305	97,757,058	4,164,789	17,263,656	34,452,181	498,317,989

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Enterprise Funds	Governmental Funds												
ADA	1,637	187,254	203,562	256,138	111,068	435,313	1,225,668	13,776	2,432,779	1,859,940	15,000	13,348	4,321,067	---	---	70,000	4,391,067
ADAMS	760	69,593	91,244	17,776	38,559	13,393	---	30,765	261,330	83,208	137,000	130,552	612,090	---	---	25,376	637,466
ADRIAN	1,149	76,519	122,658	108,945	---	72,143	289,007	17,815	687,087	633,024	65,000	70,304	1,455,415	---	23,690	305,966	1,785,071
AITKIN	1,750	150,095	362,034	201,328	---	34,185	34,418	13,704	795,764	1,163,825	591,695	112,400	2,663,684	---	---	153,524	2,817,208
AKELEY	412	45,714	47,147	24,459	---	19,292	---	12,345	148,957	2,864	---	---	151,821	---	---	---	151,821
ALBANY	1,722	186,645	213,073	78,061	---	44,459	---	42,067	564,305	651,286	144,365	125,402	1,485,358	---	---	25,000	1,510,358
ALBERTA	134	19,325	---	4,585	9,056	---	---	5,691	38,657	5,040	6,831	5,309	55,837	---	17,387	766	73,990
ALBERTVILLE	2,893	291,399	298,122	97,551	14,580	193,994	1,025	74,897	971,568	599,866	655,000	84,182	2,310,616	---	---	105,789	2,416,405
ALDEN	609	94,850	40,558	27,591	---	18,617	---	5,701	187,317	63,172	50,000	21,640	322,129	---	---	22,800	344,929
ALDRICH	51	8,738	1,312	4,597	---	635	---	---	15,282	884	---	---	16,166	---	---	---	16,166
ALPHA	151	21,331	24,528	8,573	8,165	5,513	---	---	68,110	12,537	---	---	80,647	---	---	9,140	89,787
ALTURA	378	59,926	14,257	35,852	94	---	---	5,584	115,713	125	---	---	115,838	---	---	---	115,838
ALVARADO	355	58,858	6,615	50,740	---	7,518	347,458	38,718	509,907	7,783	35,000	16,538	569,228	---	---	20,000	589,228
AMBOY	541	46,189	60,672	68,411	---	613	11,704	---	187,589	3,981	---	27	191,597	---	---	17,823	209,420
ANNANDALE	2,472	248,345	321,212	181,057	---	34,956	22,919	82,742	891,231	261,760	430,000	298,104	1,881,095	---	49,464	262,954	2,193,513
APPLETON	2,361	262,964	327,427	254,100	6,277	172,529	694,023	83,982	1,801,302	374,840	154,000	80,436	2,410,578	---	---	---	2,410,578
ARCO	100	14,209	4,605	7,396	---	600	295	5,766	32,871	---	---	---	32,871	---	3,000	---	35,871
ARGYLE	615	59,127	27,248	232,097	---	21,023	33,212	52,317	425,024	267,319	295,000	29,948	1,017,291	---	82,540	255,263	1,355,094
ARLINGTON	1,914	121,962	260,626	148,406	8,200	79,303	145,930	21,574	786,001	651,936	2,080,000	210,363	3,728,300	---	---	561,013	4,289,313
ASHBY	476	39,505	45,460	17,414	1,157	7,471	4,172	4,926	120,105	106,435	97,434	15,052	339,026	---	---	875	339,901
ASKOV	346	39,601	18,786	10,681	---	10,685	---	10,005	89,758	22,061	---	---	111,819	4,871	---	---	116,690
ATWATER	1,063	141,066	128,317	78,005	1,334	36,725	---	11,078	396,525	1,067,455	275,000	22,158	1,761,138	---	---	---	1,761,138
AUDUBON	410	89,971	81,859	11,867	10,395	1,173	12,227	12,833	220,325	35,970	5,000	21,545	282,840	---	5,000	1,500	289,340
AURORA	1,930	204,397	366,311	387,977	---	167,959	81,341	42,852	1,250,837	312,889	150,495	158,780	1,873,001	---	---	125,000	1,998,001
AVOCA	143	22,173	20,307	6,913	476	3,481	11,573	7,943	72,866	4,732	5,000	4,180	86,778	---	---	25	86,803
AVON	1,112	291,251	156,758	83,990	---	26,255	30,000	25,500	613,754	216,098	2,443,641	408,603	3,682,096	---	---	86,589	3,768,685
BABBITT	1,577	213,400	366,360	193,291	---	155,598	38,205	73,651	1,040,505	675,332	---	---	1,715,837	---	---	527,586	2,243,423
BACKUS	278	42,299	40,773	15,274	4,242	6,116	1,018	11,813	121,535	20,801	---	509	142,845	---	---	2,740	145,585
BADGER	464	42,348	17,420	48,360	---	7,249	254,859	47,439	417,675	239,475	15,000	7,320	679,470	---	---	---	679,470
BAGLEY	1,427	111,698	260,359	131,029	---	39,337	42,694	25,161	610,148	95,002	---	---	705,150	---	---	---	705,150
BALATON	703	61,940	93,755	72,714	4,690	34,986	53,177	9,754	331,016	357,246	174,536	21,638	884,436	---	---	298,465	1,182,901
BARNESVILLE	2,205	385,055	308,457	136,555	---	126,570	136,560	4,689	1,097,886	475,407	35,000	56,794	1,665,087	---	---	---	1,665,087
BARNUM	501	96,507	15,845	39,420	---	18,109	---	1,895	171,776	136,460	27,000	6,561	341,797	---	6,000	2,500	350,297
BARRETT	346	75,690	25,405	11,786	38,688	4,272	20,199	9,382	185,422	113,442	5,000	49,424	353,288	---	---	---	353,288
BARRY	28	3,510	707	1,407	---	---	---	---	5,624	---	---	---	5,624	---	---	---	5,624
BATTLE LAKE	739	78,424	149,582	37,932	483	29,501	5,985	41,650	343,557	342,680	---	20,570	706,807	---	4,539	20,270	731,616
BAUDETTE	1,157	119,988	208,526	76,898	---	63,085	---	8,500	476,997	241,350	---	---	718,347	---	---	---	718,347
BEARDSLEY	268	70,606	23,965	23,152	1,370	5,749	---	---	124,842	88,993	44,959	15,126	273,920	---	---	31,277	305,197
BEAVER BAY	153	50,540	6,614	22,200	---	---	---	14,830	94,184	107,582	5,000	6,111	212,877	---	---	---	212,877
BEAVER CREEK	252	34,980	17,609	61,590	---	1,279	---	---	115,458	11,041	5,000	700	132,199	---	---	---	132,199
BECKER	2,215	483,655	458,146	360,801	7,770	585,254	212,867	52,206	2,160,699	1,714,075	2,555,000	2,567,130	8,996,904	---	289,991	1,582,056	10,868,951
BEJOU	91	16,036	600	3,744	1,913	940	---	4,000	27,233	---	---	---	27,233	---	5,231	---	32,464
BELGRADE	700	59,943	85,752	72,827	59,924	10,379	32,245	65,263	386,333	103,708	45,000	127,933	662,974	---	---	---	662,974
BELLECHESTER	152	6,429	6,247	61,112	15,615	464	---	---	89,867	---	---	---	89,867	---	---	---	89,867
BELLINGHAM	233	24,151	16,263	33,114	18,285	2,108	---	---	93,921	14,350	15,000	6,681	129,952	---	11,777	---	141,729
BELTRAMI	126	14,295	7,782	5,354	5,546	2,100	---	---	35,077	11,889	8,462	3,450	58,878	---	---	---	58,878
BELVIEW	402	53,414	62,625	72,412	---	6,365	205	---	195,021	9,367	180,000	47,937	432,325	---	---	---	432,325
BENA	149	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BERTHA	489	70,387	49,250	32,273	---	---	1,855	---	153,765	29,028	---	---	182,793	---	39,000	---	221,793
BETHEL	438	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BIG FALLS	328	53,896	20,386	50,987	520	32,785	158,110	21,347	338,031	14,215	---	---	352,246	---	7,600	44,500	404,346
BIGELOW	224	18,558	10,761	10,039	14,307	82	---	3,398	57,145	15,860	5,600	---	83,885	---	---	---	83,885
BIGFORK	387	67,121	78,616	20,889	---	10,091	---	14,171	190,888	91,300	4,000	5,573	291,761	---	7,280	108,982	408,023
BINGHAM LAKE	152	16,959	1,465	9,459	---	1,865	2,501	8,019	40,268	5,000	---	---	45,268	---	---	---	45,268
BIRCHWOOD	1,029	97,746	85,996	25,210	142,510	6,090	---	4,064	361,616	86,268	---	---	447,884	---	34,577	75,638	558,099
BIRD ISLAND	1,310	65,201	113,655	97,056	3,421	44,768	89,673	376	414,150	419,207	85,000	29,599	947,956	---	33,397	245,051	1,226,404
BISCAY	123	13,373	---	3,053	---	5,721	---	---	22,565	---	---	---	22,565	---	5,968	---	28,533
BIWABIK	1,071	319,932	317,946	224,525	---	43,678	29,400	15,614	951,095	795,489	76,000	108,934	1,931,518	751,719	---	589,265	3,272,502
BLACKDUCK	745	196,231	198,073	15,411	---	18,170	127,253	20,209	575,347	244,889	460,304	37,289	1,317,829	---	35,000	88,451	1,441,280
BLOMKEST	182	6,705	17,649	8,528	9,664	27,202	---	2,384	72,132	58,349	4,000	7,062	141,543	---	---	42,653	184,196
BLOOMING PRAIRIE	2,082	266,721	200,350	122,460	---	126,753	1,000	71,790	789,074	454,679	50,000	55,710	1,349,463	---	12,960	83,420	1,445,843
BLUFFTON	196	11,020	10,682	5,171	350	5,367	50	3,960	36,600	421	---	---	37,021	---	---	---	37,021
BOCK	122	7,933	---	2,752	---	634	---	---	11,319	---	---	---	11,319	---	---	---	11,319
BORUP	107	11,522	2,439	6,294	---	---	---	---	20,255	8,320	---	---	28,575	---	---	---	28,575

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Sanitation	Highways										Enterprise Funds	Governmental Funds	
BOVEY	654	92,339	130,062	134,812	---	44,935	---	148,871	551,019	100,667	13,739	4,114	669,539	---	2,500	1,581	673,620
BOWLUS	252	13,715	16,349	12,825	8,832	1,476	---	1,368	54,565	86,430	10,000	19,393	170,388	---	---	---	170,388
BOY RIVER	52	984	213	2,163	60	2,906	100	909	7,335	3,590	---	---	10,925	---	---	5,690	16,615
BOYD	220	61,066	72,444	13,698	18,251	---	---	---	165,459	2,502	---	---	167,961	---	62,812	---	230,773
BRAHAM	1,193	176,901	193,705	113,741	---	3,900	32,735	---	520,982	243,151	49,884	12,376	826,393	---	---	---	826,393
BRANDON	467	52,374	54,307	40,827	1,458	36,428	---	31,336	216,730	37,666	3,500	8,669	266,565	---	21,074	3,000	290,639
BREEZY POINT	701	142,838	214,835	199,692	4,320	24,950	758,754	8,890	1,354,279	69,312	43,812	15,336	1,482,739	---	---	53,147	1,535,886
BREWSTER	538	30,709	39,026	30,006	30,061	1,652	---	26,344	157,798	44,771	410,800	29,520	642,889	---	---	213,610	856,499
BRICELYN	411	74,251	39,424	46,272	4,376	3,639	---	---	167,962	13,617	16,111	6,730	204,420	---	---	22,841	227,261
BROOK PARK	131	22,413	17,521	2,600	---	879	---	---	43,413	9,678	15,000	2,365	70,456	---	---	6,157	76,613
BROOKS	144	8,929	5,760	3,024	6,248	3,444	64,809	7,482	99,696	---	---	---	99,696	---	---	---	99,696
BROOKSTON	103	4,803	2,750	5,350	---	2,175	---	50	15,128	---	---	190	15,318	---	---	---	15,318
BROOTEN	619	57,074	73,391	64,568	---	18,066	61,855	39,641	314,595	34,755	---	---	349,350	---	---	---	349,350
BROWERVILLE	767	126,488	101,733	102,107	---	17,968	---	9,336	357,632	523,631	20,000	28,064	929,327	---	---	18,841	948,168
BROWNS VALLEY	720	126,449	327,047	35,455	---	76,822	---	---	565,773	69,500	56,000	51,534	742,807	---	---	---	1,149,615
BROWNSDALE	705	52,345	33,440	31,652	---	14,179	---	12,130	143,746	49,180	13,000	35,301	241,227	---	17,200	389,608	241,227
BROWNSVILLE	516	26,175	23,739	30,233	---	25,792	---	1,237	107,176	45,395	41,273	27,849	221,693	---	---	---	221,693
BROWNTON	817	62,667	159,409	68,747	41,610	15,521	---	497	348,451	245,950	137,000	22,817	754,218	---	---	71,138	825,356
BRUNO	91	6,572	7,821	28,251	---	1,662	---	7,940	52,246	2,137	20,000	4,610	78,993	---	---	---	78,993
BUCKMAN	191	7,163	1,245	4,890	8,256	4,913	---	1,685	28,152	631,295	115,000	11,766	786,213	---	---	18,268	804,481
BUFFALO LAKE	735	78,536	123,350	97,238	27,788	29,161	73,256	---	429,329	---	14,634	74,662	518,625	---	90,073	---	608,698
BUHL	875	135,907	270,201	152,775	---	105,686	91,389	45,890	801,848	926,067	48,955	24,236	1,801,106	---	---	---	1,801,106
BURTRUM	173	8,489	5,105	3,809	467	4,990	---	---	2,800	393	---	---	23,253	---	3,000	---	26,253
BUTTERFIELD	565	35,649	22,939	45,538	10,758	4,297	---	11,187	130,368	84,071	29,351	1,658	245,448	---	20,371	---	265,819
BYRON	3,150	137,967	158,313	166,628	---	74,086	2,775	---	539,769	186,767	245,000	78,204	1,049,740	---	---	305,009	1,354,749
CALLAWAY	215	16,435	34,887	16,136	6,949	7,131	---	5,372	86,910	---	---	---	86,910	---	11,281	---	98,191
CALUMET	373	66,590	39,624	118,149	1,741	40,557	---	---	266,661	115,832	5,000	7,945	395,438	---	---	500	395,938
CAMPBELL	225	18,353	21,133	18,161	1,097	6,184	---	5,541	70,469	5,819	---	---	76,288	---	---	2,118	78,406
CANBY	1,856	243,143	196,594	157,832	---	111,466	---	88,455	797,490	564,465	59,000	98,100	1,519,055	---	---	242,210	1,761,265
CANTON	359	24,080	19,532	18,577	---	4,286	---	26,373	92,848	42,840	---	---	135,688	---	40,972	---	176,660
CARLOS	367	42,794	34,948	8,590	590	6,340	---	---	93,262	33,590	---	---	126,852	---	---	---	126,852
CARLTON	958	93,093	57,632	68,528	1,404	26,277	---	30,223	277,157	5,716	290,000	39,596	612,469	---	---	---	612,469
CARVER	1,070								FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
CASS LAKE	921	167,771	298,065	168,691	3,455	87,391	89,946	9,209	824,528	614,356	14,764	2,045	1,455,693	---	---	49,933	1,505,626
CEDAR MILLS	78	6,575	924	3,201	---	821	---	820	12,341	---	---	---	12,341	---	---	---	12,341
CENTER CITY	623	52,768	65,753	60,531	---	759	---	800	180,611	195,482	12,000	4,600	392,693	---	---	8,514	401,207
CENTERVILLE	2,476	334,517	420,172	112,894	13,744	40,180	525	45,332	967,364	843,891	744,040	98,605	2,653,900	---	---	---	2,653,900
CEYLON	425	45,042	38,924	54,732	1,238	1,378	---	8,803	150,117	---	---	---	150,117	---	---	---	150,117
CHANDLER	291	49,007	21,905	12,473	8,430	7,378	75,760	5,371	180,324	23,989	2,500	5,399	212,212	---	30,900	1,580	244,692
CHATFIELD	2,382	191,667	253,549	122,674	---	167,459	96,414	---	831,763	492,254	245,000	93,390	1,662,407	---	---	278,343	1,940,750
CHICKAMAW BEACH	154	3,709	3,069	5,044	---	---	---	500	1,455	13,777	---	---	13,777	---	---	---	13,777
CHISAGO CITY	2,202	242,971	373,959	106,570	6,459	64,490	27,044	288,735	1,110,228	153,597	257,796	164,395	1,686,016	---	3,683	70,266	1,759,965
CHOKIO	519	37,663	24,756	45,327	1,099	2,473	9,700	5,573	126,591	85,410	---	---	212,001	---	20,400	---	232,401
CLARA CITY	1,316	135,202	127,848	138,622	---	65,986	36,000	---	503,658	146,142	57,034	11,636	718,470	---	23,927	18,000	760,397
CLAREMONT	530	51,624	91,173	57,584	---	4,611	119,344	977	325,313	11,371	25,879	41,867	404,430	---	---	---	404,430
CLARISSA	635	91,981	54,004	71,697	---	13,430	25,000	39,243	295,355	97,509	355,000	18,588	766,452	---	---	---	766,452
CLARKFIELD	977	142,499	123,398	197,919	---	50,071	---	4,408	518,295	257,157	27,218	13,570	816,240	---	---	28,877	845,117
CLARKS GROVE	681	67,244	26,077	8,078	---	4,201	---	---	105,600	46,101	---	---	151,701	---	---	23,738	175,439
CLEAR LAKE	336	36,906	49,017	14,990	2,014	5,284	---	---	108,211	54,522	21,000	12,659	196,392	---	---	---	196,392
CLEARBROOK	557								FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
CLEARWATER	781	80,716	123,847	84,520	---	29,604	---	3,937	322,624	169,708	77,713	33,657	603,702	---	---	34,200	637,902
CLEMENTS	187	18,799	16,132	17,456	6,747	11,374	---	3,560	74,068	6,718	---	---	80,786	---	---	---	80,786
CLEVELAND	748	54,942	116,736	40,444	---	7,674	---	---	219,796	18,653	---	281	238,730	---	625	---	239,355
CLIMAX	257	35,533	14,929	32,276	---	7,460	---	26,179	116,377	16,149	25,000	7,574	165,100	---	27,154	---	192,254
CLINTON	533	56,072	16,551	94,780	693	2,197	---	18,506	188,799	20,266	21,446	25,225	255,736	---	20,000	36,008	311,744
CLITHERALL	103	7,529	660	4,568	---	1,695	---	702	15,154	4,518	---	60	19,732	---	---	---	19,732
CLONTARF	160	6,612	1,468	7,891	9,436	1,194	---	4,536	31,137	---	---	---	31,137	---	4,500	---	35,637
COATES	179	23,845	11,700	3,623	102	2,274	4,702	---	46,246	---	---	---	46,246	---	---	---	46,246
COBDEN	60	2,041	395	2,888	---	647	---	1,140	7,111	---	---	---	7,111	---	---	---	7,111
COHASSET	2,363	315,795	126,867	97,857	609	76,043	27,535	15,559	660,265	997,281	363,917	514,950	2,536,413	1,255,000	10,395	990,334	4,792,142
COKATO	2,480	185,286	229,747	186,636	81,725	186,045	---	134,360	1,003,799	635,222	55,000	33,450	1,727,471	---	---	139,021	1,866,492
COLD SPRING	2,938	185,040	439,796	184,326	1,665	89,802	11,924	9,831	922,384	1,091,128	345,000	158,591	2,517,103	---	---	3,310	2,520,413
COLERAINE	1,067	129,002	202,496	226,682	92	128,988	---	175,186	862,446	717,949	47,076	120,507	1,747,978	---	---	368,398	2,116,376
COLOGNE	809	80,078	89,707	62,765	---	18,845	---	---	251,395	49,581	51,500	13,181	365,657	---	---	33,459	399,116

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
COMFREY	425	94,391	83,534	47,107	17,308	13,834	---	20,712	276,886	3,162,505	32,000	1,632	3,473,023	---	---	---	3,473,023	
COMSTOCK	123	3,711	2,500	3,075	---	2,071	---	1,932	13,289	---	---	---	13,289	---	---	---	13,289	
CONGER	133	11,923	4,208	5,222	9,545	7,957	---	582	39,437	8,161	---	---	47,598	---	---	---	47,598	
COOK	672	65,775	216,371	62,271	---	42,718	7,257	---	394,392	172,752	130,000	13,858	711,002	---	---	45,224	756,226	
CORRELL	53	4,730	240	3,807	---	402	---	5,158	14,337	---	---	---	14,337	---	---	---	14,337	
COSMOS	597	63,552	82,623	49,472	29,590	32,222	3,240	---	260,699	69,068	---	11,170	340,937	---	---	---	340,937	
COTTONWOOD	1,061	116,518	119,165	125,282	72,707	23,955	97,432	1,486	556,545	170,885	65,764	35,341	828,535	---	---	225,300	1,053,835	
COURTLAND	470	42,949	26,657	21,540	---	1,308	---	---	92,454	3,584,871	32,330	23,726	3,733,381	---	---	10,365	3,743,746	
CROMWELL	205	61,382	53,349	11,319	---	16,027	---	---	142,077	59,965	20,642	4,624	227,308	20,867	---	12,464	260,639	
CROSBY	2,135	211,125	658,433	276,900	4,216	203,201	22,957	100,677	1,477,509	1,092,416	119,574	81,634	2,771,133	---	---	41,728	2,812,861	
CROSSLAKE	1,531	361,999	326,513	196,495	18,000	124,720	78,009	805	1,106,541	425,697	97,843	78,531	1,708,612	---	---	74,871	1,783,483	
CURRIE	281	30,041	19,830	28,876	2,312	2,409	---	6,302	89,770	13,031	---	---	102,801	---	27,575	5,000	135,376	
CUYUNA	218	12,714	29,609	18,277	---	---	---	1,630	62,230	23,296	3,947	---	89,473	---	---	---	89,473	
CYRUS	325	19,023	18,550	16,163	---	1,100	---	2,096	56,932	67,052	---	---	123,984	---	4,500	---	128,484	
DAKOTA	355	15,258	9,075	24,239	---	1,500	---	2,056	52,128	1,458	10,354	7,755	71,695	---	---	15,808	87,503	
DALTON	238	30,088	32,398	26,972	887	7,939	1,207	4,565	104,056	633	---	---	104,689	---	---	---	107,872	
DANUBE	553	52,297	77,693	32,327	3,727	3,622	---	11,096	180,762	167,106	60,000	33,852	441,720	---	---	16,597	458,317	
DANVERS	102	25,653	12,981	11,724	---	---	---	---	50,358	---	---	---	50,358	---	---	---	50,358	
DARFUR	150	15,370	11,639	9,141	---	1,094	---	6,181	43,425	1,979	---	---	45,404	---	---	---	45,404	
DARWIN	241	12,662	1,201	18,854	12,609	10,004	---	---	55,330	4,895	---	---	60,225	---	---	---	60,225	
DASSEL	1,133	124,533	196,597	106,083	2,696	23,530	7,557	36,720	497,716	335,113	80,000	66,010	978,839	---	---	20,411	999,250	
DAWSON	1,586	242,296	236,607	286,848	417	192,933	27,989	528,249	1,515,339	396,825	35,529	86,898	2,034,591	---	8,500	26,097	2,069,188	
DE GRAFF	134	9,903	966	5,518	---	1,133	---	5,601	23,121	3,500	---	---	26,621	---	712	---	27,333	
DEER CREEK	306	18,011	51,832	15,626	---	12,099	---	9,398	106,966	---	---	---	106,966	---	---	---	106,966	
DEER RIVER	841	141,187	299,035	74,588	---	23,837	---	10,472	549,119	634,328	135,131	71,718	1,390,296	---	---	89,422	1,479,718	
DEERWOOD	525	66,554	128,110	73,713	---	29,252	70,816	16,391	384,836	175,656	46,000	9,295	615,787	---	---	38,088	653,875	
DELAVAN	223	32,354	54,820	19,659	2,294	7,683	---	---	116,810	54,589	25,000	12,501	208,900	---	---	38,823	247,723	
DELHI	66	10,857	863	11,253	2,626	40	---	149	25,788	12,540	---	---	38,328	---	---	---	38,328	
DELLWOOD	961	72,559	164,244	111,945	7,245	---	---	10,886	366,879	---	---	---	366,879	---	---	90	366,969	
DENHAM	36	1,722	1,135	2,311	92	---	---	2,108	7,368	---	---	---	7,368	---	---	---	7,368	
DENNISON	150	24,420	11,849	12,428	---	1,461	---	4,509	54,667	6,746	5,000	15,260	81,673	---	5,421	3,929	91,023	
DENT	198	12,017	31,389	6,782	---	7,946	---	---	58,134	69,497	19,859	7,283	154,773	---	---	11,574	166,347	
DEXTER	305	27,528	12,619	23,020	---	12,236	---	2,564	77,967	245,838	11,102	20,420	355,327	---	---	3,277	358,604	
DODGE CENTER	2,133	144,794	217,403	115,066	3,741	218,149	77,245	66,263	842,661	1,779,514	835,000	115,590	3,572,765	---	---	417,617	3,990,382	
DONALDSON	39	4,383	2,800	11,101	4,774	313	---	472	23,843	598	---	---	24,441	---	---	---	24,441	
DONNELLY	225	37,686	18,988	6,967	17,766	3,300	---	---	84,707	3,070	20,000	7,003	114,780	---	---	---	114,780	
DORAN	62	3,722	906	4,979	3,792	1,370	---	2,260	17,029	---	---	---	17,029	---	---	---	17,029	
DOVER	452	22,442	37,964	17,793	---	5,184	---	16,781	100,164	213,342	---	---	313,506	---	4,560	8,170	326,236	
DOVRAY	55	9,622	5,302	9,963	---	802	---	---	25,689	9,743	358	686	36,476	---	---	2,544	39,020	
DUMONT	116	9,541	26,785	20,562	---	96	---	---	56,984	284,260	---	---	341,244	---	---	---	341,244	
DUNDAS	507	80,103	119,097	18,898	1,250	11,522	---	17,924	248,794	27,301	66,000	51,823	393,918	---	---	---	393,918	
DUNDEE	99	19,871	2,576	756	178	4,058	---	3,907	31,346	632,630	---	---	663,976	---	---	---	663,976	
DUNNELL	211	26,474	32,075	31,984	---	1,282	64,569	1,326	157,710	1,301	6,777	1,909	167,697	---	---	---	167,697	
EAGLE BEND	531	69,303	86,141	62,653	---	7,994	---	---	226,091	20,318	45,000	8,195	299,604	---	20,000	30,897	350,501	
EAGLE LAKE	1,808	127,976	161,035	96,056	59,519	34,804	23,117	---	502,507	918,400	35,000	41,935	1,497,842	---	---	123,109	1,620,951	
EAST GULL LAKE	898	94,415	39,570	34,791	---	2,274	---	4,614	175,664	55,968	45,000	10,146	286,778	---	---	---	286,778	
EASTON	220	28,288	39,767	15,632	---	8,511	6,792	---	98,990	13,826	---	---	112,816	---	---	---	112,816	
ECHO	293	45,919	51,078	31,008	---	1,197	---	12,234	141,436	16,822	---	---	158,258	---	20,000	---	178,258	
EDEN VALLEY	775	91,041	141,556	92,873	16,603	54,911	22,062	13,574	432,620	121,847	65,000	40,773	660,240	---	---	52,010	712,250	
EDGERTON	1,124	70,923	103,974	130,167	---	55,146	21,203	5,574	386,987	102,212	23,803	17,495	530,497	---	---	12,671	543,168	
EFFIE	117	10,577	382	2,848	5,245	2,575	---	1,924	23,551	---	---	---	23,551	---	---	---	23,551	
EITZEN	241	31,482	26,476	2,307	829	2,953	25,243	8,353	97,643	68,272	105,000	6,414	277,329	---	20,736	---	298,065	
ELBA	229	9,241	971	10,928	686	1,640	---	1,966	25,432	2,960	---	---	28,392	---	---	---	28,392	
ELBOW LAKE	1,186	246,629	79,397	126,191	124,833	48,344	55,844	18,035	699,273	1,486,184	679,440	152,485	3,017,382	---	75,000	687,800	3,780,182	
ELGIN	776	244,171	88,187	88,700	187	30,423	843	5,952	458,463	139,685	20,000	7,245	625,393	61	---	22,426	647,880	
ELIZABETH	160	21,052	34,125	5,148	7,473	2,155	---	6,113	76,066	5,937	20,477	6,252	108,732	---	6,558	10,140	125,430	
ELKO	324	53,284	16,831	31,018	555	8,976	---	10,196	120,860	2,263	19,912	10,370	153,405	---	---	---	153,405	
ELKTON	135	11,826	1,945	3,913	746	4,476	2,185	492	25,583	90,291	2,500	439	118,813	---	16,082	64,692	199,587	
ELLENDALE	553	45,181	41,087	59,039	27,815	5,180	4,400	26,844	209,546	34,037	8,881	1,119	253,583	---	---	7,767	261,350	
ELLSWORTH	561	71,361	17,928	67,346	---	1,350	1,614	11,615	171,214	2,865	---	5,670	179,749	---	15,000	70,129	264,878	
ELMDALE	130	4,325	1,048	4,174	4,867	---	---	36,026	50,440	42,694	---	---	93,134	---	---	---	93,134	
ELMORE	688	89,626	92,326	105,198	2,067	9,302	---	---	298,519	90,687	39,823	13,156	442,185	---	---	---	442,185	
ELROSA	209	6,183	21,525	5,027	174	422	---	1,591	34,922	11,146	---	---	46,068	---	---	---	46,068	
ELYSIAN	474	98,395	60,177	76,284	23,544	9,312	12,366	18,379	298,457	414,265	68,651	67,011	848,384	---	---	10,000	858,384	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
EMILY	777	87,283	53,182	120,444	2,043	9,620	18,338	56,446	347,356	68,836	14,442	4,261	434,895	---	---	---	434,895	
EMMONS	430	79,110	36,501	42,379	14,342	9,413	---	3,780	185,525	3,164	---	578	189,267	---	---	---	189,267	
ERHARD	172	19,249	987	3,766	108	1,218	---	2,394	27,722	5,862	---	---	33,584	---	---	---	33,584	
ERSKINE	420	55,085	43,686	52,979	---	19,786	---	129	171,665	41,688	8,895	3,780	226,028	---	300	---	226,328	
EVAN	83	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
EVANSVILLE	570	42,991	29,642	44,159	35	3,888	12,532	13,201	146,448	482,980	---	---	629,428	---	230,000	---	859,428	
EXCELSIOR	2,348	354,217	779,637	230,370	11,508	98,084	---	54,740	1,528,556	671,694	185,805	27,572	2,413,627	---	62,795	233,154	2,709,576	
EYOTA	1,610	79,802	61,341	193,964	2,010	28,469	11,300	1,265	378,151	162,322	34,414	---	574,887	---	---	---	574,887	
FAIRFAX	1,322	136,387	178,141	63,758	66,111	95,337	23,411	19,003	582,148	186,742	90,000	63,511	922,401	---	280,168	97,739	1,300,308	
FARWELL	68	47,442	1,017	2,928	1,692	1,512	---	1,974	56,565	---	---	---	56,565	---	---	---	56,565	
FEDERAL DAM	117	3,377	4,018	2,445	---	---	---	1,172	11,012	---	2,500	---	13,512	---	---	---	13,512	
FELTON	200	21,014	4,992	10,943	1,274	3,236	---	5,713	47,172	5,152	2,313	990	55,627	---	14,500	---	70,127	
FERTILE	857	144,403	75,707	70,736	---	3,767	4,430	53,296	352,339	25,273	55,900	38,021	471,533	---	---	55,163	526,696	
FIFTY LAKES	412	81,310	22,432	46,564	---	---	---	150,306	150,306	25,773	19,317	6,765	202,161	---	---	---	202,161	
FINLAYSON	251	29,623	8,944	13,783	---	5,561	---	990	58,901	35,044	11,000	12,737	117,682	---	---	---	117,682	
FISHER	407	67,583	30,205	16,061	---	18,338	---	---	132,187	9,654	358,083	---	499,924	---	---	92,358	592,282	
FLENSBURG	211	23,931	1,061	9,057	---	---	---	825	34,874	25,774	---	---	60,648	---	---	---	60,648	
FLOODWOOD	571	116,274	213,259	75,237	---	---	169,500	44,109	618,379	69,601	180,000	13,398	881,378	8,403	---	---	889,781	
FLORENCE	47	2,543	350	7,506	1,765	2,630	---	984	15,778	390	---	---	16,168	---	---	---	16,168	
FOLY	2,137	301,316	260,382	79,787	---	69,656	131,078	9,108	851,327	571,014	150,000	129,814	1,702,155	---	---	40,000	1,742,155	
FORADA	179	16,638	31,592	4,696	---	1,710	---	---	54,636	25,950	---	---	80,586	---	---	---	80,586	
FORESTON	375	37,727	42,602	17,303	---	5,833	---	---	103,465	49,192	---	---	152,657	---	---	---	152,657	
FORT RIPLEY	92	3,901	493	3,902	---	913	---	1,723	10,932	978	---	---	11,910	---	---	1,672	13,582	
FOSTON	1,504	98,530	156,398	122,839	62,122	222,488	41,358	281,741	985,476	2,743,586	264,843	132,549	4,126,454	---	120,844	281,291	4,528,589	
FOUNTAIN	323	35,756	17,559	37,325	552	6,371	---	---	97,563	288,659	15,000	14,125	415,347	---	---	---	415,347	
FOXHOME	154	11,108	4,986	10,180	292	600	---	110	27,276	---	---	---	27,276	---	---	---	27,276	
FRANKLIN	501	79,842	62,897	43,289	22,090	21,679	113,805	1,253	344,855	148,949	75,000	19,356	588,160	---	---	---	588,160	
FRAZEE	1,231	106,454	126,614	65,173	25,976	29,610	82,693	5,363	441,883	75,313	62,500	4,642	584,338	---	10,782	---	595,120	
FREEBORN	294	26,400	15,032	18,440	---	2,097	2,717	14,945	79,631	18,539	17,000	2,891	118,061	---	1,725	15,149	134,935	
FREEPORT	566	82,198	75,517	50,673	293	5,586	---	---	214,267	110,082	15,000	5,039	344,388	---	---	6,393	350,781	
FROST	234	33,312	38,069	33,334	5,466	25,833	---	---	136,014	5,212	---	---	141,226	---	30,000	---	171,226	
FULDA	1,260	106,123	194,857	161,325	---	40,575	70,019	---	572,899	369,994	---	6,792	949,685	---	3,300	70,571	1,023,556	
FUNKLEY	17	834	300	365	---	---	---	1,136	2,635	---	---	---	2,635	---	---	---	2,635	
GARFIELD	272	33,387	26,657	7,295	354	1,327	---	5,499	74,519	8,021	2,000	1,100	85,640	---	---	---	85,640	
GARRISON	140	31,548	65,314	25,325	1,740	6,414	41,197	3,959	175,497	212,444	55,556	1,724	445,221	---	---	126,139	571,360	
GARVIN	128	21,551	26,907	16,710	---	7,466	8,294	---	80,928	6,306	---	---	87,234	---	---	2,158	89,392	
GARY	193	45,621	20,918	11,808	---	3,526	---	19,767	101,640	9,547	8,000	6,700	125,887	---	---	---	125,887	
GAYLORD	2,086	214,578	219,625	95,176	---	151,929	32,096	3,744	717,148	1,706,498	382,536	389,015	3,195,197	---	---	225,249	3,420,446	
GEM LAKE	458	29,235	67,713	3,311	3,376	---	4,394	---	108,029	---	---	---	108,029	---	---	---	108,029	
GENEVA	448	54,452	15,411	13,421	---	19,243	---	10,393	112,920	54,204	---	---	167,124	---	58,000	24,000	249,124	
GENOLA	84	5,903	3,679	5,399	1,555	---	---	3,240	19,776	---	---	---	19,776	---	---	---	19,776	
GEORGETOWN	104	8,395	2,069	5,701	3,922	148	---	4,313	24,548	14,641	---	---	39,189	---	---	---	39,189	
GHENT	315	23,595	15,990	32,501	---	---	---	---	72,086	22,397	---	---	94,483	---	2,000	29,909	126,392	
GIBBON	746	56,859	98,557	139,657	---	18,671	1,457	30,067	345,268	118,087	55,000	49,407	567,762	---	---	---	567,762	
GILBERT	1,890	285,452	385,972	402,409	122,088	211,490	13,051	138,990	1,559,452	473,687	104,014	50,602	2,187,755	---	242,960	---	2,430,715	
GILMAN	208	15,880	1,901	3,315	2,807	25,495	---	---	49,398	14,575	---	---	63,973	---	10,000	---	73,973	
GLENVILLE	785	47,867	48,146	28,844	---	56,930	---	---	181,787	49,409	5,000	7,311	243,507	---	7,737	16,139	267,383	
GLYNDON	942	147,659	114,856	157,919	66,043	23,363	---	27,987	537,827	660,342	552,319	35,860	1,786,348	---	---	31,000	1,817,348	
GONVICK	291	52,254	45,757	30,409	---	40,908	20,869	52,687	242,884	5,600	35,311	---	283,795	---	---	86,809	370,604	
GOOD THUNDER	589	51,167	90,551	32,867	25,306	14,047	---	---	213,938	105,607	67,954	27,411	414,910	---	---	---	414,910	
GOODHUE	693	85,012	103,900	73,390	19,466	37,926	---	63,887	383,581	57,513	27,636	5,983	474,713	---	---	36,808	511,521	
GOODRIDGE	110	16,686	4,494	12,594	9,346	426	1,926	10,383	55,855	2,028	27,673	7,237	92,793	---	10,180	---	102,973	
GRACEVILLE	649	58,943	67,207	117,640	2,147	26,650	---	16,783	289,370	567,720	50,000	28,650	935,740	---	16,000	603,262	1,555,002	
GRANADA	372	27,540	14,686	9,367	2,896	1,786	---	---	56,275	565	---	---	56,840	---	---	5,000	61,840	
GRAND MARAIS	1,235	390,259	238,776	140,832	---	153,689	3,500	---	927,056	94,463	207,000	92,768	1,321,287	---	102,000	135,132	1,558,419	
GRAND MEADOW	987	63,277	125,519	63,240	918	43,760	58,156	47,984	402,854	271,029	---	---	673,883	---	---	24,672	698,555	
GRASSTON	110	16,540	10,528	5,293	---	3,198	---	---	38,137	---	---	---	38,137	---	---	3,000	41,137	
GREEN ISLE	293	72,158	82,610	15,471	17,334	15,732	5,628	---	208,933	106,499	26,500	10,650	352,582	---	---	---	352,582	
GREENBUSH	826	59,968	78,474	115,104	13,009	59,825	32,086	19,782	378,248	118,520	34,107	24,743	555,618	---	24,665	---	580,283	
GREENFIELD	1,827	297,784	100,045	153,134	17,954	760	---	12,109	581,786	63,798	55,800	14,247	715,631	---	---	---	715,631	
GREENWALD	208	9,728	3,054	2,896	---	498	---	---	16,176	62,346	---	---	78,522	---	---	---	78,522	
GREENWOOD	705	103,875	124,292	74,572	12,899	6,820	---	14,426	336,884	---	---	---	336,884	---	---	---	336,884	
GREY EAGLE	358	45,275	40,340	41,855	2,948	11,141	38,500	23,178	203,237	423,780	407,399	10,061	1,044,477	---	---	---	1,044,477	
GROVE CITY	594	56,532	117,265	31,294	2,800	17,809	---	63,631	289,331	12,575	---	---	301,906	---	---	---	301,906	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
															Enterprise Funds	Governmental Funds	
GRYGLA	238	20,333	15,698	40,293	14,195	24,143	41,400	14,145	170,207	146,623	15,010	10,809	342,649	---	9,373	25,819	377,841
GULLY	126	13,846	657	6,062	5,995	862	---	1,074	28,496	6,228	---	---	34,724	---	---	1,744	36,468
HACKENSACK	256	26,670	49,622	43,352	---	32,323	---	164	152,131	6,248	---	---	158,379	---	---	---	158,379
HADLEY	79	5,284	585	5,258	---	915	---	1,594	13,636	2,525	---	---	16,161	---	---	---	16,161
HALLOCK	1,261	94,499	83,429	136,119	735	70,035	46,170	21,819	452,806	259,660	1,297,262	93,974	2,103,702	---	52,000	1,195,136	3,350,838
HALMA	79	1,461	472	4,744	3,496	1,064	---	2,486	13,723	---	---	---	13,723	---	---	---	13,723
HALSTAD	600	17,616	64,845	159,070	---	10,091	103,234	61,649	416,505	1,007,596	126,673	56,664	1,607,438	184,559	---	76,700	1,868,697
HAMBURG	529	66,087	47,755	44,425	---	12,601	---	---	170,868	140,322	193,213	40,338	544,741	---	29,811	18,372	592,924
HAMMOND	203	11,811	1,779	7,222	---	3,971	---	---	24,783	7,282	---	---	32,065	---	186	2,100	34,351
HAMPTON	449	38,135	6,783	6,833	544	5,466	---	3,800	61,561	8,257	---	---	69,818	---	---	7,798	77,616
HANCOCK	720	56,963	70,257	55,750	50,517	16,401	1,200	---	251,088	3,106,739	45,959	81,110	3,484,896	---	---	18,212	3,503,108
HANLEY FALLS	235	37,283	23,861	32,157	---	6,141	---	23,686	123,128	72,550	37,511	18,537	251,726	---	---	154,126	405,852
HANOVER	1,274	215,995	106,841	26,698	9,797	7,552	---	31,565	398,448	353,349	51,000	38,748	841,545	---	---	48,814	890,359
HANSKA	440	36,509	14,429	120,266	18,284	34,111	3,928	7,908	235,435	614,477	---	---	849,912	---	---	25,000	874,912
HARDING	103	3,614	---	1,663	216	803	---	1,577	7,873	5,137	---	---	13,010	---	---	---	13,010
HARDWICK	227	19,482	16,327	25,645	4,781	999	---	94	67,328	7,509	---	---	74,837	---	12,040	---	86,877
HARMONY	1,106	148,698	122,468	93,732	---	72,469	57,023	20,875	515,265	725,327	45,000	42,664	1,328,256	---	---	98,635	1,426,891
HARRIS	1,078	70,755	24,812	29,184	1,196	9,408	---	14,508	149,863	22,731	14,419	---	187,013	---	---	---	187,013
HARTLAND	297	69,781	6,236	11,876	---	8,724	---	266	96,883	12,436	---	107	109,426	---	---	---	109,426
HATFIELD	58	5,402	1,932	2,215	266	495	---	---	10,310	---	---	---	10,310	---	---	---	10,310
HAWLEY	1,743	170,618	286,433	121,142	---	69,159	132,613	10,694	790,659	473,340	308,842	152,770	1,725,611	20,000	492	139,872	1,885,975
HAYFIELD	1,314	99,604	173,728	263,519	1,681	63,601	45,000	67,869	715,002	576,129	155,393	66,929	1,513,453	---	---	---	1,513,453
HAYWARD	235	48,221	12,292	14,825	---	8,397	---	16,333	100,068	72,611	10,000	4,680	187,359	---	---	13,000	200,359
HAZEL RUN	76	2,832	6,000	2,904	---	408	---	780	12,924	---	2,000	129	15,053	---	---	2,047	17,100
HECTOR	1,146	92,931	161,266	105,905	---	102,559	4,989	26,295	493,945	531,246	270,000	91,530	1,386,721	---	15,000	270,300	1,672,021
HEIDELBERG	82	3,733	831	900	1,680	---	---	---	7,144	---	---	---	7,144	---	---	---	7,144
HENDERSON	860	75,435	139,049	73,226	48,069	26,000	110,832	5,905	478,516	1,141,006	82,500	80,086	1,782,108	---	---	102,770	1,884,878
HENDRICKS	683	92,839	62,216	94,384	38,969	13,685	14,696	4,337	321,126	---	23,033	6,232	350,391	---	23,489	5,000	378,880
HENDRUM	297	50,479	114,745	11,139	---	750	174	18,463	195,750	41,338	72,992	10,407	320,487	---	---	27,751	348,238
HENNING	790	81,524	129,449	57,851	1,263	7,978	39,290	17,055	334,410	162,359	31,968	9,665	538,402	---	---	---	538,402
HENRIETTE	78	3,931	319	2,343	---	1,837	---	1,299	9,729	---	---	---	9,729	---	---	---	9,729
HERMAN	475	55,358	51,560	84,356	35,562	5,706	22,116	20,165	274,823	22,696	42,455	30,882	370,856	14,384	1,014	---	386,254
HERON LAKE	761	113,912	116,584	85,468	---	39,517	5,708	900	362,089	28,359	12,765	33,465	436,678	---	33,306	28,455	498,439
HEWITT	260	28,012	17,077	11,459	---	18,763	---	---	75,311	17,348	31,900	1,150	125,709	---	24,784	---	150,493
HILL CITY	520	65,864	115,941	69,837	---	21,872	11,586	7,231	292,331	184,099	166,000	28,859	671,289	---	9,385	248,610	929,284
HILLMAN	46	4,793	---	3,263	---	129	---	734	8,919	359	---	---	9,278	---	---	---	9,278
HILLS	617	51,196	50,928	24,635	---	37,364	7,803	2,289	174,215	7,608	3,389	749	185,961	---	27,382	1,800	215,143
HILLTOP	777	162,899	177,149	49,155	9,298	---	---	---	398,501	105,781	---	---	504,282	---	---	---	504,282
HINCKLEY	1,164	229,293	149,288	107,123	---	64,948	3,709	26,566	580,927	47,207	236,000	116,050	980,184	---	---	---	980,184
HITTERDAL	230	24,074	13,342	24,386	---	5,717	---	---	67,519	18,379	---	---	85,898	---	---	---	85,898
HOFFMAN	638	40,894	45,359	50,572	---	38,624	18,240	5,315	199,004	244,494	1,013,440	62,307	1,519,245	---	---	147,246	1,666,491
HOKAH	702	59,904	62,122	72,977	---	33,645	---	---	228,648	20,582	28,000	37,175	314,405	---	---	2,000	316,405
HOLDINGFORD	639	74,332	72,668	66,228	---	2,085	---	---	215,313	815,446	647,495	157,797	1,836,051	---	---	218,422	2,054,473
HOLLAND	202	45,382	7,533	5,708	5,313	469	---	18,647	83,052	59,119	---	---	142,171	---	4,000	---	146,171
HOLLANDALE	277	59,129	10,391	11,702	571	698	---	11,517	94,008	69,125	---	13	163,146	---	20,000	---	183,146
HOLLOWAY	117	37,990	1,260	4,035	22	2,164	---	---	45,471	11,097	---	---	56,568	---	---	---	56,568
HOLT	98	4,311	1,310	1,663	3,892	2,818	---	---	13,994	---	---	---	13,994	---	---	---	13,994
HOUSTON	1,000	100,044	178,768	76,988	10,993	28,226	16,758	48,726	460,503	656,480	70,000	81,126	1,268,109	---	---	17,316	1,285,425
HOWARD LAKE	1,749	202,249	293,818	102,298	93,298	31,479	3,875	149,053	876,070	1,126,184	281,618	270,453	2,554,325	---	---	166,616	2,720,941
HOYT LAKES	2,287	606,190	470,712	501,053	---	530,101	---	5,953	2,114,009	1,880,476	84,995	29,553	4,109,033	---	55,303	225,888	4,390,224
HUMBOLDT	62	2,494	20,808	5,642	---	1,696	---	137	30,777	---	---	---	30,777	---	---	---	30,777
IHLEN	92	15,274	2,655	3,948	6,561	3,728	---	1,140	33,306	---	---	---	33,306	---	---	---	33,306
IONA	151	20,381	---	25,219	---	13,837	---	6,501	65,938	8,758	---	---	74,696	---	2,500	---	77,196
IRON JUNCTION	128	5,541	---	1,500	---	---	---	645	7,686	---	---	---	7,686	---	---	---	7,686
IRONTON	565	64,718	71,390	108,385	10,473	4,969	12,664	8,774	281,373	32,680	10,000	5,713	329,766	---	---	58,372	388,138
ISANTI	2,072	189,055	321,587	126,493	---	60,867	43,834	225	742,061	866,209	105,000	65,037	1,778,307	---	---	186,874	1,965,181
ISLE	650	54,802	150,095	42,402	---	5,039	5,000	68,633	325,971	178,467	236,692	71,040	812,170	---	---	4,749	816,919
IVANHOE	722	58,032	79,045	130,267	668	45,695	8,428	20,267	342,402	21,456	3,100	9,141	376,099	10,225	6,587	11,000	403,911
JANESVILLE	2,052	226,808	215,106	75,203	---	14,769	2,134	15,577	549,597	1,582,302	159,000	152,233	2,443,132	119,454	---	429,260	2,991,846
JASPER	597	91,431	75,115	24,730	---	9,451	(1,284)	49,368	248,811	37,440	---	---	286,251	---	---	8,364	294,615
JEFFERS	440	48,454	31,696	42,937	16,116	3,925	---	3,162	146,290	114,152	23,000	5,965	289,407	---	---	28,965	318,372
JENKINS	333	23,059	4,360	12,020	---	352	---	5,039	44,830	20,781	---	---	65,611	---	---	---	65,611
JOHNSON	36	5,128	511	2,760	973	---	---	---	9,372	133	---	---	9,505	---	500	500	10,505
KANDIYOHI	528	55,747	30,929	17,717	---	2,886	---	---	107,279	12,885	43,471	11,154	174,789	---	---	10,000	184,789

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Other Funds	
				Sanitation	Highways										Enterprise Funds	Governmental Funds		
KARLSTAD	875	107,356	30,642	78,327	1,384	12,159	22,392	118,450	370,710	220,588	1,043,244	180,270	1,814,812	---	15,000	23,590	1,853,402	
KASOTA	687	47,694	52,230	30,317	1,235	14,356	---	---	145,832	96,085	---	---	241,917	---	---	---	241,917	
KEEWATIN	1,102	150,416	249,977	307,665	---	77,923	51,109	22,073	859,163	82,307	---	---	941,470	---	---	---	941,470	
KELLIHER	372	30,341	38,299	19,176	---	2,901	50	---	90,767	10,103	45,000	2,490	148,360	---	19,227	---	167,587	
KELLOGG	442	44,258	77,304	32,851	---	27,923	---	---	182,336	69,123	232,281	28,487	512,227	---	---	76,803	589,030	
KENNEDY	316	44,273	19,225	78,982	---	2,985	5,065	11,952	162,482	14,402	45,000	15,295	237,179	---	---	---	237,179	
KENNETH	73	8,986	4,588	2,274	654	4,674	---	8,536	29,712	2,740	---	---	32,452	---	---	---	32,452	
KENSINGTON	288	14,736	28,364	15,362	310	3,435	122,099	2,066	186,372	3,362	---	---	189,734	---	---	57,000	246,734	
KENT	121	11,098	200	5,560	---	200	---	---	17,058	13,381	---	---	30,439	---	---	---	30,439	
KENYON	1,591	324,299	186,327	182,959	15,840	118,020	50,344	83,818	961,607	399,471	215,000	56,518	1,632,596	---	---	166,081	1,798,677	
KERKHOVEN	740	126,351	86,119	52,339	617	29,736	---	8,970	304,132	52,994	---	---	357,126	---	---	---	357,126	
KERRICK	64	5,006	6,361	7,097	---	766	---	1,650	20,880	---	---	---	20,880	---	---	---	20,880	
KETTLE RIVER	193	50,824	17,598	11,108	850	3,504	11,173	5,750	100,807	479,620	8,000	8,305	596,732	---	3,427	46,784	646,943	
KESTER	590	59,250	58,676	59,573	5,218	8,235	9,034	13,364	213,350	56,646	77,900	---	347,896	---	54,709	60,000	462,605	
KILKENNY	168	21,805	19,829	6,526	---	---	---	7,778	55,938	113,019	---	1,980	170,937	---	---	25,157	196,094	
KIMBALL	684	74,215	163,576	72,697	28,862	6,233	---	9,860	355,443	79,737	19,625	16,375	471,180	---	7,777	38,860	517,817	
KINBRAE	18	2,907	---	1,660	473	---	---	139	5,179	100	---	---	5,279	---	---	---	5,279	
KINGSTON	129	4,313	1,037	3,040	---	5,657	---	401	14,448	---	---	---	14,448	---	---	---	14,448	
KINNEY	242	69,133	87,904	80,571	166	9,055	---	271	247,100	13,922	---	---	261,022	---	---	---	261,022	
LA PRAIRIE	522	44,760	17,278	70,442	2,239	5,406	44,639	18,236	203,000	110,664	75,000	33,321	421,985	---	25,021	---	447,006	
LA SALLE	93	4,516	3,505	3,876	---	131	---	---	16,257	13,515	6,000	600	36,372	---	2,292	4,120	42,784	
LAFAYETTE	480	54,570	50,698	38,695	---	8,816	---	---	152,779	36,711	34,223	20,998	244,711	---	8,500	17,425	270,636	
LAKE BENTON	666	47,241	70,400	63,269	---	19,406	31,961	49,479	281,756	1,108,819	50,000	6,000	1,446,575	---	---	6,768	1,453,343	
LAKE BRONSON	257	56,292	10,292	20,391	---	4,579	---	36,326	127,880	29,173	9,000	2,192	168,245	---	3,270	---	171,515	
LAKE CRYSTAL	2,178	239,423	228,329	175,888	100,438	37,459	155	1,950	783,642	435,986	184,517	120,569	1,524,714	---	---	77,068	1,601,782	
LAKE HENRY	85	9,951	14,495	2,753	442	---	---	5,029	32,670	92,477	---	---	125,147	---	---	---	125,147	
LAKE LILLIAN	228	25,799	21,624	17,783	---	21,292	---	---	86,498	17,367	---	---	103,865	---	---	---	103,865	
LAKE PARK	702	58,090	101,240	55,338	4,359	30,126	28,006	9,930	287,089	130,413	---	---	417,502	---	8,000	---	425,502	
LAKE SHORE	887	158,367	153,336	247,201	---	683	---	9,926	569,513	5,582	108,000	1,923	685,018	---	---	---	685,018	
LAKE ST. CROIX BEACH	1,153	108,456	45,497	14,443	12,655	40,733	---	69,161	290,945	77,062	80,000	77,373	525,380	280,000	---	---	805,380	
LAKE WILSON	307	19,408	22,332	35,657	11,485	2,066	---	2,603	93,551	33,603	---	---	127,154	---	---	1,752	128,906	
LAKEFIELD	1,689	187,403	198,932	171,550	1,836	40,688	44,798	23,945	669,152	883,263	97,535	75,576	1,725,526	---	6,000	51,345	1,782,871	
LAKELAND	2,066	131,934	78,947	85,997	21,354	7,177	---	19,610	345,019	---	90,000	145,550	580,569	---	---	35,650	616,219	
LAKELAND SHORES	366	25,966	14,461	3,971	2,116	811	---	3,816	51,141	---	15,000	24,582	90,723	---	---	---	90,723	
LAMBERTON	959	55,959	98,411	114,532	3,541	59,320	3,530	15,878	351,171	42,785	50,000	12,135	456,091	---	---	12,000	468,091	
LANCASTER	339	36,446	3,000	79,234	---	4,929	4,800	10,266	138,675	14,821	24,000	11,614	189,110	---	---	---	189,110	
LANDFALL	633	88,535	165,351	59,170	2,559	38,306	77,390	36,307	467,618	35,957	114,731	6,330	624,636	---	10,000	---	634,636	
LANESBORO	850	192,792	122,153	90,057	---	128,375	---	---	533,377	163,126	26,000	32,199	754,702	---	---	5,675	760,377	
LAPORTE	153	8,603	1,674	4,670	---	---	---	1,367	16,314	---	---	---	16,314	---	---	301	16,615	
LASTRUP	111	4,801	1,739	7,029	5,160	14,870	---	250	33,849	---	---	---	33,849	---	---	---	33,849	
LE CENTER	2,122	213,435	217,755	169,124	---	70,516	64,226	41,028	776,084	1,561,532	209,608	131,769	2,678,993	---	---	115,400	2,794,393	
LENGBY	103	15,823	552	8,201	5,136	9,216	---	396	39,324	4,512	---	---	43,836	---	---	---	43,836	
LEONARD	32	2,874	138	2,343	---	2,032	---	913	8,300	---	---	---	8,300	---	---	---	8,300	
LEONIDAS	60	20,727	2,420	4,229	6,534	14,832	---	---	48,742	78,141	---	---	126,883	---	---	---	126,883	
LEROY	932	84,309	66,547	54,708	---	43,784	10,000	22,579	281,927	300,589	16,464	9,889	608,869	---	14,488	7,388	630,745	
LESTER PRAIRIE	1,245	166,665	158,217	88,196	76,763	59,228	281,888	1,841	832,798	378,823	80,000	9,135	1,300,756	---	69,752	257,097	1,627,605	
LEWISTON	1,487	81,257	173,655	82,193	373	87,030	34,498	---	459,006	289,172	56,000	30,891	835,069	---	---	13,792	848,861	
LEWISVILLE	297	35,323	100	569	---	---	---	2,990	38,982	---	48,000	4,096	91,078	---	11,535	54,346	156,959	
LEXINGTON	2,279	215,599	431,426	90,102	9,211	41,589	---	---	787,927	140,515	158,000	65,289	1,151,731	---	---	74,172	1,225,903	
LILYDALE	600	70,083	143,900	1,940	1,206	---	---	4,730	221,859	---	---	---	221,859	---	---	---	221,859	
LINDSTROM	2,866	177,039	346,523	121,698	2,496	155,207	---	38,464	841,427	503,292	371,379	129,762	1,845,860	---	1,429	253,702	2,100,991	
LISMORE	247	40,745	29,536	36,098	---	839	---	6,315	113,533	34,418	23,159	10,331	181,441	---	9,500	6,104	197,045	
LITTLEFORK	878	127,157	80,924	95,903	---	35,285	8,531	815	348,615	97,901	62,441	27,655	536,612	---	---	31,701	568,313	
LONG BEACH	230	14,123	4,612	11,922	---	---	---	665	31,322	195	---	---	31,517	---	---	---	31,517	
LONG LAKE	1,915	267,402	471,514	191,967	15,349	78,272	75,422	47,961	1,147,887	167,898	195,000	88,755	1,599,540	---	---	125,386	1,724,926	
LONGVILLE	246	50,234	107,534	41,113	---	4,848	---	124,816	328,545	112,541	---	---	441,086	---	---	---	441,086	
LONSDALE	1,412	128,318	234,624	110,300	34,655	43,520	---	---	551,417	1,026,689	24,089	---	1,602,195	---	---	26,157	1,628,352	
LORETTO	526	74,237	87,847	21,237	78	74,473	---	2,475	260,347	107,732	5,000	1,514	374,593	---	---	---	374,593	
LOUISBURG	33	5,721	107	1,995	---	1,995	---	---	11,854	---	---	---	11,854	---	---	---	11,854	
LOWRY	233	15,741	29,192	30,704	---	12,698	7,870	110	96,315	95,279	8,051	4,373	204,018	---	11,000	---	215,018	
LUCAN	228	34,683	6,853	33,442	---	20,879	---	---	95,857	---	18,000	426	114,283	---	---	---	114,283	
LYLE	508	31,658	25,571	44,246	---	9,517	6,000	---	116,992	19,018	136,500	26,030	298,540	---	3,980	118,365	420,885	
LYND	303	21,544	39,244	96,014	---	---	---	11,439	168,241	2,166	2,868	3,425	176,700	---	3,000	50,466	230,166	
MABEL	747	65,239	115,834	103,840	39,013	45,005	51,912	140,577	561,420	56,424	314,048	43,178	975,070	---	---	6,587	981,657	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
				Sanitation	Highways										Enterprise Funds	Governmental Funds		
MADELIA	2,232	174,176	411,153	145,758	60,283	102,806	269,278	111,385	1,274,839	317,839	17,175	6,720	1,616,573	---	80,000	---	1,696,573	
MADISON	1,909	207,750	323,518	203,601	6,616	108,868	65,867	41,321	957,541	1,544,095	45,000	108,839	2,655,475	34,418	67,817	1,212,117	3,969,827	
MADISON LAKE	741	94,562	103,766	81,419	38,474	6,204	34,279	4,579	363,283	156,919	140,223	71,429	731,854	---	---	5,100	736,954	
MAGNOLIA	155	12,871	11,589	5,756	1,266	---	---	3,120	34,602	2,869	---	---	37,471	---	---	---	37,471	
MAHNOMEN	1,200	207,043	140,472	102,135	---	27,684	4,662	57,339	539,335	25,639	945,521	146,893	1,657,388	---	291,356	6,716	1,955,460	
MANCHESTER	69	6,938	60	2,939	---	1,259	---	22	11,218	---	---	---	11,218	---	---	---	11,218	
MANHATTAN BEACH	59	16,731	3,006	240	---	---	---	50	20,027	---	---	---	20,027	---	---	---	20,027	
MANTORVILLE	1,005	106,353	82,693	88,374	---	21,316	2,708	---	301,444	137,789	---	1,634	440,867	---	---	5,000	445,867	
MAPLE LAKE	1,528	126,210	215,209	111,214	56,142	13,847	79,693	13,003	615,818	527,162	230,000	98,722	1,471,202	---	3,000	442,707	1,916,909	
MAPLE PLAIN	2,223	166,093	448,374	149,317	19,426	17,638	---	---	800,848	190,418	214,000	73,901	1,279,167	---	---	---	1,279,167	
MAPLETON	1,558	95,112	167,089	133,810	---	36,041	9,388	---	441,440	283,302	121,964	125,915	972,621	---	---	105,220	1,077,841	
MAPLEVIEW	202	51,079	34,706	6,904	1,865	2,684	---	23,915	121,153	883	---	---	122,036	---	---	---	122,036	
MARBLE	617	98,088	147,454	104,890	4,466	35,731	---	116,143	506,772	363,288	---	---	870,060	---	15,262	333,730	1,219,052	
MARIETTA	197	39,576	24,041	14,485	2,305	2,551	---	---	82,958	54,976	7,000	8,150	153,084	---	10,000	---	163,084	
MARINE ON ST. CROIX	709	237,341	39,770	52,198	44,683	32,434	---	26,110	432,536	390,921	74,000	---	897,457	---	---	298,961	1,196,418	
MAYER	530	165,084	46,513	12,562	22,964	30,312	---	---	277,435	119,289	13,470	12,672	422,866	---	1,098	24,877	448,841	
MAYNARD	429	63,918	27,000	84,992	---	21,995	14,298	12,098	224,301	74,402	34,454	16,179	349,336	---	---	1,200	350,536	
MAZEPPA	762	100,516	84,531	117,362	2,526	15,179	---	44,199	364,313	69,999	---	---	434,312	---	---	---	434,312	
MC GRATH	74	8,555	57,469	6,597	---	22,044	---	---	94,665	3,150	---	---	97,815	---	---	---	97,815	
MC GREGOR	373	30,327	124,624	49,442	---	2,918	1,783	31,092	240,186	448,300	17,000	25,635	731,121	---	---	---	731,121	
MC INTOSH	656	111,080	62,432	76,929	---	32,559	67,954	---	350,954	38,769	40,000	9,045	438,768	---	12,000	---	450,768	
MC KINLEY	117	80,576	11,414	68,198	---	5,560	---	31,699	197,447	5,728	---	---	203,175	5,000	---	796	208,971	
MEADOWLANDS	123	12,830	4,695	12,474	22	2,123	7,038	---	39,182	710	---	---	39,892	---	---	8,800	48,692	
MEDFORD	784	111,509	64,130	75,550	---	44,082	---	---	295,271	655,205	515,831	183,508	1,649,815	---	---	83,847	1,733,662	
MEDICINE LAKE	374	23,928	48,699	36,870	32,726	10,431	---	27,710	180,364	93,760	---	---	274,124	---	---	---	274,124	
MEIRE GROVE	117	6,941	1,606	9,303	587	---	---	5,163	23,600	5,400	---	14	29,014	---	---	31,000	60,014	
MENAHGA	1,136	106,687	170,472	80,774	---	32,467	18,941	41,660	451,001	599,954	156,895	90,254	1,298,104	---	---	30,499	1,328,603	
MENDOTA	162	73,260	30,052	16,052	620	15,089	---	5,437	140,510	39,381	---	---	179,891	---	---	---	179,891	
MENTOR	179	33,293	29,932	9,319	---	11,229	---	10,108	93,881	5,334	---	---	99,215	---	---	---	99,215	
MIDDLE RIVER	274	17,579	17,304	17,544	---	9,284	---	---	61,711	30,738	---	---	92,449	---	---	---	92,449	
MIESVILLE	136	8,875	50,281	3,588	---	2,714	---	---	65,458	1,913	---	---	67,371	---	---	---	67,371	
MILACA	2,385	278,885	315,636	133,759	---	53,802	56,214	37,975	876,271	160,376	85,000	34,106	1,155,753	---	---	31,200	1,186,953	
MILAN	330	56,970	33,251	22,907	---	14,787	784	---	128,699	174,162	3,560	6,199	312,620	---	---	42,250	354,870	
MILLERVILLE	99	9,947	22,938	3,476	2,075	5,516	---	---	43,952	54,141	---	---	98,093	---	900	---	98,993	
MILLVILLE	170	12,421	2,092	17,806	---	3,289	---	---	35,608	---	---	---	35,608	---	---	---	35,608	
MILROY	290	48,390	15,511	25,827	---	1,807	---	---	91,535	55,180	20,000	16,536	183,251	---	---	---	183,251	
MILTONA	220	32,861	2,356	10,934	---	1,836	---	5,827	53,814	1,190	7,042	17,752	79,798	7,829	2,000	29,855	119,482	
MINNEISKA	130	6,875	4,999	36,551	60	1,578	---	2,162	52,225	---	---	---	52,225	---	---	---	52,225	
MINNEOTA	1,433	101,955	152,144	94,351	---	44,829	6,950	5,730	405,959	237,440	80,000	71,959	795,358	---	342	149,559	945,259	
MINNESOTA CITY	252	7,191	8,096	7,536	---	5,392	---	6,730	34,945	18,921	---	---	53,866	---	---	---	53,866	
MINNESOTA LAKE	680	70,740	119,493	87,305	---	7,962	8,597	1,200	295,297	119,329	---	---	414,626	---	---	23,854	438,480	
MINNETONKA BEACH	582	189,907	119,586	143,812	54,851	20,068	---	13,340	541,564	---	---	---	541,564	---	---	---	541,564	
MIZPAH	91	2,508	1,082	1,272	85	33	---	1,623	6,603	---	---	---	6,603	---	---	---	6,603	
MONTGOMERY	2,568	174,605	437,882	244,907	15,977	76,195	82,186	113,176	1,144,928	324,663	1,195,000	713,676	3,378,267	---	---	630,792	4,009,059	
MONTROSE	1,054	153,816	90,706	53,995	---	18,730	44,100	---	361,347	347,727	52,326	62,971	824,371	---	---	44,263	868,634	
MOOSE LAKE	2,126	233,322	244,118	84,722	4,156	126,020	---	4,075	696,413	80,970	50,000	30,468	857,851	---	55,391	5,910	919,152	
MORGAN	939	235,854	136,290	110,588	30,854	74,140	---	6,524	594,250	20,159	77,802	107,095	799,306	---	---	21,880	821,186	
MORRISTOWN	852	84,222	90,399	24,277	31,984	9,244	---	27,650	267,776	389,890	---	278	657,944	---	7,613	751	666,308	
MORTON	440	72,213	83,375	49,387	12,006	19,038	12,108	32,381	280,508	34,922	30,000	22,736	368,166	---	---	---	368,166	
MOTLEY	490	97,051	124,702	83,255	---	4,495	64,102	5,268	378,873	19,415	136,626	90,441	625,355	---	---	64,197	689,552	
MOUNTAIN LAKE	2,066	151,514	231,845	144,348	1,822	131,372	17,850	6,823	685,574	537,366	1,190,000	192,577	2,605,517	---	---	47,542	2,653,059	
MURDOCK	277	23,328	16,784	16,799	20,070	644	---	37,087	114,712	2,675	42,753	11,334	171,474	---	36,300	---	207,774	
MYRTLE	64	6,394	6,181	4,896	---	1,081	---	---	18,552	---	---	---	18,552	---	---	---	18,552	
NASHUA	57	3,602	774	1,949	---	200	---	100	6,625	---	---	---	6,625	---	---	---	6,625	
NASHWAUK	975	108,188	259,871	230,678	583	94,301	43,226	259,082	995,929	565,242	42,000	22,476	1,625,647	---	---	---	1,625,647	
NASSAU	71	5,558	6,322	2,853	5,691	1,142	---	9,504	31,070	---	---	---	31,070	---	---	---	31,070	
NELSON	180	11,778	1,850	8,229	---	3,135	---	135	25,127	657	---	---	25,784	---	29,198	---	54,982	
NERSTRAND	265	21,248	11,358	19,415	15,158	2,524	2,655	5,608	77,966	1,819	---	---	79,785	---	4,400	6,088	90,273	
NEVIS	395	66,294	86,970	49,548	---	37,101	---	1,901	241,814	59,198	16,578	3,566	321,156	---	---	20,144	341,300	
NEW AUBURN	366	31,430	22,508	28,679	5,932	6,438	736	15,249	110,972	74,981	5,990	3,076	195,019	---	---	73,548	268,567	
NEW GERMANY	379	62,077	15,652	9,417	22,949	12,778	---	---	122,873	11,400	14,860	5,805	154,938	---	---	---	154,938	
NEW LONDON	1,033	73,237	212,485	84,363	---	28,568	---	26,444	425,097	286,582	70,000	83,300	864,979	---	---	---	864,979	
NEW MARKET	221	161,720	101,853	13,668	7,932	9,021	---	2,951	297,145	249,570	56,379	43,207	646,301	---	64,008	45,000	755,309	
NEW MUNICH	327	31,811	8,413	8,087	255	11,238	---	---	59,804	2,124	---	---	61,928	---	---	---	61,928	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
				Enterprise Funds	Governmental Funds													
NEW RICHLAND	1,205	70,511	175,024	108,285	698	30,475	---	---	384,993	271,417	8,000	7,500	671,910	---	---	---	671,910	
NEW TRIER	97	7,094	588	2,789	---	1,813	---	3,041	15,325	---	---	---	15,325	---	---	---	15,325	
NEW YORK MILLS	1,012	130,906	157,366	94,663	---	103,238	798,899	18,520	1,303,592	1,643,973	164,328	177,278	3,289,171	---	---	136,143	3,425,314	
NEWFOLDEN	338	170,962	12,798	40,373	20,982	1,641	94,688	1,700	343,144	245,618	---	35,616	624,378	---	---	---	625,740	
NICOLLET	853	75,769	32,943	119,397	2,311	---	3,322	6,652	240,394	290,317	33,641	23,413	587,765	---	6,982	40,558	635,305	
NIELSVILLE	90	16,782	4,051	11,022	---	4,730	---	1,418	38,003	7,468	6,000	4,026	55,497	---	---	---	55,497	
NIMROD	83	3,684	434	1,243	5,023	168	---	---	10,552	922	---	---	11,474	---	---	---	11,474	
NISSWA	1,621	211,744	376,320	156,095	---	77,965	167,705	6,424	996,253	225,823	44,241	6,613	1,272,930	---	---	97,700	1,370,630	
NORCROSS	74	16,273	1,184	11,536	---	---	---	---	28,993	1,890	---	---	30,883	---	2,843	---	33,726	
NORTHHOME	286	73,693	30,744	23,582	---	270	---	3,677	131,966	48,850	1,000	883	182,699	---	---	2,000	184,699	
NORTHROP	266	18,219	17,250	6,654	2,417	1,826	---	656	47,022	3,600	---	---	50,622	---	---	---	50,622	
ODESSA	143	27,079	7,191	8,077	8,184	---	---	11,751	62,282	26,019	---	---	88,301	---	---	---	88,301	
ODIN	121	10,134	12,406	13,710	---	2,859	---	5,250	44,359	---	---	---	44,359	---	500	---	44,859	
OGEWA	155	19,321	18,717	6,247	1,920	2,805	---	387	49,397	---	9,395	---	58,792	---	12,029	---	70,821	
OGILVIE	522	61,153	23,888	18,070	---	4,849	36,035	29,492	173,487	508,601	40,000	64,411	786,499	---	9,000	14,000	809,499	
OKABENA	214	21,166	18,023	27,572	---	500	---	---	11,868	79,129	15,000	7,693	106,350	---	---	---	106,350	
OKLEE	422	56,823	50,476	44,017	---	17,122	292,682	55,504	516,624	50,521	31,282	1,135	599,562	---	3,000	35,000	637,562	
ONAMIA	822	75,933	109,539	10,327	---	3,735	74,549	38,791	312,874	141,758	70,619	55,234	580,485	---	---	---	580,485	
ORMSBY	145	12,694	12,993	5,835	---	3,099	---	---	34,621	676	---	---	35,297	---	---	---	35,297	
ORONOCO	867	70,928	76,419	29,426	3,946	27,411	---	---	208,130	140,746	---	---	348,876	---	---	5,000	353,876	
ORR	283	123,098	45,504	11,690	---	52,485	81,296	40,920	354,993	37,938	6,958	3,075	402,964	---	---	---	402,964	
ORTONVILLE	2,081	171,180	379,015	314,317	13,462	146,978	84,409	138,982	1,248,343	2,311,819	655,000	122,268	4,337,430	---	50,000	30,811	4,418,241	
OSAKIS	1,333	91,616	214,157	140,592	---	28,282	132,524	170,599	777,770	260,551	150,000	42,236	1,230,557	---	5,200	63,303	1,299,060	
OSLO	363	30,490	64,332	60,069	26,400	10,309	30	23,880	215,510	23,975	620,000	24,565	884,050	---	---	4,700	888,750	
OSTRANDER	266	18,878	26,775	11,554	---	14,479	---	---	71,686	18,000	5,000	800	95,486	---	5,000	---	100,486	
OTTERTAIL	412	41,904	17,471	21,169	907	7,644	---	8,342	97,437	77,474	---	---	174,911	---	---	---	174,911	
PALISADE	140	19,329	23,269	1,714	---	---	---	2,304	46,616	56,854	6,071	1,369	110,910	---	---	7,440	118,350	
PARKERS PRAIRIE	969	100,669	103,866	93,314	---	58,720	---	1,000	357,569	268,272	13,986	13,116	652,943	---	---	---	652,943	
PAYNESVILLE	2,346	243,126	307,809	117,054	---	144,707	74,077	42,448	929,221	964,856	1,074,264	349,701	3,318,042	45,000	---	358,014	3,721,056	
PEASE	167	7,500	---	3,740	---	675	---	---	11,915	1,484,331	---	---	24,900	---	---	---	1,521,146	
PELICAN RAPIDS	1,993	84,502	294,281	224,904	8,967	195,567	21,529	55,440	885,190	1,042,735	211,976	240,760	2,380,661	---	---	136,121	2,516,782	
PEMBERTON	237	34,321	33,663	37,419	---	12,900	145,000	2,500	265,803	20,578	38,052	6,095	330,528	---	---	1,000	331,528	
PENNOCK	485	22,101	31,569	15,088	---	14,758	---	20,834	104,350	12,141	445,000	53,818	615,309	---	---	---	620,309	
PEQUOT LAKES	894	88,473	225,478	66,099	5,555	7,491	21,459	28,909	443,464	7,294	29,220	1,852	481,830	---	---	21,341	503,171	
PERHAM	2,369	189,117	406,676	172,867	---	186,697	491,129	34,716	1,481,202	1,362,733	377,549	165,522	3,387,006	---	21,000	91,115	3,499,121	
PERLEY	123	23,235	11,722	2,218	---	6,698	---	4,090	47,963	---	---	---	47,963	---	---	---	47,963	
PETERSON	245	23,318	2,637	14,204	---	17,633	---	5,356	63,148	12,865	---	---	76,013	---	---	---	76,013	
PIERZ	1,154	208,746	121,882	34,343	4,637	11,970	---	---	381,578	165,334	50,000	26,035	622,947	---	---	---	622,947	
PILLAGER	342	74,955	37,969	27,225	---	---	---	4,932	145,081	18,653	327,818	35,297	526,849	---	---	474	527,323	
PINE ISLAND	2,274	166,828	235,231	221,800	378	123,583	64,009	133,691	945,520	815,720	1,110,000	95,317	2,966,557	---	---	561,650	3,528,207	
PINE RIVER	964	57,497	196,751	75,734	---	25,642	36,914	90,325	482,863	101,505	47,500	12,075	643,943	---	---	34,216	678,159	
PINE SPRINGS	446	46,330	6,375	9,351	504	---	809	---	63,369	---	---	---	63,369	---	---	9,351	72,720	
PLATO	332	49,980	17,126	15,655	3,114	39,350	25,235	23,463	173,923	95,177	28,795	4,593	302,488	---	---	97,939	400,427	
PLEASANT LAKE	189	10,842	2,992	16,781	689	4,601	---	---	35,905	5,144	---	---	41,049	---	---	---	41,049	
PLUMMER	281	33,703	33,965	46,298	15,249	5,281	85,830	7,821	228,147	17,068	90,000	10,357	345,572	---	---	---	345,572	
PORTER	208	10,567	15,640	6,399	606	6,251	---	8,239	47,702	9,584	49,803	2,500	109,589	---	---	---	109,589	
PRESTON	1,535	227,735	131,258	125,737	1,699	155,483	276,753	---	918,665	862,057	48,679	86,205	1,915,606	---	9,600	82,329	2,007,535	
PRINSBURG	501	31,292	38,632	68,262	1,102	7,260	---	718	147,266	159,464	---	---	306,730	---	---	27,000	333,730	
QUAMBA	124	4,334	379	3,256	---	727	---	463	9,159	---	---	---	9,159	---	---	---	9,159	
RACINE	321	28,068	4,601	25,687	---	1,257	---	1,952	61,565	4,775	---	---	66,340	---	---	---	66,340	
RANDALL	591	79,449	54,580	19,553	---	6,514	61,148	27,797	249,041	148,438	---	---	397,479	---	---	---	397,479	
RANDOLPH	355	27,794	9,239	8,169	---	1,916	---	---	47,118	7,152	---	---	54,270	---	---	---	54,270	
RANIER	196	33,752	3,600	7,162	---	11,442	8,901	20,685	85,542	---	---	---	85,542	---	---	---	85,542	
RAYMOND	679	41,104	44,369	67,812	1,324	18,844	---	4,201	177,654	5,943	85,000	23,414	292,011	---	---	---	292,011	
RED LAKE FALLS	1,506	179,122	173,597	128,754	---	128,614	121,386	20,166	751,639	189,693	45,000	71,293	1,057,625	---	---	472,811	1,530,436	
REGAL	46	5,540	236	1,640	---	---	---	---	7,416	360	---	---	7,776	---	---	---	7,776	
REMER	345	61,823	60,028	61,755	---	---	---	44,453	228,059	73,754	7,819	5,401	315,033	---	31,232	4,418	350,683	
RENVILLE	1,375	170,326	205,452	112,464	5,281	46,846	19,665	232,674	792,708	139,299	1,445,000	190,429	2,567,436	---	---	1,274	2,568,710	
REVERE	111	15,424	9,755	5,411	---	143	---	---	30,733	426	---	---	31,159	---	---	---	31,159	
RICE	732	60,183	74,833	14,490	653	25,679	328,926	59,207	563,971	64,828	446,000	64,904	1,139,703	24,000	---	947	1,164,650	
RICHMOND	1,119	106,058	135,668	36,770	---	18,255	---	---	296,751	337,329	181,600	7,646	823,326	---	---	189,246	1,012,572	
RICHVILLE	117	3,798	566	12,561	---	4,192	---	205	21,322	---	---	---	21,322	---	---	---	21,322	
RIVERTON	120	22,809	520	3,256	---	3,024	---	4,051	33,660	---	162,000	2,968	198,628	---	---	---	198,628	
ROCK CREEK	1,139	88,496	18,669	47,987	---	---	---	200	155,352	9,770	---	---	165,122	---	---	---	165,122	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses			
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers						
				Sanitation	Highways										Enterprise Funds	Governmental Funds					
ROCKVILLE	662	139,398	69,142	22,046	---	27,028	---	---	257,614	34,483	75,479	14,031	381,607	---	801	13,606	396,014				
ROGERS	2,039	393,991	254,206	206,237	26,380	53,715	7,652	127,765	1,069,946	4,306,946	1,198,152	759,877	7,334,921	---	---	303,139	7,638,060				
ROLLINGSTONE	737	47,423	19,787	36,705	---	23,684	---	21,560	149,159	315,538	271,000	28,839	764,536	---	---	43,883	808,419				
RONNEBY	49	---	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									---	---	---	---
ROOSEVELT	185	4,157	525	3,199	150	3,017	---	3,489	14,537	449	---	---	14,986	---	---	---	14,986				
ROSCOE	138	10,780	436	11,388	---	---	---	---	22,604	---	3,000	300	25,904	---	---	---	25,904				
ROSE CREEK	373	28,667	12,318	17,265	314	7,279	---	21,159	87,002	54,423	25,000	10,510	176,935	---	---	2,500	179,435				
ROSEAU	2,759	250,342	355,729	155,366	1,426	179,693	321,466	146,842	1,410,864	943,513	384,274	355,137	3,093,788	---	65,232	380,698	3,539,718				
ROTHSAY	452	63,856	19,953	29,958	25,651	10,244	68,691	1,931	220,284	5,472	---	---	225,756	---	---	---	225,756				
ROUND LAKE	458	43,078	32,621	29,906	2,651	2,027	---	2,423	112,706	22,501	34,200	18,432	187,839	---	2,230	19,841	209,910				
ROYALTON	854	113,417	121,178	12,448	---	2,125	30,082	11,443	290,693	194,034	80,000	38,422	603,149	---	---	73,945	677,094				
RUSH CITY	1,641	215,102	213,889	123,804	---	48,877	72,726	49,182	723,580	4,425,474	230,000	241,950	5,621,004	---	---	216,537	5,837,541				
RUSHFORD	1,633	98,038	220,480	86,037	2,753	195,317	72,735	13,426	688,786	453,242	255,096	144,104	1,541,228	---	---	142,931	1,684,159				
RUSHFORD VILLAGE	686	50,114	7,527	72,741	6,537	1,112	---	20	138,051	104,051	---	---	242,102	---	---	---	242,102				
RUSHMORE	363	64,305	15,390	30,790	25,687	1,208	---	8,860	146,240	66,352	452,000	26,086	690,678	---	4,196	5,895	700,769				
RUSSELL	387	38,855	110,530	47,195	---	2,908	---	30,877	230,365	4,269	---	---	234,634	---	---	3,524	238,158				
RUTHTON	319	25,499	25,763	36,371	---	1,745	---	5,606	94,984	20,707	10,000	13,571	139,262	---	---	7,000	146,262				
RUTLEDGE	171	5,500	988	4,487	---	3,503	---	3,762	18,240	4,694	---	---	22,934	---	---	---	22,934				
SABIN	493	30,550	24,550	15,002	---	3,800	---	---	73,902	9,986	35,000	10,740	129,628	---	---	6,317	135,945				
SACRED HEART	582	88,782	92,350	113,413	650	5,873	4,125	624	305,817	29,487	30,000	34,358	399,662	---	---	24,549	424,211				
SANBORN	447	24,327	29,820	49,063	819	2,859	15,000	134,818	3,357	37,582	10,074	185,831	---	---	7,384	193,215					
SANDSTONE	2,069	201,874	105,575	134,259	1,049	21,934	2,554	42,397	509,642	8,070	187,500	222,976	928,188	---	---	36,872	965,060				
SARGEANT	78	6,551	850	4,041	415	2,589	---	1,615	16,061	---	---	---	16,061	---	---	---	16,061				
SCANLON	886	128,657	83,234	47,326	---	14,859	---	14,926	289,002	40,412	---	---	329,414	---	36,606	---	366,020				
SEAFORTH	84	10,392	7,720	6,660	2,535	2,129	---	1,492	30,928	625	---	---	31,553	---	---	---	31,553				
SEBEKA	656	89,418	149,651	107,078	---	3,464	435,892	14,424	799,927	25,011	17,500	987	843,425	---	43,394	5,818	892,637				
SEDAN	56	7,791	---	2,172	---	---	---	---	9,963	---	---	---	9,963	---	---	---	9,963				
SHAFFER	397	54,370	50,113	14,222	257	1,080	---	7,930	127,972	38,841	6,000	7,483	180,296	---	---	---	180,296				
SHELLY	203	30,650	28,561	18,689	---	10,642	---	8,353	96,895	34,816	---	---	131,711	---	---	---	131,711				
SHERBURN	1,091	137,428	151,827	79,235	---	25,994	---	7,500	401,984	52,795	37,172	11,981	503,932	---	---	5,000	508,932				
SHEVLIN	145	10,517	18,666	8,193	---	2,139	---	2,000	41,515	16,490	---	---	58,005	---	---	29,495	87,500				
SILVER BAY	2,062	170,864	265,051	392,220	---	348,539	---	212,275	1,388,949	200,611	---	---	1,589,560	---	---	103,605	1,693,165				
SILVER LAKE	805	92,406	185,200	66,908	13,632	97,363	---	22,281	667,908	43,934	40,000	57,618	619,342	---	---	48,647	667,989				
SKYLINE	340	5,911	2,955	2,085	382	6,538	---	---	17,871	3,900	---	---	21,771	---	---	---	21,771				
SLAYTON	2,158	196,912	209,948	181,955	74,145	168,058	33,471	30,262	894,751	168,972	55,000	141,590	1,260,313	---	---	116,812	1,377,125				
SOBIESKI	208	2,665	2,150	6,246	---	1,488	---	1,703	14,252	4,700	---	---	18,952	---	---	---	18,952				
SOLWAY	74	4,979	975	8,383	---	---	---	1,350	15,687	---	---	---	15,687	---	---	---	15,687				
SOUTH HAVEN	201	33,964	55,077	20,934	13,192	---	---	8,544	131,711	16,076	41,188	4,512	193,487	---	---	44,689	238,176				
SPICER	1,173	122,116	145,023	199,817	---	65,130	147,145	50,993	730,224	1,551,186	95,420	173,891	2,550,721	---	---	93,683	2,644,404				
SPRING GROVE	1,228	89,184	155,142	87,698	39,184	79,932	36,581	---	487,721	199,526	199,941	59,687	946,875	---	3,211	265,935	1,216,021				
SPRING HILL	74	1,385	870	2,593	5,165	---	---	9,700	22,394	---	---	---	22,394	---	---	---	22,394				
SPRING PARK	1,826	66,557	469,171	101,844	4,406	41,648	1,040	---	684,666	93,564	---	107,509	885,739	115,000	---	221,969	1,222,708				
SPRING VALLEY	2,484	158,060	378,456	220,853	---	218,142	125,604	73,007	1,174,122	558,890	373,811	216,361	2,323,184	---	---	1,453,513	3,776,697				
SPRINGFIELD	2,195	261,029	291,350	159,343	---	252,642	74,319	28,976	1,067,659	904,056	220,000	112,411	2,304,126	---	---	211,880	2,516,006				
SQUAW LAKE	133	12,384	6,702	4,477	---	---	---	---	23,563	901	---	---	24,464	---	---	---	24,464				
STACY	1,278	64,540	53,267	21,053	433	5,346	---	10,749	155,388	20,120	55,000	34,778	265,286	---	---	9,500	274,786				
STARBUCK	1,186	91,232	171,615	100,668	---	17,655	30,577	75,630	487,377	106,266	97,300	77,545	768,488	---	---	144,241	912,729				
STEEN	181	18,023	5,675	3,290	9,302	---	---	750	37,040	---	---	---	37,040	---	---	---	37,040				
STEPHEN	691	103,494	78,970	115,213	985	74,410	24,027	75,788	472,887	648,902	43,000	27,599	1,192,388	---	---	28,885	1,221,273				
STEWART	573	86,701	123,892	91,064	34,836	666	11,910	---	349,069	123,648	5,000	16,957	494,674	---	---	---	494,674				
STOCKTON	592	29,203	9,892	30,293	46,071	1,592	---	8,645	125,696	47,985	12,000	5,800	191,481	---	---	---	191,481				
STORDEN	269	30,042	14,188	25,009	---	10,256	16,320	65,636	161,451	182,054	40,000	25,178	408,683	---	114,237	15,702	538,622				
STRANDQUIST	81	10,951	843	5,989	7,107	2,090	---	---	26,980	1,370	---	45	28,395	---	---	---	28,395				
STRATHCONA	43	2,711	1,511	6,904	---	1,091	---	---	6,904	---	---	---	6,904	---	---	---	6,904				
STURGEON LAKE	260	34,468	18,728	13,895	332	---	---	807	68,230	10,629	9,004	4,697	92,560	---	---	9,799	102,359				
ST. ANTHONY (STEARNS)	79	1,219	578	1,841	---	---	---	---	3,638	---	---	---	3,638	---	---	---	3,638				
ST. BONIFACIUS	1,753	161,203	399,858	145,952	3,960	9,796	---	---	720,769	266,307	80,000	140,029	1,207,105	---	---	216,082	1,423,187				
ST. CLAIR	722	88,765	53,985	72,274	---	17,544	---	---	232,568	2,150	53,776	36,764	325,258	---	---	---	325,258				
ST. FRANCIS	3,959	249,181	703,243	146,616	81,619	47,657	---	115,965	1,344,281	625,292	466,304	308,085	2,743,962	---	---	137,608	2,881,570				
ST. HILAIRE	295	43,083	11,130	10,853	19,812	4,611	---	15,941	105,430	6,238	12,300	6,184	130,152	---	20,119	3,642	153,913				
ST. LEO	108	23,289	4,303	---	---	2,036	---	---	29,628	5,280	---	---	34,908	---	1,000	380	36,288				
ST. MARTIN	284	28,951	38,397	12,735	---	---	---	---	80,083	323,852	134,311	33,394	571,640	---	---	157,796	729,436				
ST. MARY'S POINT	350	34,097	25,824	6,555	6,113	1,268	---	8,960	82,817	---	16,692	569	100,078	---	---	17,500	117,578				
ST. ROSA	75	4,558	758	3,390	---	18,407	---	213	27,326	5,505	---	---	32,831	---	---	---	32,831				

**Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998**

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Sanitation	Highways										Enterprise Funds	Governmental Funds	
ST. STEPHEN	820	56,133	91,294	18,822	---	7,715	---	---	173,964	83,963	22,500	21,155	301,582	---	---	35,700	337,282
ST. VINCENT	112	1,772	61,264	2,943	1,772	2,735	---	1,796	72,282	---	---	---	72,282	---	---	---	72,282
SUNBURG	112	29,698	43,174	4,891	300	---	---	20,825	98,888	3,168	---	3,931	105,987	---	---	4,110	110,097
SUNFISH LAKE	480	97,940	115,912	41,986	623	---	---	12,622	269,083	---	24,000	3,026	296,109	---	---	---	296,109
SWANVILLE	319	15,876	11,344	37,494	23,346	6,171	---	20,300	114,531	---	---	---	114,531	---	41,000	---	155,531
TACONITE	313	88,604	24,672	35,635	20,429	34,164	---	---	203,504	133,170	---	---	336,674	---	4,615	61,781	403,070
TAMARACK	54	9,018	347	14,806	1,925	1,970	16,851	1,455	46,372	1,065	---	---	47,437	---	---	---	47,437
TAOPI	82	1,483	771	3,597	---	260	---	322	6,433	---	---	---	6,433	---	---	---	6,433
TAUNTON	171	24,087	2,558	18,095	---	---	---	---	44,740	4,265	---	---	49,005	---	---	8,000	57,005
TAYLORS FALLS	813	137,108	128,841	72,206	1,944	6,429	118	16,294	362,940	414,397	95,362	78,551	951,250	---	---	123,045	1,074,295
TENNEY	4	767	---	1,186	118	250	---	1,573	3,894	---	---	---	3,894	---	---	---	3,894
TENSTRIKE	192	3,750	2,451	7,873	125	---	---	---	14,199	---	---	---	14,199	---	---	---	14,199
THOMSON	145	28,021	3,416	10,921	---	100	---	4,894	47,352	765	15,000	8,506	71,623	---	4,000	---	75,623
TINTAH	70	26,488	22,317	2,496	---	---	---	---	51,301	---	---	---	51,301	---	---	---	51,301
TONKA BAY	1,505	140,236	245,387	116,595	---	26,605	---	51,803	580,626	70,128	---	---	650,754	---	66,669	11,119	728,542
TOWER	494	122,892	140,542	61,649	3,265	71,733	---	55,055	455,136	724,090	51,000	17,179	1,247,405	---	---	20,376	1,267,781
TRACY	2,037	287,668	297,223	410,971	---	38,726	84,999	127,990	1,247,577	560,773	1,777,000	138,983	3,724,333	---	20,000	192,672	3,937,005
TRAIL	57	7,750	407	3,588	3,900	505	---	2,515	18,665	---	---	---	18,665	---	---	---	18,665
TRIMONT	732	78,824	90,016	54,676	---	16,047	102,599	29,621	371,783	77,267	---	---	449,050	---	---	---	449,050
TROMMALD	111	9,155	1,893	5,772	10	64	---	1,721	18,615	6,399	---	---	25,014	---	9,204	---	34,218
TROSKY	122	4,227	3,864	3,678	42	593	---	550	12,954	---	---	---	12,954	---	---	---	12,954
TRUMAN	1,279	112,153	169,820	109,745	1,515	61,482	26,019	85,587	566,321	108,381	30,000	15,092	719,794	---	---	61,419	781,213
TURTLE RIVER	81	3,982	857	8,332	---	---	---	1,240	14,411	---	---	---	14,411	---	---	---	14,411
TWIN LAKES	140	19,914	7,078	9,799	6,354	1,513	---	19,337	63,995	---	---	---	63,995	---	---	---	63,995
TWIN VALLEY	806	113,248	100,693	76,040	454	75,394	148,597	11,321	525,747	76,018	---	---	601,765	---	---	38,379	640,144
TYLER	1,231	119,165	97,696	42,996	---	92,309	183,639	1,185	536,990	731,248	92,064	112,808	1,473,110	1,322,000	---	24,197	2,819,307
ULEN	536	35,530	19,749	21,534	---	11,981	---	18,744	107,538	3,223	---	---	110,761	---	---	61,515	172,276
UNDERWOOD	310	57,030	8,391	24,421	1,383	7,860	---	32,782	131,867	28,959	---	---	160,826	---	---	---	160,826
UPSALA	408	35,051	3,143	29,852	36,570	5,878	---	---	110,494	11,671	31,000	50,716	203,881	---	---	17,883	221,764
URBANK	72	3,139	354	3,190	22	5,066	---	1,106	12,877	---	---	---	12,877	---	---	---	12,877
UTICA	211	16,371	2,985	8,485	469	2,349	---	6,185	36,844	20,657	10,000	2,404	69,905	---	---	---	69,905
VERGAS	280	23,182	12,843	10,502	1,407	20,084	---	---	68,018	72,623	20,000	11,571	172,212	---	3,000	---	175,212
VERMILLION	510	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION	---	---	---	---	---	---	---	---	---	---
VERNDALE	554	51,422	111,775	31,784	---	12,232	22,331	4,931	234,475	180,552	---	---	415,027	---	---	4,834	419,861
VERNON CENTER	331	52,362	39,810	47,971	20,202	1,776	---	---	162,121	25,197	25,000	6,383	218,701	---	---	---	218,701
VESTA	329	39,749	26,469	18,900	---	8,953	---	48,584	142,655	9,998	22,515	8,375	183,543	---	2,000	7,152	192,695
VICTORIA	3,792	470,196	282,531	397,541	5,027	39,488	2,636	2,340	1,199,759	210,703	1,059,692	219,274	2,689,428	---	---	507,000	3,196,428
VIKING	89	17,937	967	3,403	---	1,400	---	3,701	27,408	---	---	---	27,408	---	---	---	27,408
VILLARD	241	32,421	29,317	13,266	770	19,003	---	6,411	101,188	66,824	---	---	168,012	---	---	---	168,012
VINING	89	2,169	20,552	12,818	156	8,054	---	---	43,749	---	---	---	43,749	---	---	---	43,749
WABASHA	2,566	255,909	388,150	169,066	3,374	281,858	372,202	48,277	1,518,836	1,046,488	58,161	88,276	2,711,761	---	---	224,159	2,935,920
WABASSO	693	47,691	96,262	103,959	---	80,712	3,232	71,261	403,117	155,582	50,930	42,188	651,817	---	---	70,600	722,417
WAHKON	215	43,843	21,282	9,020	---	4,050	---	5,078	83,273	28,787	---	---	112,060	---	4,719	4,032	120,811
WALDORF	244	40,563	15,817	17,415	2,328	5,597	---	620	82,340	225,410	---	2,935	310,685	---	11,600	10,000	332,285
WALKER	992	231,939	288,407	114,145	---	58,556	3,073	93,762	789,882	557,573	34,000	105,403	1,486,858	---	---	---	1,486,858
WALNUT GROVE	628	32,771	75,774	58,745	833	16,596	15,593	23,994	224,306	104,427	71,928	32,733	433,394	---	---	37,800	471,194
WALTERS	75	22,962	17,358	11,836	2,597	1,681	---	500	56,934	38,643	---	---	95,577	---	---	8,838	104,415
WALTHAM	161	22,105	---	15,315	624	7,478	---	---	45,522	---	10,000	5,825	61,347	---	---	---	61,347
WANAMINGO	939	114,090	110,691	81,293	2,991	82,019	1,177	40,583	432,844	352,187	703,000	110,915	1,598,946	---	---	---	1,598,946
WANDA	99	6,911	3,252	6,063	---	384	---	404	17,014	10,125	---	---	27,139	---	---	---	27,139
WARBA	138	13,724	4,073	13,488	510	6,366	---	9,626	47,787	974	6,000	1,272	56,033	---	---	9,336	65,369
WARREN	1,754	251,063	252,848	217,179	---	81,183	2,100,104	72,431	2,974,808	403,201	115,912	38,715	3,532,636	---	---	109,709	3,642,345
WARROAD	1,896	345,454	365,404	198,397	---	342,889	560	221,095	1,473,799	240,087	352,367	142,077	2,208,330	---	---	81,679	2,290,009
WATERTOWN	2,704	265,439	282,621	220,612	10,484	29,118	18,737	14,048	841,059	471,688	315,000	175,568	1,803,315	---	---	94,740	1,898,055
WATERVILLE	1,835	195,659	231,998	153,412	---	29,339	22,663	10,273	643,344	1,061,174	403,829	181,643	2,289,990	---	---	---	2,289,990
WATKINS	861	101,488	178,031	90,675	---	57,924	81,342	4,677	514,137	172,465	87,322	90,154	864,078	---	---	264,558	1,128,636
WATSON	201	24,600	9,550	41,033	---	---	---	---	75,183	145	---	---	75,328	---	1,000	---	76,328
WAUBUN	398	13,301	31,726	38,962	4,146	10,679	---	6,447	105,261	1,660	6,700	6,547	120,168	---	---	13,850	134,018
WAYERLY	665	101,155	95,942	68,495	---	10,780	---	38,619	314,991	103,380	313,976	52,657	785,004	---	40,155	---	837,354
WELLCOME	787	83,722	97,566	69,913	427	5,514	46,834	1,875	305,851	57,755	1,981	50	365,637	---	---	3,200	368,837
WELLS	2,393	263,952	279,186	321,777	---	205,228	148,038	30,436	1,248,617	336,631	100,000	152,871	1,838,119	---	---	455,106	2,293,225
WENDELL	161	22,266	5,929	11,416	8,225	6,646	---	2,922	57,404	78,030	---	---	135,434	---	---	---	135,434
WEST CONCORD	908	144,787	96,825	47,301	---	65,261	---	15,899	370,073	86,894	14,670	6,696	478,333	---	---	93,645	571,978
WEST UNION	74	3,353	1,480	2,744	3,836	3,867	---	---	15,280	2,000	---	---	17,280	---	---	---	17,280

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1998

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
															Enterprise Funds	Governmental Funds	
WESTBROOK	840	63,120	103,901	69,373	25,080	53,155	11,272	---	325,901	186,274	79,200	2,391	593,766	---	---	87,370	681,136
WESTPORT	51	2,494	1,553	3,544	3,209	110	---	281	11,191	---	---	---	11,191	---	---	---	11,191
WHALAN	83	7,150	725	7,072	---	1,602	---	---	16,549	20,272	---	---	36,821	---	---	12,584	49,405
WHEATON	1,643	139,599	243,572	148,496	137,023	142,511	520,372	9,895	1,341,468	950,401	93,099	60,235	2,445,203	---	1,494	71,944	2,518,641
WILDER	79	4,684	679	3,741	1,584	---	---	1,690	12,378	---	---	---	12,378	---	---	---	12,378
WILLERNIE	571	43,574	43,315	87,013	---	1,101	---	204	175,207	16,139	9,298	1,115	201,759	---	---	---	201,759
WILLIAMS	230	62,182	17,425	4,788	---	22,111	458	344	107,308	83,753	6,430	1,807	199,298	---	3,090	2,300	204,688
WILLOW RIVER	298	19,341	16,388	16,304	---	13,895	---	1,562	67,490	49,040	---	---	116,530	---	---	2,946	119,476
WILMONT	348	26,245	25,642	31,989	---	11,034	---	11,833	106,743	18,809	---	---	125,552	---	39,963	20,250	185,765
WILTON	176	6,354	939	3,745	410	150	---	---	11,598	610	---	---	12,208	---	---	---	12,208
WINGER	152	30,045	18,631	17,500	1,536	---	---	17,372	85,084	10,023	9,000	12,044	116,151	---	27,896	---	144,047
WINNEBAGO	1,515	115,194	198,851	91,744	80,070	104,497	100,884	80,427	771,667	1,196,046	866,000	95,790	2,929,503	---	---	21,000	2,950,503
WINSTED	1,802	174,376	301,409	189,442	111,480	43,326	---	44,367	864,400	820,533	265,000	217,787	2,167,720	---	---	5,034	2,172,754
WINTHROP	1,342	130,431	169,346	136,884	72,472	64,834	33,000	94,636	701,603	94,009	35,000	54,158	884,770	---	76,075	---	960,845
WINTON	159	33,807	3,673	12,231	2,375	4,719	---	14,103	70,908	179,704	---	---	250,612	---	3,000	47,159	300,771
WOLF LAKE	32	11,328	17,697	2,493	3,260	22,296	---	4,201	61,275	131,972	---	---	193,247	---	---	---	193,247
WOLVERTON	153	28,236	20,932	10,930	---	8,180	---	---	68,278	10,688	1,827	4,522	85,315	---	---	9,912	95,227
WOOD LAKE	410	17,814	39,426	60,402	---	19,097	---	13,085	149,824	168,344	36,098	10,700	364,966	---	6,550	68,988	440,504
WOODLAND	498	68,050	73,192	83,640	15,654	---	---	6,174	246,710	---	---	---	246,710	---	---	---	246,710
WOODSTOCK	148	39,919	18,561	9,402	---	984	---	1,058	69,924	14,354	8,000	4,575	96,853	---	---	4,000	100,853
WRENSHALL	337	33,714	18,470	9,043	---	1,577	---	12,003	74,807	26,851	---	---	101,658	---	---	---	101,658
WRIGHT	138	9,068	24,946	2,544	350	47,330	---	---	84,238	---	---	---	84,238	---	---	---	84,238
WYKOFF	474	35,976	63,124	26,016	15,275	4,949	14,899	7,460	167,699	22,427	26,000	5,900	222,026	---	---	73,500	295,526
WYOMING	2,793	349,591	330,850	132,870	285	51,290	12,984	15,705	893,575	186,203	188,085	253,298	1,521,161	---	---	---	1,521,161
ZEMPLE	67	3,920	2,490	399	---	---	---	748	7,557	---	---	22	7,579	---	---	---	7,579
ZIMMERMAN	2,420	168,077	382,076	123,938	1,541	143,706	151,859	28,654	999,851	705,761	432,849	84,539	2,223,000	---	---	---	2,223,000
ZUMBRO FALLS	234	33,637	19,892	20,717	---	24,629	---	---	98,875	6,926	---	---	105,801	---	5,000	---	110,801
ZUMBROTA	2,535	253,102	235,485	194,426	6,258	238,586	114,668	159,407	1,201,932	318,319	231,437	239,387	1,991,075	---	---	538,036	2,529,111
TOTAL	440,625	50,063,580	56,384,005	38,731,384	4,473,940	19,417,040	19,506,875	12,530,713	201,107,537	139,490,409	60,460,815	23,950,613	425,009,374	4,222,790	4,384,429	34,452,181	468,068,774

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ADA	6,650	342,664	537,208	49,787	3,000	---	920,631	---	1,859,940
ADAMS	---	759	15,991	14,329	---	---	---	52,129	83,208
ADRIAN	---	15,770	533,406	22,743	61,105	---	---	---	633,024
AITKIN	20,241	12,791	65,922	36,025	217,386	800,680	---	10,780	1,163,825
AKELEY	---	1,624	---	1,240	---	---	---	---	2,864
ALBANY	252,767	20,857	11,451	15,171	351,040	---	---	---	651,286
ALBERTA	5,040	---	---	---	---	---	---	---	5,040
ALBERTVILLE	12,004	102,754	154,725	147,436	10,774	---	11,105	161,068	599,866
ALDEN	4,396	8,206	22,368	12,058	---	---	---	16,144	63,172
ALDRICH	---	---	884	---	---	---	---	---	884
ALPHA	1,574	6,809	---	4,154	---	---	---	---	12,537
ALTURA	125	---	---	---	---	---	---	---	125
ALVARADO	7,783	---	---	---	---	---	---	---	7,783
AMBOY	---	3,447	534	---	---	---	---	---	3,981
ANNANDALE	7,443	92,311	140,659	1,823	11,889	---	186	7,449	261,760
APPLETON	---	154,861	145,124	16,880	---	---	---	57,975	374,840
ARCO	---	---	---	---	---	---	---	---	---
ARGYLE	134	12,088	25,283	22,058	37,058	---	170,698	---	267,319
ARLINGTON	---	289,750	42,672	180,364	---	---	136,136	3,014	651,936
ASHBY	1,559	1,791	4,304	1,755	91,951	---	3,355	1,720	106,435
ASKOV	4,598	9,042	3,420	5,001	---	---	---	---	22,061
ATWATER	639	20,760	26,704	6,489	2,198	---	1,010,665	---	1,067,455
AUDUBON	26,429	9,541	---	---	---	---	---	---	35,970
AURORA	---	35,687	115,220	5,060	---	---	156,922	---	312,889
AVOCA	---	1,300	---	3,432	---	---	---	---	4,732
AVON	7,641	108,837	99,620	---	---	---	---	---	216,098
BABBITT	317,456	89,910	198,151	35,883	---	---	---	33,932	675,332
BACKUS	---	1,993	---	3,871	503	14,434	---	---	20,801
BADGER	225,786	3,242	---	10,447	---	---	---	---	239,475
BAGLEY	107	29,329	40,057	4,747	20,762	---	---	---	95,002
BALATON	5,409	153,796	---	5,861	192,180	---	---	---	357,246
BARNESVILLE	32,263	9,158	427,664	6,322	---	---	---	---	475,407
BARNUM	10,583	---	6,734	---	---	---	110,991	8,152	136,460

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
DOVER	14,930	172,178	26,234	---	---	---	---	---	213,342
DOVRAY	1,234	8,509	---	---	---	---	---	---	9,743
DUMONT	---	267,758	16,502	---	---	---	---	---	284,260
DUNDAS	2,139	25,162	---	---	---	---	---	---	27,301
DUNDEE	---	3,953	714	803	---	---	627,160	---	632,630
DUNNELL	689	---	---	612	---	---	---	---	1,301
EAGLE BEND	5,580	6,892	7,846	---	---	---	---	---	20,318
EAGLE LAKE	4,745	6,606	881,748	25,301	---	---	---	---	918,400
EAST GULL LAKE	5,109	---	50,859	---	---	---	---	---	55,968
EASTON	---	13,826	---	---	---	---	---	---	13,826
ECHO	---	7,471	9,351	---	---	---	---	---	16,822
EDEN VALLEY	5,262	30,492	86,093	---	---	---	---	---	121,847
EDGERTON	---	6,550	76,273	16,577	---	---	---	2,812	102,212
EFFIE	---	---	---	---	---	---	---	---	---
EITZEN	66,303	---	---	1,969	---	---	---	---	68,272
ELBA	---	---	2,960	---	---	---	---	---	2,960
ELBOW LAKE	3,722	5,406	98,748	5,174	---	69,428	1,303,706	---	1,486,184
ELGIN	---	72,931	33,694	---	33,060	---	---	---	139,685
ELIZABETH	---	3,451	---	2,486	---	---	---	---	5,937
ELKO	2,263	---	---	---	---	---	---	---	2,263
ELKTON	---	---	---	15,915	74,376	---	---	---	90,291
ELLEDALE	16,342	7,611	---	636	---	---	---	9,448	34,037
ELLSWORTH	1,142	1,479	244	---	---	---	---	---	2,865
ELMDALE	---	---	---	42,000	---	---	---	694	42,694
ELMORE	7,320	8,417	71,295	2,556	---	---	---	1,099	90,687
ELROSA	2,301	8,845	---	---	---	---	---	---	11,146
ELYSIAN	10,762	11,124	321,561	70,818	---	---	---	---	414,265
EMILY	5,684	17,271	28,226	17,655	---	---	---	---	68,836
EMMONS	---	---	3,164	---	---	---	---	---	3,164
ERHARD	375	2,531	---	987	---	---	---	1,969	5,862
ERSKINE	631	---	6,512	---	---	---	34,545	---	41,688
EVAN	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
EVANSVILLE	8,980	23,871	200	---	---	---	449,929	---	482,980

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
GENEVA	1,094	---	50,599	2,511	---	---	---	---	54,204
GENOLA	---	---	---	---	---	---	---	---	---
GEORGETOWN	1,105	---	12,869	667	---	---	---	---	14,641
GHENT	---	3,401	18,996	---	---	---	---	---	22,397
GIBBON	44,491	11,129	---	---	---	---	62,467	---	118,087
GILBERT	15,149	260,537	48,200	19,972	---	---	129,829	---	473,687
GILMAN	8,471	---	---	6,104	---	---	---	---	14,575
GLENVILLE	18,905	---	22,884	7,620	---	---	---	---	49,409
GLYNDON	91,787	56,537	504,914	---	---	---	---	7,104	660,342
GONVICK	---	---	5,600	---	---	---	---	---	5,600
GOOD THUNDER	60,602	15,538	26,112	3,105	250	---	---	---	105,607
GOODHUE	---	32,315	3,994	6,500	---	---	---	14,704	57,513
GOODRIDGE	---	---	---	---	---	---	---	2,028	2,028
GRACEVILLE	377,309	---	---	190,411	---	---	---	---	567,720
GRANADA	---	565	---	---	---	---	---	---	565
GRAND MARAIS	---	---	---	3,141	91,322	---	---	---	94,463
GRAND MEADOW	---	2,701	268,328	---	---	---	---	---	271,029
GRASSTON	---	---	---	---	---	---	---	---	---
GREEN ISLE	---	4,829	---	4,633	13,200	---	83,837	---	106,499
GREENBUSH	1,483	7,023	78,360	7,891	---	---	---	23,763	118,520
GREENFIELD	2,262	---	61,536	---	---	---	---	---	63,798
GREENWALD	737	---	49,482	12,127	---	---	---	---	62,346
GREENWOOD	---	---	---	---	---	---	---	---	---
GREY EAGLE	9,633	34,770	361,749	16,838	---	---	---	790	423,780
GROVE CITY	---	---	---	---	---	---	---	12,575	12,575
GRYGLA	---	9,370	20,601	8,225	54,530	53,897	---	---	146,623
GULLY	---	---	---	1,228	---	---	---	5,000	6,228
HACKENSACK	4,943	---	---	1,305	---	---	---	---	6,248
HADLEY	2,525	---	---	---	---	---	---	---	2,525
HALLOCK	13,213	28,952	---	1,835	172,939	25,004	17,717	---	259,660
HALMA	---	---	---	---	---	---	---	---	---
HALSTAD	---	214,929	765,708	---	---	---	26,959	---	1,007,596
HAMBURG	---	6,676	133,002	644	---	---	---	---	140,322

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HAMMOND	---	---	4,924	2,358	---	---	---	---	7,282
HAMPTON	887	770	---	6,600	---	---	---	---	8,257
HANCOCK	664	3,994	---	1,859	---	---	3,100,222	---	3,106,739
HANLEY FALLS	68,158	3,718	---	674	---	---	---	---	72,550
HANOVER	23,976	213,775	---	593	---	---	---	115,005	353,349
HANSKA	1,827	---	386,546	---	226,104	---	---	---	614,477
HARDING	---	---	---	5,137	---	---	---	---	5,137
HARDWICK	---	6,291	168	1,050	---	---	---	---	7,509
HARMONY	11,099	96,517	339,686	245,786	32,239	---	---	---	725,327
HARRIS	---	17,887	4,844	---	---	---	---	---	22,731
HARTLAND	2,072	10,364	---	---	---	---	---	---	12,436
HATFIELD	---	---	---	---	---	---	---	---	---
HAWLEY	2,483	139,718	271,234	59,905	---	---	---	---	473,340
HAYFIELD	1,500	16,823	5,422	18,149	---	---	485,153	49,082	576,129
HAYWARD	10,909	2,672	55,929	3,101	---	---	---	---	72,611
HAZEL RUN	---	---	---	---	---	---	---	---	---
HECTOR	665	28,535	247,906	2,611	251,529	---	---	---	531,246
HEIDELBERG	---	---	---	---	---	---	---	---	---
HENDERSON	6,416	12,500	978,890	86,220	52,310	---	---	4,670	1,141,006
HENDRICKS	---	---	---	---	---	---	---	---	---
HENDRUM	370	---	1,850	---	39,118	---	---	---	41,338
HENNING	5,401	18,947	69,512	3,321	---	65,178	---	---	162,359
HENRIETTE	---	---	---	---	---	---	---	---	---
HERMAN	---	---	4,033	10,799	---	7,864	---	---	22,696
HERON LAKE	2,801	15,990	759	1,011	7,798	---	---	---	28,359
HEWITT	---	17,348	---	---	---	---	---	---	17,348
HILL CITY	3,687	52,695	2,791	4,228	---	174	120,524	---	184,099
HILLMAN	---	---	---	---	---	---	---	359	359
HILLS	2,034	1,154	---	---	---	---	---	4,420	7,608
HILLTOP	15,442	---	90,339	---	---	---	---	---	105,781
HINCKLEY	---	12,301	---	1,421	14,031	---	---	19,454	47,207
HITTERDAL	1,571	1,989	14,819	---	---	---	---	---	18,379
HOFFMAN	---	38,617	49,080	---	---	---	---	156,797	244,494

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HOKAH	4,093	997	7,156	8,336	---	---	---	---	20,582
HOLDINGFORD	---	3,325	812,121	---	---	---	---	---	815,446
HOLLAND	46,598	1,773	---	---	---	---	10,748	---	59,119
HOLLANDALE	22,607	19,726	20,180	6,612	---	---	---	---	69,125
HOLLOWAY	11,097	---	---	---	---	---	---	---	11,097
HOLT	---	---	---	---	---	---	---	---	---
HOUSTON	12,040	224,775	268,713	109,093	14,500	---	---	27,359	656,480
HOWARD LAKE	143	38,067	191,917	538,649	---	---	32,399	325,009	1,126,184
HOYT LAKES	---	80,429	333,733	54,531	1,411,783	---	---	---	1,880,476
HUMBOLDT	---	---	---	---	---	---	---	---	---
IHLEN	---	---	---	---	---	---	---	---	---
IONA	---	---	8,758	---	---	---	---	---	8,758
IRON JUNCTION	---	---	---	---	---	---	---	---	---
IRONTON	1,318	379	27,995	---	2,988	---	---	---	32,680
ISANTI	875	48,003	695,137	117,842	---	---	---	4,352	866,209
ISLE	---	159,577	18,890	---	---	---	---	---	178,467
IVANHOE	---	10,616	---	4,491	6,349	---	---	---	21,456
JANESVILLE	26,970	20,854	1,164,787	2,069	1,693	---	365,929	---	1,582,302
JASPER	---	13,629	10,783	---	---	---	---	13,028	37,440
JEFFERS	---	73,664	40,488	---	---	---	---	---	114,152
JENKINS	20,781	---	---	---	---	---	---	---	20,781
JOHNSON	133	---	---	---	---	---	---	---	133
KANDIYOHI	4,206	7,384	---	1,295	---	---	---	---	12,885
KARLSTAD	---	7,012	20,263	9,908	115,312	---	---	68,093	220,588
KASOTA	749	24,362	64,255	6,719	---	---	---	---	96,085
KEEWATIN	16,900	---	25,117	40,290	---	---	---	---	82,307
KELLIHER	3,083	6,703	317	---	---	---	---	---	10,103
KELLOGG	---	48,011	21,112	---	---	---	---	---	69,123
KENNEDY	1,767	2,213	6,075	4,347	---	---	---	---	14,402
KENNETH	---	---	---	2,740	---	---	---	---	2,740
KENSINGTON	---	---	3,362	---	---	---	---	---	3,362
KENT	10,678	---	---	2,703	---	---	---	---	13,381
KENYON	175,399	13,120	42,175	24,059	144,718	---	---	---	399,471

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LEONIDAS	1,702	---	63,216	13,107	---	---	---	116	78,141
LEROY	---	251,823	42,497	6,269	---	---	---	---	300,589
LESTER PRAIRIE	35,570	51,118	277,454	14,681	---	---	---	---	378,823
LEWISTON	1,500	37,977	63,228	2,066	134,081	---	50,320	---	289,172
LEWISVILLE	---	---	---	---	---	---	---	---	---
LEXINGTON	2,172	---	---	123,783	---	---	---	14,560	140,515
LILYDALE	---	---	---	---	---	---	---	---	---
LINDSTROM	19,902	27,261	357,687	53,893	---	---	---	44,549	503,292
LISMORE	7,668	5,384	14,549	5,500	---	---	1,317	---	34,418
LITTLEFORK	---	13,379	71,887	12,635	---	---	---	---	97,901
LONG BEACH	---	---	195	---	---	---	---	---	195
LONG LAKE	5,634	17,544	127,009	16,015	1,696	---	---	---	167,898
LONGVILLE	446	5,072	---	---	---	107,023	---	---	112,541
LONSDALE	---	146,171	591,640	---	---	---	---	288,878	1,026,689
LORETTO	2,315	---	35,302	---	---	---	70,115	---	107,732
LOUISBURG	---	---	---	---	---	---	---	---	---
LOWRY	---	14,392	72,657	8,230	---	---	---	---	95,279
LUCAN	---	---	---	---	---	---	---	---	---
LYLE	1,116	1,500	8,902	7,500	---	---	---	---	19,018
LYND	---	2,166	---	---	---	---	---	---	2,166
MABEL	1,951	25,285	10,520	10,377	8,291	---	---	---	56,424
MADELIA	46,989	13,902	245,427	10,804	442	---	---	275	317,839
MADISON	14,815	8,250	60,172	11,909	15,058	---	1,433,891	---	1,544,095
MADISON LAKE	9,462	46,726	100,446	---	---	---	---	285	156,919
MAGNOLIA	2,869	---	---	---	---	---	---	---	2,869
MAHNOMEN	2,315	---	23,324	---	---	---	---	---	25,639
MANCHESTER	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	---	---	---	---	---	---	---	---	---
MANTORVILLE	2,758	32,294	96,748	5,989	---	---	---	---	137,789
MAPLE LAKE	4,121	7,225	510,249	5,567	---	---	---	---	527,162
MAPLE PLAIN	745	31,720	56,497	---	101,456	---	---	---	190,418
MAPLETON	---	182,452	18,625	82,225	---	---	---	---	283,302
MAPLEVIEW	---	883	---	---	---	---	---	---	883

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MARBLE	---	---	363,288	---	---	---	---	---	363,288
MARIETTA	---	2,953	48,525	468	---	---	---	3,030	54,976
MARINE ON ST. CROIX	---	169,644	14,589	206,688	---	---	---	---	390,921
MAYER	---	36,330	32,959	50,000	---	---	---	---	119,289
MAYNARD	2,350	9,664	2,262	316	59,810	---	---	---	74,402
MAZEPPA	28,055	555	41,389	---	---	---	---	---	69,999
MC GRATH	---	---	3,150	---	---	---	---	---	3,150
MC GREGOR	1,890	84,774	850	---	25,725	335,061	---	---	448,300
MC INTOSH	3,490	22,464	12,504	311	---	---	---	---	38,769
MC KINLEY	---	---	---	---	---	---	5,728	---	5,728
MEADOWLANDS	---	---	710	---	---	---	---	---	710
MEDFORD	12,457	60,133	530,360	52,255	---	---	---	---	655,205
MEDICINE LAKE	93,760	---	---	---	---	---	---	---	93,760
MEIRE GROVE	---	---	---	---	---	---	---	5,400	5,400
MENAHGA	450	2,698	24,861	---	---	---	565,957	5,988	599,954
MENDOTA	1,373	---	---	---	---	---	38,008	---	39,381
MENTOR	---	---	---	5,334	---	---	---	---	5,334
MIDDLE RIVER	30,738	---	---	---	---	---	---	---	30,738
MIESVILLE	413	---	1,500	---	---	---	---	---	1,913
MILACA	10,228	30,676	88,112	18,920	---	10,000	---	2,440	160,376
MILAN	292	8,097	164,950	823	---	---	---	---	174,162
MILLERVILLE	---	52,419	---	1,722	---	---	---	---	54,141
MILLVILLE	---	---	---	---	---	---	---	---	---
MILROY	15,156	28,390	11,634	---	---	---	---	---	55,180
MILTONA	---	---	---	---	---	---	1,190	---	1,190
MINNEISKA	---	---	---	---	---	---	---	---	---
MINNEOTA	3,406	151,302	50,401	16,434	15,897	---	---	---	237,440
MINNESOTA CITY	---	---	18,921	---	---	---	---	---	18,921
MINNESOTA LAKE	254	52,089	66,753	233	---	---	---	---	119,329
MINNETONKA BEACH	---	---	---	---	---	---	---	---	---
MIZPAH	---	---	---	---	---	---	---	---	---
MONTGOMERY	3,061	24,534	207,462	2,338	87,268	---	---	---	324,663
MONTROSE	6,297	6,604	289,265	7,704	11,681	---	---	26,176	347,727

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
OGILVIE	29,319	2,749	---	---	---	---	476,337	196	508,601
OKABENA	4,528	---	---	---	---	---	---	---	4,528
OKLEE	---	---	2,215	---	48,306	---	---	---	50,521
ONAMIA	17,326	14,548	25,784	4,690	79,410	---	---	---	141,758
ORMSBY	676	---	---	---	---	---	---	---	676
ORONOCO	---	140,746	---	---	---	---	---	---	140,746
ORR	629	18,488	---	18,821	---	---	---	---	37,938
ORTONVILLE	121,442	39,542	1,785,912	355,265	---	---	---	9,658	2,311,819
OSAKIS	5,948	168,163	1,527	9,346	56,137	---	---	19,430	260,551
OSLO	5,771	8,829	9,375	---	---	---	---	---	23,975
OSTRANDER	---	18,000	---	---	---	---	---	---	18,000
OTTERTAIL	1,221	33,452	35,985	6,816	---	---	---	---	77,474
PALISADE	---	56,854	---	---	---	---	---	---	56,854
PARKERS PRAIRIE	3,069	25,105	19,382	9,172	---	---	211,544	---	268,272
PAYNESVILLE	10,392	31,211	525,309	---	---	---	370,788	27,156	964,856
PEASE	---	---	---	---	---	---	1,484,331	---	1,484,331
PELICAN RAPIDS	3,276	119,365	537,899	9,038	299,846	29,680	12,800	30,831	1,042,735
PEMBERTON	---	17,773	---	2,484	---	---	---	321	20,578
PENNOCK	---	---	---	---	---	---	---	12,141	12,141
PEQUOT LAKES	2,239	4,594	341	120	---	---	---	---	7,294
PERHAM	14,877	120,136	237,599	131,950	843,835	14,336	---	---	1,362,733
PERLEY	---	---	---	---	---	---	---	---	---
PETERSON	868	---	---	11,997	---	---	---	---	12,865
PIERZ	129,691	19,674	8,550	7,419	---	---	---	---	165,334
PILLAGER	14,053	2,574	1,449	---	---	---	---	577	18,653
PINE ISLAND	60,187	16,533	680,796	52,518	1,806	---	---	3,880	815,720
PINE RIVER	6,038	9,258	828	345	---	---	75,738	9,298	101,505
PINE SPRINGS	---	---	---	---	---	---	---	---	---
PLATO	5,809	43,235	---	46,133	---	---	---	---	95,177
PLEASANT LAKE	---	---	---	5,144	---	---	---	---	5,144
PLUMMER	---	4,000	13,068	---	---	---	---	---	17,068
PORTER	---	5,543	---	---	4,041	---	---	---	9,584
PRESTON	5,172	26,506	11,330	11,309	787,740	---	---	20,000	862,057

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
RUTHTON	---	---	16,058	4,649	---	---	---	---	20,707
RUTLEDGE	2,293	---	---	1,856	---	---	---	545	4,694
SABIN	---	9,986	---	---	---	---	---	---	9,986
SACRED HEART	2,885	23,201	---	---	3,401	---	---	---	29,487
SANBORN	---	3,357	---	---	---	---	---	---	3,357
SANDSTONE	1,155	6,915	---	---	---	---	---	---	8,070
SARGEANT	---	---	---	---	---	---	---	---	---
SCANLON	3,810	5,196	31,406	---	---	---	---	---	40,412
SEAFORTH	---	---	---	625	---	---	---	---	625
SEBEKA	---	5,961	13,022	779	4,551	---	---	698	25,011
SEDAN	---	---	---	---	---	---	---	---	---
SHAFER	2,682	---	3,407	---	---	---	32,752	---	38,841
SHELLY	---	8,500	3,200	23,116	---	---	---	---	34,816
SHERBURN	495	1,720	41,287	9,293	---	---	---	---	52,795
SHEVLIN	---	16,490	---	---	---	---	---	---	16,490
SILVER BAY	9,010	34,552	720	47,298	---	4,344	---	104,687	200,611
SILVER LAKE	2,721	24,589	13,644	2,980	---	---	---	---	43,934
SKYLINE	---	3,900	---	---	---	---	---	---	3,900
SLAYTON	1,032	40,517	51,863	48,838	216	18,824	---	7,682	168,972
SOBIESKI	---	---	4,700	---	---	---	---	---	4,700
SOLWAY	---	---	---	---	---	---	---	---	---
SOUTH HAVEN	5,109	10,967	---	---	---	---	---	---	16,076
SPICER	10,881	51,074	592,636	43,455	644,597	---	---	208,543	1,551,186
SPRING GROVE	---	5,351	17,329	4,380	102,045	---	---	70,421	199,526
SPRING HILL	---	---	---	---	---	---	---	---	---
SPRING PARK	31,075	5,637	56,422	430	---	---	---	---	93,564
SPRING VALLEY	12,967	115,092	108,957	234,741	12,909	---	---	74,224	558,890
SPRINGFIELD	31,876	15,158	648,779	66,802	121,798	---	---	19,643	904,056
SQUAW LAKE	---	901	---	---	---	---	---	---	901
STACY	---	5,688	---	14,432	---	---	---	---	20,120
STARBUCK	24,147	24,150	45,745	---	---	---	---	12,224	106,266
STEEN	---	---	---	---	---	---	---	---	---
STEPHEN	13,555	1,548	367,968	11,516	---	249,300	---	5,015	648,902

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
TRIMONT	9,676	2,411	54,621	---	---	---	---	10,559	77,267
TROMMALD	109	---	6,013	277	---	---	---	---	6,399
TROSKY	---	---	---	---	---	---	---	---	---
TRUMAN	428	1,085	6,825	16,618	700	---	82,725	---	108,381
TURTLE RIVER	---	---	---	---	---	---	---	---	---
TWIN LAKES	---	---	---	---	---	---	---	---	---
TWIN VALLEY	---	19,743	14,189	22,272	---	---	---	19,814	76,018
TYLER	29,814	1,043	2,154	10,738	---	17,279	---	670,220	731,248
ULEN	---	1,648	426	457	---	---	---	692	3,223
UNDERWOOD	2,187	6,463	20,309	---	---	---	---	---	28,959
UPSALA	---	---	4,022	7,649	---	---	---	---	11,671
URBANK	---	---	---	---	---	---	---	---	---
UTICA	---	---	20,657	---	---	---	---	---	20,657
VERGAS	17,718	6,930	---	37,175	---	---	10,800	---	72,623
VERMILLION	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
VERNDALE	2,520	170,329	2,527	1,129	---	---	---	4,047	180,552
VERNON CENTER	2,928	15,356	6,913	---	---	---	---	---	25,197
VESTA	---	413	---	9,585	---	---	---	---	9,998
VICTORIA	6,193	21,229	81,634	101,647	---	---	---	---	210,703
VIKING	---	---	---	---	---	---	---	---	---
VILLARD	2,174	64,650	---	---	---	---	---	---	66,824
VINING	---	---	---	---	---	---	---	---	---
WABASHA	976	74,372	14,970	42,778	---	---	644,425	268,967	1,046,488
WABASSO	6,738	95,767	1,646	51,431	---	---	---	---	155,582
WAHKON	2,655	945	24,876	311	---	---	---	---	28,787
WALDORF	1,309	---	1,632	222,469	---	---	---	---	225,410
WALKER	207,445	92,895	96,830	36,055	124,348	---	---	---	557,573
WALNUT GROVE	---	92,516	3,361	8,550	---	---	---	---	104,427
WALTERS	---	16,705	21,233	705	---	---	---	---	38,643
WALTHAM	---	---	---	---	---	---	---	---	---
WANAMINGO	5,720	---	339,097	3,245	---	---	---	4,125	352,187
WANDA	536	7,571	2,018	---	---	---	---	---	10,125
WARBA	390	---	---	584	---	---	---	---	974

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1998

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
WRENSHALL	---	5,623	---	11,438	---	---	9,790	---	26,851
WRIGHT	---	---	---	---	---	---	---	---	---
WYKOFF	1,207	18,298	2,215	---	---	---	---	707	22,427
WYOMING	55,862	4,982	103,143	22,216	---	---	---	---	186,203
ZEMPLE	---	---	---	---	---	---	---	---	---
ZIMMERMAN	22,627	219,599	50,805	---	---	---	---	412,730	705,761
ZUMBRO FALLS	---	6,926	---	---	---	---	---	---	6,926
ZUMBROTA	4,522	21,722	112,201	1,249	178,625	---	---	---	318,319
TOTAL	<u>8,155,852</u>	<u>15,972,321</u>	<u>44,542,674</u>	<u>9,874,945</u>	<u>18,532,372</u>	<u>2,279,395</u>	<u>33,689,902</u>	<u>6,442,948</u>	<u>139,490,409</u>

**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[4]	1,637	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS	[23] [24]	760	62,106	48,216	13,890	961	---	14,851	---	---	200	---	---	---	---	---
ADRIAN	[0]	1,149	125,217	88,316	36,901	5,561	---	42,462	---	---	15,005	---	---	---	---	---
AITKIN	[4]	1,750	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		412	38,588	62,905	(24,317)	25,644	27,056	(25,729)	---	---	---	---	---	---	27,056	11,000
ALBANY		1,722	123,716	122,528	1,188	3,315	---	4,503	---	---	---	228,997	---	---	---	---
ALBERTA	[0]	134	7,824	17,404	(9,580)	---	---	(9,580)	---	---	(9,580)	---	---	---	---	---
ALDEN	[*]	609	34,569	19,615	14,954	3,195	---	18,149	---	---	---	3,915	---	---	---	---
ALPHA		151	7,055	29,490	(22,435)	---	---	(22,435)	---	---	---	---	---	---	---	---
ALTURA		378	16,172	27,728	(11,556)	---	1,479	(13,035)	---	---	---	---	---	---	---	---
ALVARADO	[0]	355	32,060	12,714	19,346	2,508	423	21,431	---	---	80,000	305,093	---	---	---	---
AMBOY		541	31,999	26,372	5,627	7,102	---	12,729	---	---	---	27,113	---	---	---	---
ANNANDALE		2,472	131,191	102,189	29,002	27,954	17,211	39,745	---	---	(49,464)	---	---	---	17,211	55,000
APPLETON	[1]	2,361	616,886	498,158	118,728	742,158	86,870	774,016	65,346	630,928	22,958	1,274,046	---	---	86,870	110,000
ARCO	[2]	100	12,643	13,449	(806)	3,314	1,444	1,064	---	---	---	---	---	---	1,444	2,297
ARGYLE	[0] [3]	615	130,819	82,747	48,072	67,850	44,065	71,857	---	---	(38,540)	6,552	231,442	44,065	25,000	---
ARLINGTON		1,914	256,269	185,423	70,846	82,556	---	153,402	---	---	327	112,781	62,641	309,944	---	---
ASHBY	[0]	476	34,719	35,685	(966)	407	---	(559)	---	---	---	6,189	---	---	---	---
ASKOV		346	36,597	45,627	(9,030)	329,057	---	320,027	327,230	---	---	1,012	---	---	---	---
ATWATER		1,063	83,882	34,683	49,199	9,366	---	58,565	20	---	---	9,500	---	---	---	---
AUDUBON	[0]	410	38,615	25,032	13,583	14,098	8,950	18,731	---	---	1,000	7,250	---	---	8,950	10,000
AURORA		1,930	139,792	142,726	(2,934)	2,040	---	(894)	---	---	15,000	10,592	---	---	---	---
AVOCA		143	7,073	9,663	(2,590)	117	---	(2,473)	---	---	---	5,029	---	---	---	---
AVON		1,112	77,845	44,220	33,625	---	---	33,625	---	---	(2,852)	23,177	---	---	---	---
BABBITT	[3]	1,577	328,728	277,232	51,496	19,758	---	71,254	---	---	---	176,570	---	---	---	---
BACKUS		278	20,700	38,272	(17,572)	---	---	(17,572)	---	---	---	---	---	---	---	---
BADGER	[0]	464	9,993	16,670	(6,677)	12,702	---	6,025	---	7,789	---	---	---	---	---	---
BAGLEY		1,427	124,181	123,207	974	4,353	19,769	(14,442)	---	---	---	167,688	---	---	19,769	6,606
BALATON		703	87,613	59,533	28,080	---	23,476	4,604	---	---	---	---	---	---	23,476	11,000
BARNESVILLE		2,205	184,924	182,183	2,741	58,799	79,340	(17,800)	---	---	79,798	10,081	---	---	37,628	31,250
BARNUM		501	37,234	54,292	(17,058)	5,457	---	(11,601)	---	---	(6,000)	---	---	---	---	---
BARRETT	[0]	346	28,462	39,589	(11,127)	---	---	(11,127)	---	---	---	---	---	---	---	---
BARRY	[0] [3]	28	2,239	3,557	(1,318)	1,204	---	(114)	---	---	---	---	---	---	---	---
BATTLE LAKE	[0]	739	56,127	33,335	22,792	---	6,233	16,559	---	---	(4,539)	4,175	157,905	6,233	167,000	---
BAUDETTE		1,157	153,627	154,405	(778)	---	---	(778)	---	---	---	---	---	---	---	---
BEARDSLEY	[0]	268	15,827	10,907	4,920	---	---	4,920	---	---	(150)	2,100	---	---	---	---
BEAVER BAY		153	31,595	34,592	(2,997)	---	---	(2,997)	---	15,289	---	15,289	---	---	---	---
BEAVER CREEK	[0]	252	19,893	9,261	10,632	3,776	4,009	10,399	---	---	(12)	---	---	---	4,009	10,000
BECKER		2,215	163,819	148,434	15,385	18,575	---	33,960	---	---	30,000	94,854	---	---	---	---
BEJOU	[0]	91	4,276	5,231	(955)	---	---	(955)	---	---	(955)	---	---	---	---	---
BELGRADE		700	47,836	61,395	(13,559)	---	1,769	(15,328)	---	---	---	---	---	---	1,769	1,500
BELLECHESTER		152	13,659	19,313	(5,654)	81	6,773	(12,346)	---	---	---	---	---	---	6,773	2,000
BELLINGHAM	[0]	233	16,308	23,756	(7,448)	---	---	(7,448)	---	---	(7,448)	---	---	---	---	---
BELTRAMI	[2]	126	9,441	12,517	(3,076)	4,020	---	944	3,775	---	---	---	---	---	---	---
BELVIEW		402	16,058	15,796	262	1,084	---	1,346	---	---	---	---	---	---	---	---
BERTHA		489	21,612	14,232	7,380	189	---	7,569	---	---	(39,000)	70,725	---	---	---	---
BIG FALLS	[0]	328	14,875	16,063	(1,188)	2,698	---	1,510	---	---	(2,400)	9,315	---	---	---	---
BIGELOW		224	16,075	33,355	(17,280)	8,569	---	(8,711)	8,569	---	---	---	---	---	---	---
BIGFORK	[0]	387	38,812	26,631	12,181	3,721	---	15,902	468	894	3,859	19,848	---	---	---	---
BINGHAM LAKE	[0]	152	36,788	14,418	22,370	5,000	---	27,370	5,000	---	18,898	8,472	---	---	---	---
BIRCHWOOD	[0]	1,029	55,069	55,474	(405)	4,492	---	4,087	---	---	(48)	---	---	---	---	---
BIRD ISLAND	[0]	1,310	108,843	74,682	34,161	---	9,150	25,011	---	---	(14,989)	6,631	---	---	9,150	30,000
BISCAY	[0]	123	4,721	5,968	(1,247)	---	---	(1,247)	---	---	(1,247)	---	---	---	---	---
BIWABIK		1,071	89,455	90,400	(945)	18,123	---	17,178	---	---	---	---	---	---	---	---
BLACKDUCK	[0]	745	40,351	49,754	(9,403)	4,745	---	(4,658)	---	---	(2,500)	2,973	---	---	---	---
BLOMKEST	[0] [3]	182	11,717	12,841	(1,124)	170	---	(954)	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		2,082	121,647	105,759	15,888	6,598	---	22,486	---	---	---	66,895	---	---	---	---
BORUP	[0] [1]	107	7,111	20,526	(13,415)	11,677	700	(2,438)	---	---	---	---	---	---	700	7,000

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BOVEY	[0] [1]	654	131,597	130,187	1,410	8,922	---	10,332	---	---	---	253	11,139	---	---	---
BOWLUS	[0]	252	18,186	13,297	4,889	1,608	---	6,497	---	---	---	---	---	---	---	---
BOYD		220	9,498	27,127	(17,629)	5,058	9,400	(21,971)	---	---	---	(21,303)	4,084	---	9,400	9,000
BRAHAM		1,193	106,486	43,811	62,675	4,179	6,076	60,778	---	---	---	---	1,875	---	6,076	15,000
BRANDON	[0]	467	24,914	32,370	(7,456)	---	---	(7,456)	---	---	---	---	14,667	---	---	---
BREWSTER		538	58,391	52,279	6,112	6,197	5,936	6,373	---	---	---	---	---	---	5,031	12,140
BRICELYN		411	25,643	21,634	4,009	---	---	4,009	---	---	---	---	---	---	---	---
BROOK PARK	[0]	131	10,160	8,226	1,934	---	2,460	(526)	---	---	---	---	---	---	2,460	1,000
BROOTEN	[1]	619	100,589	124,721	(24,132)	14,092	---	(10,040)	---	---	---	---	4,071	---	---	---
BROWERVILLE		767	69,407	59,427	9,980	332	---	10,312	---	---	---	---	152,242	---	---	---
BROWNS VALLEY	[0]	720	46,717	34,138	12,579	2,259	---	14,838	---	---	---	15,080	---	---	---	---
BROWNSDALE	[*]	705	9,781	14,107	(4,326)	---	---	(4,326)	---	---	---	---	4,726	---	---	---
BROWNTON		817	41,999	30,210	11,789	10,843	---	22,632	---	---	---	---	2,369	---	---	---
BUCKMAN	[0]	191	6,790	5,255	1,535	687	36	2,186	---	---	---	2,141	3,934	---	---	---
BUFFALO LAKE		735	22,826	68,557	(45,731)	---	---	(45,731)	---	---	---	(12,256)	---	---	---	---
BUHL		875	42,665	36,791	5,874	1,537	---	7,411	---	---	---	---	---	---	---	---
BUTTERFIELD	[3]	565	110,082	146,586	(36,504)	34,525	26,043	(28,022)	23,619	---	---	---	573,342	436,512	25,016	10,000
BYRON		3,150	183,538	157,936	25,602	37,407	16,100	46,909	---	---	---	---	164,376	---	16,100	20,000
CALLAWAY	[0]	215	15,178	20,788	(5,610)	717	---	(4,893)	---	---	---	(4,893)	---	---	---	---
CALUMET	[0]	373	16,106	11,785	4,321	19,571	---	23,892	---	---	19,571	---	22,841	---	---	---
CAMPBELL	[0]	225	12,232	8,971	3,261	245	---	3,506	---	---	---	---	---	---	---	---
CANBY		1,856	135,823	147,052	(11,229)	38,771	130,310	(102,768)	---	---	---	---	1,394,379	---	130,310	1,810,000
CANTON	[0] [3]	359	49,007	53,159	(4,152)	7,436	---	3,284	---	---	---	(40,972)	---	---	---	---
CARLOS	[3]	367	41,849	26,757	15,092	10,677	13,297	12,472	---	---	---	---	840	100,000	13,297	115,000
CARLTON	[3]	958	138,082	162,605	(24,523)	1,154	---	(23,369)	---	---	---	5,500	---	---	---	---
CARVER		1,070	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CASS LAKE	[0]	921	38,143	32,866	5,277	684	---	5,961	---	---	---	11,001	---	---	---	---
CENTER CITY	[0]	623	35,804	24,097	11,707	3,518	---	15,225	---	---	---	---	---	---	---	---
CENTERVILLE		2,476	370,967	123,515	247,452	22,202	---	269,654	---	---	---	---	267,356	320,736	---	---
CEYLON		425	25,090	47,007	(21,917)	54,162	13,849	18,396	---	---	42,097	---	17,838	---	13,849	15,000
CHANDLER		291	19,827	22,506	(2,679)	---	---	(2,679)	---	---	---	2,899	12,164	---	---	---
CHATFIELD		2,382	150,256	109,637	40,619	18,879	---	59,498	---	---	---	39,660	14,866	---	---	---
CHISAGO CITY		2,202	156,739	134,274	22,465	9,720	7,570	24,615	6,140	---	1,613	12,488	14,620	---	7,570	16,250
CHOKIO	[0]	519	41,252	19,974	21,278	---	20,551	727	---	---	---	(7,200)	---	---	20,551	8,000
CLARA CITY		1,316	128,713	53,148	75,565	8,271	---	83,836	139	---	---	---	---	---	---	---
CLAREMONT	[0] [3]	530	67,267	85,330	(18,063)	11,682	---	(6,381)	---	---	---	---	23,036	---	---	---
CLARISSA		635	41,860	32,866	8,994	---	5,349	3,645	---	---	---	---	---	---	5,349	---
CLARKFIELD		977	86,517	98,267	(11,750)	129,743	50,015	67,978	76,635	---	53,108	---	532	---	48,916	28,500
CLARKS GROVE	[*]	681	44,853	22,508	22,345	1,640	---	23,985	---	---	---	25,578	24,277	---	---	---
CLEAR LAKE		336	30,505	48,396	(17,891)	4,552	---	(13,339)	---	---	---	---	9,583	---	---	---
CLEARBROOK		557	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEARWATER	[3]	781	146,316	75,505	70,811	3,657	6,253	68,215	---	---	---	---	---	---	6,253	7,000
CLEMENTS	[0] [3]	187	12,094	20,121	(8,027)	2,131	---	(5,896)	---	---	---	(4,200)	---	---	---	---
CLEVELAND		748	44,665	47,696	(3,031)	15,269	12,212	26	8,051	---	4,794	---	89,652	225,000	12,212	12,500
CLIMAX		257	32,457	23,523	8,934	131	---	9,065	---	---	---	---	11,267	---	---	---
CLINTON	[0]	533	27,241	25,153	2,088	---	---	2,088	---	---	---	(11)	---	---	---	---
COHASSET	[0]	2,363	46,991	37,799	9,192	161	---	9,353	---	---	---	(676)	4,474	---	---	---
COKATO		2,480	225,650	171,970	53,680	15,945	---	69,625	---	---	---	---	10,972	---	---	3,174
COLD SPRING		2,938	146,543	125,808	20,735	53,867	44,570	30,032	153	32,252	---	14,500	550,752	---	11,815	30,000
COLERAINE	[0] [3]	1,067	161,939	138,810	23,129	7,122	---	30,251	---	---	---	---	---	---	---	---
COLOGNE	[*]	809	40,586	51,975	(11,389)	35,634	2,172	22,073	---	---	---	---	---	---	---	---
COMFREY		425	27,179	23,159	4,020	4,605	---	8,625	---	---	---	---	184,228	---	---	---
COMSTOCK	[0]	123	6,449	7,236	(787)	---	---	(787)	---	---	---	---	840	---	---	---
CONGER	[0]	133	7,699	5,585	2,114	134	443	1,805	---	---	---	---	---	---	---	---
COOK		672	64,089	72,358	(8,269)	---	---	(8,269)	---	---	---	---	---	---	---	---
CORRELL	[0]	53	3,430	2,309	1,121	---	---	1,121	---	---	---	---	---	---	---	---
COSMOS		597	48,997	43,978	5,019	6,131	---	11,150	---	---	---	---	12,081	---	---	---
COTTONWOOD		1,061	91,770	95,524	(3,754)	---	---	(3,754)	---	---	---	---	7,883	---	---	---

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
COURTLAND	[1]	470	60,121	134,126	(74,005)	523	---	(73,482)	---	---	---	22,424	---	---	---	
CROMWELL	[*]	205	8,010	3,501	4,509	---	---	4,509	---	---	---	---	---	---	---	
CROSBY	[*]	2,135	207,362	180,939	26,423	5,061	---	31,484	---	---	---	7,502	---	---	---	
CURRIE		281	20,444	30,681	(10,237)	2,109	---	(8,128)	---	---	(2,575)	1,549	---	---	---	
CUYUNA	[0]	218	9,339	6,239	3,100	---	---	3,100	---	---	---	---	---	---	---	
CYRUS	[0]	325	11,028	12,930	(1,902)	1,038	---	(864)	---	---	---	---	---	---	---	
DALTON	[0]	238	12,401	23,713	(11,312)	446	---	(10,866)	---	---	(22,093)	---	---	---	---	
DANUBE		553	36,002	36,884	(882)	471	---	(411)	---	---	---	---	---	---	---	
DARFUR		150	7,744	5,286	2,458	999	---	3,457	---	---	---	---	---	---	---	
DARWIN	[4]	241	---	---	---	---	---	---	---	---	---	---	---	---	---	
DASSEL		1,133	97,253	114,390	(17,137)	1,681	9,173	(24,629)	---	---	---	73,182	---	9,173	15,000	
DAWSON	[3]	1,586	253,412	322,974	(69,562)	8,131	10,465	(71,896)	---	---	---	1,261	---	10,465	10,000	
DE GRAFF	[2]	137	16,215	24,369	(8,154)	---	---	(8,154)	---	---	(5,712)	---	---	---	---	
DEER CREEK	[3]	306	30,859	19,093	11,766	2,611	---	14,377	---	---	---	6,043	---	---	---	
DEER RIVER	[0]	841	62,252	54,170	8,082	2,673	---	10,755	---	---	795	37,430	---	---	---	
DEERWOOD	[*]	525	57,595	61,886	(4,291)	7,853	---	3,562	---	---	---	---	---	---	---	
DELAVAN	[*]	223	11,162	9,991	1,171	---	---	1,171	---	---	---	23,751	---	---	---	
DENNISON		150	14,034	16,028	(1,994)	3,397	5,000	(3,597)	---	---	(1,993)	---	---	5,000	5,000	
DEXTER	[0]	305	23,206	7,300	15,906	10,597	---	26,503	8,891	---	---	---	---	---	---	
DODGE CENTR		2,133	112,799	121,313	(8,514)	3,377	---	(5,137)	---	---	(3,723)	---	---	---	---	
DONNELLY	[0]	225	27,709	27,483	226	100	---	326	---	---	---	---	---	---	---	
DOVER	[3]	452	52,747	54,245	(1,498)	23,666	1,230	20,938	11,327	12,339	18,051	1,068	---	1,230	---	
DOVRAY	[0]	55	4,892	187	4,705	56	5,003	(242)	---	---	---	---	---	---	---	
DUMONT	[0]	116	9,130	10,580	(1,450)	---	---	(1,450)	---	---	---	---	---	---	---	
DUNDAS		507	81,642	83,141	(1,499)	8,979	7,902	(422)	---	---	---	1,771	---	7,902	10,000	
DUNNELL		211	11,007	18,728	(7,721)	---	---	(7,721)	---	---	---	31,050	---	---	---	
EAGLE BEND		531	28,874	30,610	(1,736)	7,186	---	5,450	---	---	---	---	---	---	---	
EAGLE LAKE		1,808	65,129	72,362	(7,233)	7,570	---	337	---	---	62,218	---	---	---	---	
EASTON	[0]	220	11,124	17,354	(6,230)	---	---	(6,230)	---	---	---	9,753	---	---	---	
ECHO	[*]	293	24,967	18,709	6,258	---	701	5,557	---	---	(10,000)	---	---	701	---	
EDEN VALLEY		775	53,012	43,452	9,560	3,028	1,600	10,988	---	---	---	26,174	---	1,600	---	
EDGERTON		1,124	84,718	73,742	10,976	2,610	10,944	2,642	---	---	---	2,496	---	10,944	9,000	
EITZEN	[0]	241	11,264	11,407	(143)	128	---	(15)	---	---	---	---	---	---	---	
ELBA	[0]	229	5,001	5,461	(460)	4,752	2,475	1,817	---	---	---	---	---	---	---	
ELBOW LAKE	[0]	1,186	92,631	55,864	36,767	---	---	36,767	---	---	---	22,031	---	---	---	
ELGIN		776	49,484	78,981	(29,497)	120,025	49,989	40,539	120,000	---	6,090	205,159	131,000	49,989	---	
ELIZABETH	[0]	160	14,649	13,590	1,059	237	---	1,296	---	---	3,735	---	---	---	---	
ELKO		324	55,395	15,813	39,582	234,411	58,045	215,948	---	---	---	101,505	---	58,045	---	
ELKTON	[0] [3]	135	11,962	14,551	(2,589)	13,738	---	11,149	---	---	(16,082)	29,054	---	---	---	
ELLENDALE	[*]	553	30,205	25,546	4,659	328	---	4,987	---	---	(700)	3,089	---	---	---	
ELLSWORTH	[0] [1]	561	142,384	112,475	29,909	5,846	13,915	21,840	---	---	(15,000)	---	---	13,915	13,000	
ELMORE	[1]	688	106,251	117,987	(11,736)	18,166	7,275	(845)	13,003	---	---	82,869	---	6,305	10,000	
ELYSIAN		474	61,397	79,732	(18,335)	3,440	32,131	(47,026)	---	---	---	602,242	---	32,131	6,625	
EMMONS	[0]	430	10,402	14,923	(4,521)	47	---	(4,474)	---	---	---	---	---	---	---	
ERSKINE	[3]	420	99,107	80,035	19,072	939,497	7,507	951,062	---	933,713	(300)	1,902,396	1,540,000	7,507	782,000	
EVANSVILLE	[0]	570	29,913	23,109	6,804	---	---	6,804	---	---	---	---	---	---	---	
EXCELSIOR		2,348	220,863	205,338	15,525	13,964	---	29,489	---	---	83,950	18,305	---	---	---	
EYOTA	[3]	1,610	254,872	186,878	67,994	23,178	40,616	50,556	---	---	---	---	---	34,167	381,525	
FAIRFAX		1,322	106,194	122,530	(16,336)	---	---	(16,336)	---	---	9,197	32,847	---	---	---	
FELTON	[0]	200	4,963	5,647	(684)	---	---	(684)	---	---	(684)	---	---	---	---	
FERTILE	[3]	857	98,369	69,347	29,022	---	10,614	18,408	---	---	---	---	---	10,614	10,100	
FINLAYSON	[*] [3]	251	30,107	67,899	(37,792)	---	---	(37,792)	---	---	---	---	---	21,805	8,000	
FISHER		407	29,053	23,003	6,050	423	---	6,473	---	---	---	16,483	---	---	---	
FLOODWOOD	[*]	571	34,154	18,447	15,707	---	---	15,707	---	---	---	---	---	---	---	
FLORENCE	[0]	47	2,173	2,148	25	---	---	25	---	---	---	---	---	---	---	
FOLEY		2,137	123,188	67,285	55,903	4,147	6,000	54,050	---	---	---	14,804	---	6,000	7,000	
FORESTON	[0]	375	19,489	14,404	5,085	---	---	5,272	---	---	---	5,103	---	---	---	
FOSSTON	[3]	1,504	209,559	216,108	(6,549)	8,061	5,745	(4,233)	---	---	60,223	82,355	---	5,745	57,000	

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FOUNTAIN		323	36,272	44,683	(8,411)	---	---	(8,411)	---	---	---	5,600	---	---	---	---
FRANKLIN		501	22,698	28,508	(5,810)	---	---	(5,810)	---	---	---	---	---	---	---	---
FRAZEE	[0]	1,231	59,207	38,606	20,601	---	---	20,601	---	---	---	---	4,599	---	---	---
FREEBORN		294	23,702	9,607	14,095	625	---	14,720	---	---	---	---	14,317	---	---	---
FREEPORT		566	50,006	26,732	23,274	5,226	2,041	26,459	---	---	---	6,500	---	---	2,041	10,000
FROST		234	20,459	22,778	(2,319)	463	---	(1,856)	---	---	---	---	1,603	---	---	---
FULDA	[2]	1,260	151,285	128,011	23,274	86,632	123,509	(13,603)	---	---	---	425,154	550,000	32,658	547,000	---
GARFIELD	[*]	272	30,002	14,291	15,711	---	4,971	10,740	---	---	---	---	1,013	---	4,971	2,000
GARVIN		128	11,281	19,054	(7,773)	8,430	4,898	(4,241)	7,589	---	---	---	976	---	4,898	2,557
GARY	[0]	193	13,699	9,803	3,896	6,458	234	10,120	6,458	---	---	14,700	---	---	---	---
GAYLORD		2,086	204,872	140,091	64,781	83,724	38,898	109,607	68,979	---	---	87,496	20,581	---	38,898	20,000
GENEVA		448	15,069	21,918	(6,849)	35	---	(6,814)	---	---	---	(63,000)	69,165	---	---	---
GEORGETOWN	[0]	104	3,372	5,124	(1,752)	---	---	(1,752)	---	---	---	---	---	---	---	---
GHENT		315	37,297	33,661	3,636	6,665	9,748	553	---	---	---	377	1,532	---	9,748	9,466
GIBBON	[0]	746	44,868	43,854	1,014	---	---	1,014	---	---	---	---	---	---	---	---
GILBERT		1,890	136,353	222,133	(85,780)	---	38,871	(124,651)	---	---	---	(18,759)	99,854	---	---	---
GLENVILLE		785	21,742	36,078	(14,336)	896	---	(13,440)	---	---	---	---	23,104	---	---	---
GLYNDON	[0]	942	57,558	44,164	13,394	14,609	5,904	22,099	---	---	---	38,000	---	---	5,904	15,000
GONVICK		291	26,288	31,437	(5,149)	3,146	215	(2,218)	---	---	---	---	---	---	215	3,000
GOOD THUNDER		589	45,009	29,661	15,348	831	2,932	13,247	---	---	---	---	---	---	3,134	10,000
GOODHUE	[0]	693	45,822	33,366	12,456	1,023	3,573	9,906	---	---	---	---	---	---	---	---
GOODRIDGE		110	10,932	15,949	(5,017)	---	---	(5,017)	---	---	---	14,107	13,063	26,000	---	---
GRACEVILLE		649	48,922	37,832	11,090	2,140	27,331	(14,101)	---	---	---	(16,000)	16,740	398,505	27,331	393,000
GRANADA	[23] [24]	372	20,134	12,433	7,701	---	---	7,701	---	---	---	---	---	---	---	---
GRAND MARAIS		1,235	155,549	177,098	(21,549)	---	---	(21,549)	---	---	---	7,424	49,067	---	---	---
GRAND MEADOW	[*] [3]	987	91,596	70,354	21,242	9,581	---	30,823	---	---	---	---	---	---	---	---
GREEN ISLE	[0]	293	11,496	13,957	(2,461)	---	---	(2,461)	---	---	---	---	---	---	---	---
GREENBUSH		826	91,682	89,116	2,566	10,767	1,566	11,767	---	---	---	86,197	---	---	1,566	2,000
GREY EAGLE		358	15,651	23,349	(7,698)	85	---	(7,613)	85	---	---	---	---	---	---	---
GROVE CITY	[3]	594	69,356	74,408	(5,052)	---	14,230	(19,282)	---	---	---	---	---	---	13,307	15,000
GRYGLA	[*] [3]	238	28,818	30,916	(2,098)	7,568	3,940	1,530	---	---	---	(9,373)	21,194	---	3,940	11,105
HACKENSACK		256	46,593	47,525	(932)	665	21,571	(21,838)	---	---	---	---	---	---	11,571	220,000
HADLEY	[*] [2]	79	6,519	8,939	(2,420)	---	---	(2,420)	---	---	---	---	---	---	---	---
HALLOCK		1,261	122,185	135,562	(13,377)	410	---	(12,967)	---	---	---	(5,000)	10,632	---	---	---
HALSTAD		600	57,251	50,993	6,258	---	---	6,258	---	---	---	---	---	---	---	---
HAMBURG	[0]	529	26,416	27,572	(1,156)	---	---	(1,156)	---	---	---	---	3,200	---	---	---
HAMMOND		203	17,341	14,153	3,188	591	3,060	719	---	---	---	---	---	---	2,400	3,000
HAMPTON		449	12,919	12,985	(66)	---	---	2,511	---	---	---	---	---	---	---	---
HANCOCK		720	62,473	37,985	24,488	6,131	---	30,619	5,235	---	---	17,327	---	---	---	---
HANLEY FALLS		235	36,146	30,000	6,146	3,728	6,490	3,384	---	---	---	---	235,348	---	6,490	7,494
HANSKA		440	20,380	36,336	(15,956)	6,498	---	(9,458)	---	---	---	---	---	---	---	---
HARDWICK	[0]	227	11,633	13,605	(1,972)	---	7,021	(8,993)	---	---	---	(12,040)	154	---	7,021	2,893
HARMONY	[*]	1,106	47,557	44,232	3,325	243	---	3,568	---	---	---	---	6,768	---	---	---
HARRIS	[0]	1,078	22,535	31,649	(9,114)	2,524	4,431	(11,021)	---	---	---	---	---	---	4,431	10,000
HARTLAND		297	15,166	25,262	(10,096)	---	---	(10,096)	---	---	---	---	---	---	---	---
HATFIELD		58	4,589	2,109	2,480	555	---	3,035	---	---	---	---	---	---	---	---
HAWLEY		1,743	141,386	117,191	24,195	6,888	30,975	108	---	---	---	(492)	---	---	---	---
HAYFIELD	[3]	1,314	191,965	148,849	43,116	2,967	34,714	11,369	---	---	---	30,000	---	785,000	34,714	785,000
HAYWARD	[0]	235	13,372	20,118	(6,746)	1,710	---	(5,036)	1,251	---	---	(4,000)	---	---	---	---
HECTOR		1,146	80,890	150,083	(69,193)	---	---	(69,193)	---	---	---	(15,000)	---	---	---	---
HENDERSON		860	56,102	70,990	(14,888)	1,306	---	(13,582)	---	38	---	13,000	4,318	---	---	---
HENDRICKS		683	68,971	46,784	22,187	4,722	5,704	21,205	---	---	---	---	6,690	---	5,704	8,031
HENDRUM	[0]	297	14,440	21,212	(6,772)	9,733	678	2,283	---	---	---	7,578	---	---	---	---
HENNING		790	47,825	32,443	15,382	---	---	15,382	---	---	---	---	56,509	---	---	---
HERMAN		475	32,402	60,522	(28,120)	871	---	(27,249)	---	---	---	(8,300)	---	---	---	---
HERON LAKE	[2]	761	79,863	99,653	(19,790)	747	---	(19,043)	---	---	---	17,947	330	---	---	---
HEWITT	[0]	260	10,339	22,063	(11,724)	1,544	---	(10,180)	---	---	---	(24,784)	---	---	---	---
HILL CITY	[1]	520	102,197	99,417	2,780	116	---	2,896	---	---	---	19,618	12,332	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HILLS		617	43,613	71,334	(27,721)	---	220	(27,941)	---	---	---	(14,030)	---	---	220	400
HILLTOP	[3]	777	142,771	142,380	391	690	---	1,081	---	690	---	---	---	---	---	---
HINCKLEY		1,164	217,761	111,135	106,626	30,457	43,221	93,862	---	---	---	10,160	296,714	455,000	43,221	55,000
HITTERDAL		230	12,036	16,098	(4,062)	---	---	(4,062)	---	---	---	8,908	---	---	---	---
HOFFMAN	[0]	638	55,516	27,547	27,969	1,963	---	29,932	---	---	---	---	3,661	---	---	---
HOKAH		702	20,597	11,959	8,638	587	---	9,225	---	---	---	---	---	---	---	---
HOLDINGFORD		639	75,639	71,564	4,075	---	---	4,075	---	---	---	74,589	1,985	---	---	---
HOLLAND	[0]	202	15,639	6,604	9,035	101	---	9,136	---	---	---	---	---	---	---	---
HOLLANDALE		277	10,162	19,519	(9,357)	1,896	---	(7,461)	---	---	---	---	14,893	---	---	---
HOLLOWAY		117	4,550	14,661	(10,111)	8,008	---	(2,103)	8,008	---	---	---	---	---	---	---
HOLT	[0]	98	651	297	354	---	---	354	---	---	---	---	---	---	---	---
HOUSTON	[*]	1,000	51,618	44,282	7,336	---	---	7,336	---	---	---	---	14,314	---	---	---
HOWARD LAKE	[3]	1,749	350,639	303,866	46,773	67,202	---	113,975	---	---	---	95,823	17,746	---	---	---
HOYT LAKES		2,287	223,543	292,102	(68,559)	---	---	(68,559)	---	---	---	(48,363)	8,768	---	---	---
IHLEN	[0]	92	11,150	11,876	(726)	---	---	(726)	---	---	---	---	---	---	---	---
IONA	[0] [1]	151	13,103	15,452	(2,349)	35	---	(2,314)	---	---	---	(2,500)	---	---	---	---
IRON JUNCTION	[0]	128	2,581	1,370	1,211	388	328	1,271	---	---	---	---	---	---	---	993
IRONTON	[*]	565	61,838	46,569	15,269	8,673	1,750	22,192	---	---	---	---	1,155	---	1,750	3,000
ISANTI		2,072	102,858	82,478	20,380	20,308	---	40,688	---	---	---	63,529	---	---	---	---
ISLE		650	65,595	39,783	25,812	795	---	26,607	---	---	---	---	---	---	---	---
IVANHOE	[1]	722	165,692	129,358	36,334	9,795	32,601	13,528	---	---	---	---	8,963	---	32,601	19,680
JANESVILLE		2,052	106,007	66,655	39,352	15,261	30,744	23,869	---	353	12,356	3,404	---	---	20,744	20,000
JASPER		597	75,851	82,598	(6,747)	1,416	21,350	(26,681)	---	---	---	(3,500)	---	---	21,350	8,000
JEFFERS		440	22,959	25,620	(2,661)	465	---	(2,196)	---	---	---	---	2,675	---	---	---
JOHNSON	[0]	36	1,021	1,128	(107)	---	---	(107)	---	---	---	(500)	---	---	---	---
KANDIYOHI	[0]	528	28,574	30,462	(1,888)	300	---	(1,588)	---	---	---	---	2,090	---	---	---
KARLSTAD		875	49,646	42,162	7,484	2,709	---	10,193	---	---	---	(18,630)	32,505	---	---	---
KASOTA	[3]	687	60,388	73,064	(12,676)	10,885	1,850	(3,641)	---	---	---	---	8,594	---	1,850	16,000
KEEWATIN	[0]	1,102	39,835	13,799	26,036	---	---	26,036	---	---	---	---	---	---	---	---
KELLIHER	[0] [3]	372	27,290	45,538	(18,248)	1,007	---	(17,241)	---	---	---	31,000	---	---	---	---
KELLOGG		442	34,808	32,745	2,063	1,799	---	3,862	---	---	---	---	---	---	---	---
KENNEDY		316	32,648	26,946	5,702	6,696	6,133	6,265	---	---	---	---	1,535	---	6,133	2,454
KENNETH	[0]	73	3,357	2,898	459	408	---	867	---	---	---	---	---	---	---	---
KENSINGTON		288	16,753	19,711	(2,958)	---	---	(2,958)	---	---	---	---	---	---	---	---
KENT	[0]	121	6,379	4,186	2,193	---	---	2,193	---	---	---	---	---	---	---	---
KENYON		1,591	111,767	86,940	24,827	---	---	24,827	---	---	---	---	2,500	---	---	---
KERKHOVEN	[*]	740	65,352	26,535	38,817	8,888	1,656	46,049	---	---	---	9,656	1,477	---	1,656	8,000
KETTLE RIVER		193	21,013	15,015	5,998	169	---	6,167	---	---	---	---	---	---	---	---
KIESTER	[0]	590	26,313	15,077	11,236	11,161	140	22,257	---	---	---	(35,000)	22,201	---	6,982	35,000
KILKENNY	[0]	168	5,410	6,340	(930)	---	---	(930)	---	---	---	---	4,948	---	---	---
KIMBALL		684	52,510	73,624	(21,114)	15,363	9,625	(15,376)	8,737	---	---	(7,777)	12,499	---	9,625	33,000
KINNEY	[0]	242	11,756	32,702	(20,946)	6,344	---	(14,602)	---	---	---	---	---	---	---	---
LA PRAIRIE	[0]	522	28,717	24,543	4,174	---	---	4,174	---	---	---	---	---	---	---	---
LA SALLE		93	9,612	19,207	(9,595)	131	---	(9,464)	---	---	---	(2,292)	9,390	---	---	---
LAFAYETTE	[1]	480	123,769	144,325	(20,556)	354	3,043	(23,245)	---	---	---	(8,500)	11,907	---	3,043	8,294
LAKE BENTON	[1]	666	146,472	150,390	(3,918)	11,460	3,534	4,008	---	---	---	312,088	748,640	1,100,000	3,534	7,417
LAKE BRONSON		257	18,718	21,987	(3,269)	---	---	(3,269)	---	---	---	(3,269)	---	---	---	---
LAKE CRYSTAL		2,178	188,220	149,125	39,095	3,547	18,874	23,768	---	---	---	---	11,691	---	18,874	10,000
LAKE LILLIAN	[0]	228	13,009	17,837	(4,828)	748	---	(4,080)	---	---	---	---	---	---	---	---
LAKE PARK		702	86,563	82,541	4,022	---	25,892	(21,870)	---	---	---	(8,000)	---	---	25,744	9,500
LAKE WILSON	[3]	307	74,274	55,706	18,568	393	---	18,961	---	---	---	---	9,449	---	---	---
LAKEFIELD	[4]	1,689	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKELAND	[0]	2,066	159,095	113,409	45,686	5,519	---	51,205	---	---	---	---	31,444	---	---	---
LAMBERTON		959	74,902	55,776	19,126	839	---	19,965	---	---	---	9,500	11,523	---	---	---
LANCASTER	[0]	339	22,816	24,101	(1,285)	16,789	3,500	12,004	---	---	---	---	---	---	3,500	13,000
LANDFALL	[0]	633	39,889	33,186	6,703	---	---	6,703	---	---	---	---	7,508	---	---	---
LANESBORO	[4]	850	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,122	105,926	42,286	63,640	13,093	---	76,733	---	---	---	---	82,243	1,935,000	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LEROY		932	102,061	110,423	(8,362)	573	8,129	(15,918)	---	---	---	(2,158)	30,493	---	8,129	2,928
LESTER PRAIRIE	[0]	1,245	87,531	8,075	79,456	2,677	44,648	37,485	---	---	---	9,389	28,910	---	29,240	25,000
LEWISTON		1,487	77,105	62,922	14,183	12,773	---	26,956	---	---	---	---	29,181	---	---	---
LEWISVILLE	[1]	297	30,630	30,651	(21)	---	---	(21)	---	---	---	(9,242)	---	---	---	4,764
LEXINGTON		2,279	84,634	104,211	(19,577)	3,415	---	(16,162)	---	---	---	11,190	---	---	---	---
LINDSTROM		2,866	233,345	98,993	134,352	11,054	50,536	94,870	---	---	---	4,234	---	---	50,536	35,000
LISMORE		247	22,310	23,969	(1,659)	110	85	(1,634)	---	---	---	(9,500)	---	---	---	---
LITTLEFORK		878	53,375	45,253	8,122	---	---	8,122	---	---	---	---	22,544	---	---	---
LONG LAKE		1,915	192,147	112,791	79,356	3,458	---	82,814	---	---	---	---	7,711	---	---	---
LONSDALE	[0]	1,412	81,616	73,426	8,190	55,538	---	63,728	53,099	---	---	---	11,858	---	---	---
LORETTO	[0]	526	47,165	30,755	16,410	3,247	---	19,657	---	3,247	---	---	---	---	---	---
LOWRY	[0]	233	5,714	39,029	(33,315)	---	---	(33,315)	---	---	---	(31,027)	---	---	---	---
LUCAN	[0]	228	16,420	9,960	6,460	---	---	6,460	---	---	---	---	---	---	---	---
LYLE		508	56,310	35,495	20,815	17,331	9,263	28,883	5,895	---	11,436	2,419	24,918	---	---	---
LYND	[2]	303	41,590	52,142	(10,552)	3,308	---	(7,244)	---	---	---	8,791	---	---	---	---
MABEL	[0]	747	70,914	68,153	2,761	1,510	---	4,271	---	---	---	32,131	---	---	---	---
MADELIA		2,232	447,007	267,939	179,068	74,277	131,719	121,626	---	---	---	(11,000)	---	---	131,719	124,483
MADISON		1,909	193,409	252,470	(59,061)	8,011	---	(51,050)	---	---	---	16,851	10,064	---	---	---
MADISON LAKE		741	46,127	32,780	13,347	1,557	---	14,904	---	---	---	11,000	---	---	---	---
MAGNOLIA	[*] [3]	155	26,638	34,133	(7,495)	17,564	2,251	7,818	---	---	---	---	---	---	2,251	10,275
MAHNOMEN		1,200	104,311	98,964	5,347	141	7,546	(2,058)	---	---	---	(24,905)	74,439	---	7,546	28,883
MANCHESTER	[0]	69	2,608	3,235	(627)	765	---	138	---	---	---	---	---	---	---	---
MANTORVILLE		1,005	28,515	40,529	(12,014)	---	---	(12,014)	---	---	---	---	7,097	---	---	---
MAPLE LAKE	[0]	1,528	157,488	70,327	87,161	55,041	55,226	86,976	30,342	---	---	---	408	---	55,226	45,000
MAPLE PLAIN	[*]	2,223	115,753	53,399	62,354	---	---	62,354	---	---	---	---	---	---	---	---
MAPLETON		1,558	137,502	81,848	55,654	8,626	2,187	62,093	---	---	---	(40,428)	---	2,187	---	---
MAPLEVIEW	[0] [3]	202	25,927	31,624	(5,697)	9	---	(5,688)	9	---	---	---	614	---	---	---
MARBLE	[0]	617	26,889	24,582	2,307	---	---	2,307	---	---	---	2,400	---	---	---	---
MARIETTA	[0]	197	12,049	9,924	2,125	82	---	2,207	---	---	---	(10,000)	69,550	---	---	---
MAYER	[0]	530	32,675	10,707	21,968	2,064	---	24,032	---	---	---	(549)	12,039	---	---	---
MAYNARD		429	32,524	50,267	(17,743)	11,481	7,850	(14,112)	---	---	---	(8,000)	2,104	---	7,850	11,000
MAZEPPA		762	23,269	28,252	(4,983)	5,378	---	395	---	---	---	---	---	---	---	---
MC INTOSH	[1]	656	87,097	77,139	9,958	2,067	19,500	(7,475)	---	---	---	3,009	14,010	---	19,500	7,000
MC KINLEY	[0]	117	10,250	13,182	(2,932)	258	---	(2,674)	---	---	---	---	---	---	---	---
MEADOWLANDS	[0]	123	10,290	7,573	2,717	267	---	2,984	---	---	---	---	---	---	---	---
MEDFORD		784	36,643	43,153	(6,510)	---	---	(6,510)	---	---	---	---	---	---	---	---
MENAHGA		1,136	60,181	118,232	(58,051)	1,066	---	(56,985)	---	---	---	4,800	---	---	---	---
MIDDLE RIVER	[0]	274	18,156	13,326	4,830	858	4,920	768	---	---	---	---	---	---	4,920	2,000
MILACA		2,385	188,647	209,950	(21,303)	5,614	49,315	(65,004)	---	---	---	---	389,248	405,094	49,315	15,000
MILAN		330	16,513	15,890	623	63	---	686	---	---	---	---	---	---	---	---
MILLVILLE		170	10,486	5,148	5,338	---	---	5,338	---	---	---	---	---	---	---	---
MILROY		290	20,470	18,067	2,403	---	---	2,403	---	---	---	---	---	---	---	---
MINNEOTA		1,433	153,499	137,456	16,043	5,750	31,507	(9,714)	---	---	---	(171)	171	---	31,507	10,994
MINNESOTA LAKE	[3]	680	93,876	70,695	23,181	19,403	---	42,584	---	---	---	---	3,917	---	---	---
MINNETONKA BEACH	[0]	582	40,107	37,234	2,873	1,838	---	4,711	---	---	---	1,035	---	---	---	---
MONTGOMERY		2,568	153,005	116,397	36,608	22	---	36,630	---	---	---	---	---	---	---	---
MONTROSE	[0]	1,054	60,651	45,105	15,546	2,143	---	17,689	---	---	---	20,441	---	---	---	---
MOOSE LAKE		2,126	61,570	58,618	2,952	---	---	2,952	---	---	---	---	5,582	---	---	---
MORGAN	[3]	939	320,307	206,874	113,433	20,767	---	134,200	---	---	---	259,613	14,377	---	---	---
MORRISTOWN	[0]	852	73,230	16,648	56,582	10,767	18,965	48,384	54	---	---	---	6,050	---	18,965	10,000
MORTON		440	29,383	22,451	6,932	---	---	6,932	---	---	---	---	---	---	---	---
MOTLEY		490	123,727	96,681	27,046	161	42,636	(15,429)	---	---	---	41,027	---	49,264	41,900	19,000
MOUNTAIN LAKE		2,066	190,452	115,852	74,600	3,097	2,697	75,000	---	---	---	34,605	33,084	---	2,697	47,600
MURDOCK		277	28,427	61,219	(32,792)	---	---	(32,792)	---	---	---	(36,300)	29,617	---	---	---
MYRTLE	[0] [3]	64	3,069	596	2,473	---	---	2,473	---	---	---	---	---	---	---	---
NASHUA	[0]	57	981	542	439	---	---	439	---	---	---	---	---	---	---	---
NASHWAUK	[4]	975	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[0] [3]	265	15,698	10,677	5,021	1,006	---	6,027	---	---	---	(4,400)	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
RIVERTON		120	10,345	5,942	4,403	---	---	4,403	---	---	---	---	---	---	---	---
ROCKVILLE	[0]	662	36,763	9,697	27,066	10,683	12,963	24,786	6,155	---	---	(801)	---	---	12,963	---
ROGERS	[3]	2,039	293,164	267,347	25,817	---	---	25,817	---	---	---	4,926	---	---	---	---
ROLLINGSTONE		737	39,920	36,415	3,505	695	---	4,200	---	---	---	8,283	258	---	---	---
ROSCOE		138	7,030	7,970	(940)	---	---	(940)	---	---	---	---	---	---	---	---
ROSE CREEK	[0] [3]	373	44,485	35,816	8,669	532	---	9,201	---	---	---	---	1,058	---	---	---
ROSEAU		2,759	296,597	260,313	36,284	52,653	80,443	8,494	---	---	(65,232)	27,145	---	---	80,443	83,968
ROTHSAY	[0]	452	45,344	23,515	21,829	13,812	18,134	17,507	9,233	---	4,518	---	150	---	---	7,000
ROUND LAKE	[4]	458	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROYALTON	[0]	854	54,945	30,244	24,701	4,624	7,019	22,306	---	---	---	465	---	---	7,019	7,000
RUSH CITY		1,641	91,597	127,142	(35,545)	10,700	---	(24,845)	---	---	14,000	629,042	3,553,000	46,850	---	---
RUSHFORD		1,633	68,062	56,388	11,674	3,644	---	15,318	---	---	---	25,643	---	---	---	---
RUSHFORD VILLAGE	[0]	686	14,003	12,316	1,687	1,451	---	3,138	---	---	---	---	---	---	---	---
RUSHMORE		363	25,287	52,815	(27,528)	2,585	---	(24,943)	---	---	(4,196)	1,519	---	---	---	---
RUSSELL		387	22,874	42,299	(19,425)	77	165	(19,513)	---	---	---	---	---	---	165	---
RUTHTON	[2]	319	31,071	47,704	(16,633)	16,504	19,261	(19,390)	---	---	---	---	---	---	19,261	7,000
SABIN	[0]	493	46,532	21,478	25,054	837	6,225	19,666	---	---	---	---	---	---	6,225	20,000
SACRED HEART	[3]	582	101,757	122,036	(20,279)	131,742	8,297	103,166	81,381	---	---	480,307	---	---	8,297	---
SANBORN		447	26,775	30,005	(3,230)	12	---	(3,218)	---	---	6,863	7,860	---	---	---	---
SANDSTONE		2,069	113,647	81,481	32,166	931	11,173	21,924	---	---	---	---	---	---	11,173	4,000
SARGEANT	[0]	78	4,040	4,495	(455)	63	---	(392)	---	---	---	---	---	---	---	---
SCANLON	[3]	886	148,643	144,619	4,024	22,156	26,400	(220)	---	---	(36,606)	690,232	749,658	25,710	---	---
SEBEKA	[0]	656	44,182	12,408	31,774	1,308	3,438	29,644	---	---	(393)	5,958	---	---	2,938	16,984
SHAFER	[0] [3]	397	73,448	22,779	50,669	46,069	28,840	67,898	32,345	---	---	100	---	---	28,840	27,140
SHELLY	[0]	203	19,375	30,975	(11,600)	2,339	5,040	(14,301)	---	---	---	2,558	---	---	5,040	1,900
SHERBURN		1,091	76,092	54,642	21,450	6,016	---	27,466	---	---	---	63,826	---	---	---	---
SILVER BAY		2,062	410,501	313,007	97,494	15,874	---	113,368	---	---	---	406,343	---	---	---	---
SILVER LAKE		805	51,116	40,921	10,195	2,575	5,061	7,709	---	---	1,250	---	---	---	5,061	---
SKYLINE		340	15,662	14,365	1,297	---	5,379	(4,082)	---	---	---	197,493	220,000	5,379	---	---
SLAYTON	[3]	2,158	187,745	260,577	(72,832)	23,207	---	(49,625)	---	---	---	56,211	---	---	---	---
SOUTH HAVEN		201	7,035	7,549	(514)	---	---	(514)	---	---	---	---	---	---	---	---
SPICER		1,173	84,534	80,654	3,880	22,588	---	26,468	---	---	---	---	---	---	---	---
SPRING GROVE	[0]	1,228	117,644	54,413	63,231	123	---	63,354	---	---	---	6,191	---	---	---	---
SPRING PARK		1,826	160,352	110,382	49,970	41,424	---	91,394	---	---	---	---	---	---	---	---
SPRING VALLEY		2,484	248,121	170,549	77,572	---	11,066	66,506	---	---	(19,432)	5,699	---	---	---	---
SPRINGFIELD		2,195	188,274	242,711	(54,437)	586	---	(53,851)	---	---	---	72,349	---	---	---	---
STACY	[3]	1,278	114,742	48,153	66,589	7,183	36,615	37,157	4,833	---	34,400	---	---	---	---	---
STARBUCK	[0]	1,186	174,643	55,339	119,304	5,989	57,548	67,745	---	---	---	---	180,000	57,548	220,000	---
STEEN	[0]	181	11,885	14,840	(2,955)	1,809	141	(1,287)	---	---	---	---	---	---	141	257
STEPHEN		691	80,584	90,530	(9,946)	56,349	2,250	44,153	---	---	(20,000)	---	---	---	2,250	15,000
STEWART	[*]	573	26,835	26,360	475	343	---	818	---	---	---	---	---	---	---	---
STORDEN		269	18,568	53,674	(35,106)	---	---	(35,106)	---	---	---	---	---	---	---	---
STRANDQUIST		81	4,150	1,406	2,744	---	---	2,744	---	---	2,048	696	---	---	---	---
STRATHCONA	[0]	43	246	157	89	---	---	89	---	---	---	---	---	---	---	---
ST. BONIFACIUS	[*]	1,753	123,475	62,985	60,490	41,903	7,203	95,190	---	---	101,786	---	---	---	---	---
ST. CLAIR		722	41,752	29,371	12,381	5,713	---	18,094	---	---	---	2,109	---	---	---	---
ST. FRANCIS		3,959	152,807	147,641	5,166	---	---	5,166	---	---	---	41,594	---	---	---	---
ST. HILAIRE	[0]	295	21,043	30,139	(9,096)	214	---	(8,882)	---	---	(6,500)	---	---	---	---	---
ST. LEO		108	9,676	7,424	2,252	58	1,380	930	---	---	630	---	---	---	1,380	2,932
ST. MARTIN	[0]	284	32,588	12,971	19,617	4,046	3,568	20,095	3,894	---	---	---	---	---	3,568	9,924
SWANVILLE	[0] [3]	319	44,404	29,624	14,780	254	---	15,034	---	---	(41,000)	76,785	---	---	---	---
TACONITE	[0]	313	---	17,140	(17,140)	---	---	(17,140)	12,526	---	---	(4,615)	---	---	---	---
TAUNTON	[1]	171	26,333	43,098	(16,765)	10,881	10,307	(16,191)	---	---	---	---	---	---	10,307	8,316
TAYLORS FALLS		813	108,935	66,356	42,579	7,855	---	50,434	---	---	---	60,703	---	---	---	---
THOMSON	[0]	145	12,597	10,563	2,034	1,557	---	3,591	---	---	(4,000)	---	---	---	---	---
TINTAH	[0] [2]	70	7,095	2,840	4,255	6,589	5,300	5,544	6,589	---	---	---	---	---	5,300	3,000
TONKA BAY		1,505	122,732	184,777	(62,045)	---	---	(62,045)	---	---	(1,019)	3,014	---	---	---	---
TOWER	[0] [24]	494	59,657	46,550	13,107	6,498	---	19,605	6,498	---	---	---	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
TRACY	[3]	2,037	310,825	312,757	(1,932)	44,011	---	42,079	---	---	---	217,100	1,883	---	---	---
TRIMONT		732	70,664	101,261	(30,597)	34,474	30,100	(26,223)	5,800	---	4,209	---	---	150,000	30,000	50,000
TROMMALD	[3]	111	7,516	8,120	(604)	544	---	(60)	---	---	---	(16,617)	---	---	---	---
TROSKY		122	6,945	3,665	3,280	---	231	3,049	---	---	---	---	---	---	231	290
TRUMAN		1,279	129,205	93,636	35,569	15,206	26,870	23,905	---	---	---	2,735	23,159	---	26,419	---
TWIN LAKES		140	6,359	10,816	(4,457)	3,109	---	(1,348)	---	---	---	---	---	---	---	---
TWIN VALLEY	[1]	806	169,593	182,187	(12,594)	54,612	53,244	(11,226)	---	---	---	---	1,220	---	53,244	32,000
TYLER		1,231	116,501	109,912	6,589	4,055	10,452	192	---	---	---	---	---	---	10,452	16,619
ULEN		536	22,026	42,884	(20,858)	4,576	---	(16,282)	1,761	2,815	---	16,224	---	---	---	---
UNDERWOOD	[0]	310	19,750	25,553	(5,803)	5,504	---	(299)	5,504	---	---	3,435	---	---	---	---
UPSALA	[*]	408	39,348	22,818	16,530	404	---	16,934	---	---	---	41,702	---	---	---	---
UTICA		211	15,715	14,885	830	3,771	---	4,601	3,771	---	---	---	---	---	---	---
VERGAS	[0]	280	32,662	16,264	16,398	28,570	27,878	17,090	---	---	---	(7,400)	---	---	27,878	11,000
VERMILLION		510						FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
VERNDALE		554	39,491	43,456	(3,965)	436	9,029	(12,558)	---	---	---	---	73,629	9,029	56,571	---
VERNON CENTER		331	41,581	21,554	20,027	657	105	20,579	---	---	---	70,720	---	105	3,000	---
VESTA		329	25,318	23,495	1,823	---	---	1,823	---	---	---	(3,000)	---	---	---	---
VICTORIA		3,792	133,639	274,152	(140,513)	7,905	8,021	(140,629)	---	---	---	19,901	---	8,021	46,500	---
VIKING		89	1,200	1,936	(736)	---	---	(736)	---	---	---	---	---	---	---	---
WABASHA	[0] [3]	2,566	401,217	215,032	186,185	34,341	---	220,526	---	2,849	---	4,696	---	---	---	---
WABASSO		693	62,997	43,774	19,223	---	---	19,223	---	---	---	4,500	---	---	---	---
WALDORF		244	13,156	14,888	(1,732)	---	2,509	(4,241)	---	---	---	(4,200)	---	---	---	---
WALKER	[3]	992	347,453	220,399	127,054	10,704	53,853	83,905	---	---	---	105,547	---	53,853	86,609	---
WALNUT GROVE		628	42,649	51,399	(8,750)	3,035	---	(5,715)	---	---	---	---	---	---	---	---
WALTERS	[0]	75	2,919	1,915	1,004	32	399	637	---	---	---	---	---	---	---	---
WALTHAM	[0] [3]	161	15,177	9,497	5,680	1,603	---	7,283	---	---	---	---	---	---	---	---
WANAMINGO		939	82,620	53,351	29,269	16,054	---	45,323	---	---	---	50,000	---	---	---	---
WANDA	[0]	99	7,711	6,394	1,317	785	---	2,102	---	---	---	---	---	---	---	---
WARBA		138	5,052	3,451	1,601	481	---	2,082	---	---	---	---	---	---	---	---
WARREN		1,754	132,347	107,575	24,772	26,787	22,865	28,694	---	---	---	1,689	21,811	22,865	25,000	---
WARROAD		1,896	162,324	147,311	15,013	2,413	---	17,426	---	---	---	---	---	---	---	---
WATERTOWN		2,704	204,861	114,335	90,526	37,823	62,220	66,129	15,216	---	---	---	580,000	62,220	250,000	---
WATERVILLE		1,835	153,607	88,672	64,935	19,729	42,593	42,071	---	78	---	7,304	---	42,593	---	---
WATKINS	[0]	861	50,883	33,277	17,606	1,503	---	19,109	1,020	---	---	---	---	---	---	---
WATSON	[3]	201	44,545	39,185	5,360	42	---	5,402	14,914	---	---	(1,000)	---	---	---	---
WAUBUN	[0] [3]	398	34,523	26,752	7,771	485	---	8,256	---	---	---	984	---	---	---	---
WAVERLY	[0]	665	53,487	31,911	21,576	630	---	22,206	---	---	---	(20,155)	---	---	---	---
WELCOME		787	44,670	55,210	(10,540)	---	---	(10,540)	---	---	---	---	---	---	---	---
WELLS		2,393	213,590	211,489	2,101	16,161	---	18,262	---	---	---	129,757	---	---	---	---
WENDELL	[0]	161	9,331	17,683	(8,352)	---	---	(8,352)	---	---	---	(20,000)	13,726	---	---	---
WEST CONCORD	[0] [3]	908	120,861	61,647	59,214	6,802	---	66,016	---	---	---	10,000	666	---	---	---
WESTBROOK		840	75,933	63,892	12,041	---	---	12,041	---	---	---	---	---	---	---	---
WHEATON		1,643	227,542	120,245	107,297	---	71,700	35,597	---	---	---	2,890	---	71,700	28,000	---
WILDER	[0]	79	10,680	2,180	8,500	35	4,740	3,795	---	---	---	---	---	4,740	2,000	---
WILLERNIE		571	32,479	34,400	(1,921)	---	---	(1,921)	---	---	---	---	---	---	---	---
WILMONT		348	20,645	46,014	(25,369)	946	---	(24,423)	---	---	---	(10,000)	---	---	---	---
WINGER	[3]	152	23,395	34,554	(11,159)	11,385	3,136	(2,910)	---	---	---	(27,896)	---	---	---	83,000
WINNEBAGO		1,515	122,895	79,563	43,332	4,453	19,147	28,638	---	---	117	474,140	56,373	4,897	62,500	---
WINSTED		1,802	123,330	85,435	37,895	3,652	---	41,547	---	---	1,236	82,792	---	---	---	---
WINTHROP		1,342	235,096	138,253	96,843	28,619	27,431	98,031	---	---	---	8,311	---	27,431	9,865	---
WINTON	[0]	159	7,673	9,006	(1,333)	---	---	(1,333)	---	---	---	(1,500)	---	---	---	---
WOLVERTON	[0]	153	21,495	12,384	9,111	---	3,192	5,919	---	---	---	125	---	3,192	3,200	---
WOOD LAKE		410	43,228	50,890	(7,662)	122	10,781	(18,321)	---	---	---	11,550	29,295	---	10,781	---
WOODLAND		498	9,758	13,455	(3,697)	11,896	15,234	(7,035)	---	---	---	(11,550)	29,295	15,234	---	---
WOODSTOCK		148	6,621	6,605	16	3,771	390	3,397	---	---	---	---	---	---	---	---
WRENSHALL		337	16,465	18,247	(1,782)	22	---	(1,760)	---	---	---	6,698	---	---	---	---
WYKOFF		474	59,128	51,097	8,031	6,915	5,826	9,120	---	---	---	48,447	---	5,826	5,000	---
WYOMING	[*] [3]	2,793	377,581	419,201	(41,620)	200,798	23,597	135,581	543	---	---	---	---	23,597	15,000	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ZIMMERMAN		2,420	293,170	261,500	31,670	2,424	40,079	(5,985)	---	---	---	---	22,630	400,000	40,079	85,000
ZUMBRO FALLS	[3]	234	36,833	40,564	(3,731)	2,444	9,712	(10,999)	---	---	---	(5,000)	---	---	9,712	20,000
ZUMBROTA		2,535	296,474	214,246	82,228	33,454	---	115,682	---	---	---	61,600	10,233	---	---	---
TOTAL		<u>402,194</u>	<u>36,026,237</u>	<u>31,990,619</u>	<u>4,035,618</u>	<u>6,570,698</u>	<u>3,597,270</u>	<u>7,009,046</u>	<u>686,420</u>	<u>2,081,803</u>	<u>225,989</u>	<u>1,652,075</u>	<u>19,362,236</u>	<u>16,881,672</u>	<u>3,218,194</u>	<u>8,924,806</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, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses							Interest Payments	Principal Payments
ADA	[23] [24]	1,637	97,549	246,165	(148,616)	29,600	---	(119,016)	---	18,185	7,492	---	2,589	---	---
ADAMS	[23] [24]	760	61,727	67,061	(5,334)	1,163	---	(4,171)	---	---	---	(8,200)	---	---	---
ADRIAN	[0]	1,149	50,713	36,159	14,554	2,708	---	17,262	---	---	---	11,185	---	---	---
AITKIN	[6]	1,750	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		412	51,160	85,744	(34,584)	1,727	13,348	(46,205)	---	---	---	---	---	13,348	10,000
ALBANY		1,722	127,018	147,828	(20,810)	10,899	---	(9,911)	---	---	---	---	36,195	---	---
ALBERTA	[0]	134	7,598	15,406	(7,808)	---	---	(7,808)	---	---	---	(7,808)	---	---	---
ALBERTVILLE		2,893	210,072	206,722	3,350	2,055	42,362	(36,957)	---	---	---	---	41,006	42,362	57,568
ALDEN	[*]	609	28,096	18,124	9,972	9,412	---	19,384	---	---	---	---	476	---	---
ALPHA		151	5,501	15,667	(10,166)	---	---	(10,166)	---	---	---	---	---	---	---
ALTURA		378	14,136	35,309	(21,173)	---	721	(21,894)	---	---	---	---	---	---	---
ALVARADO	[0]	355	193,902	---	193,902	2,508	423	195,987	---	---	---	---	294,611	---	---
AMBOY		541	73,960	118,926	(44,966)	19,793	5,674	(30,847)	11,500	---	---	---	16,705	5,685	7,000
ANNANDALE		2,472	147,319	131,891	15,428	36,248	---	51,676	---	---	---	---	28,291	---	---
APPLETON	[3]	2,361	---	---	---	---	---	---	---	---	---	---	---	---	---
ARCO		100	9,368	15,784	(6,416)	2,839	5,950	(9,527)	---	---	---	(3,000)	---	5,950	3,000
ARGYLE	[3]	615	---	---	---	---	---	---	---	---	---	---	---	---	---
ARLINGTON		1,914	157,599	100,711	56,888	11,771	---	68,659	---	---	---	15,000	760	---	---
ASHBY	[0]	476	35,197	20,158	15,039	14,462	---	29,501	---	---	---	86,550	5,813	7,194	---
ASKOV		346	18,853	12,426	6,427	196	---	6,623	---	---	---	---	2,196	---	---
ATWATER		1,063	41,278	23,784	17,494	4,351	21,845	---	69	---	---	4,750	---	---	---
AUDUBON	[0]	410	26,037	4,804	21,233	2,244	3,047	20,430	---	---	---	(10,000)	27,397	3,047	14,000
AURORA		1,930	201,900	175,422	26,478	11,700	---	38,178	---	---	---	65,000	---	---	---
AVON		1,112	111,753	44,467	67,286	---	---	67,286	---	---	---	73,772	18,450	---	---
BABBITT	[3]	1,577	---	---	---	---	---	---	---	---	---	---	---	---	---
BACKUS		278	19,457	53,016	(33,559)	3,287	---	(30,272)	---	---	---	---	---	---	---
BADGER	[0]	464	7,561	887	6,674	1,581	---	8,255	---	---	---	---	---	---	---
BAGLEY		1,427	129,855	134,903	(5,048)	4,551	31,104	(31,601)	---	---	---	---	1,629,604	31,104	10,394
BALATON		703	55,138	49,745	5,393	23,297	700	27,990	---	---	---	---	21,386	---	---
BARNESVILLE		2,205	105,854	104,642	1,212	29,484	45,674	(14,978)	13,182	---	---	15,879	1,278	22,824	18,750
BARNUM		501	69,606	107,487	(37,881)	8,421	---	(29,460)	---	---	---	4,418	12,310	---	---
BARRETT	[0]	346	25,913	70,871	(44,958)	---	---	(44,958)	---	---	---	---	---	---	---
BARRY	[3]	28	---	---	---	---	---	---	---	---	---	---	---	---	---
BATTLE LAKE	[0]	739	44,076	38,681	5,395	1,976	---	7,371	---	---	---	---	3,994	---	---
BAUDETTE		1,157	53,213	61,223	(8,010)	---	---	(8,010)	---	---	---	---	---	---	---
BEARDSLEY	[0]	268	17,230	9,727	7,503	6,100	---	13,603	---	---	---	(1,566)	3,563	---	---
BEAVER BAY		153	44,853	34,792	10,061	---	---	10,061	---	---	---	(1,566)	3,563	---	---
BEAVER CREEK	[0]	252	45,266	7,009	38,257	12	11,521	26,748	---	---	---	2,012	17,234	11,521	28,843
BECKER		2,215	438,245	684,727	(246,482)	37,547	---	(208,935)	---	---	---	80,000	2,394	---	---
BELGRADE		700	64,221	96,414	(32,193)	49,919	30,343	(12,617)	25,000	---	---	---	---	216,076	21,744
BELLECHESTER		152	15,524	36,433	(20,909)	1,099	3,785	(23,595)	---	---	---	---	---	3,785	6,000
BELLINGHAM	[0]	233	14,410	19,152	(4,742)	412	---	(4,330)	---	---	---	(4,330)	---	---	---
BELVIEW	[18]	402	48,638	29,608	19,030	2,485	---	21,515	---	---	---	---	---	---	---
BERTHA		489	52,010	64,712	(12,702)	132	---	(12,570)	---	---	---	---	1,346	---	---
BETHEL		438	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION						
BIG FALLS	[0]	328	6,917	7,831	(914)	210	---	(704)	---	---	---	(2,400)	5,696	---	---
BIGFORK	[0]	387	25,552	22,687	2,865	2,710	---	5,575	473	---	894	3,860	5,119	---	---
BIRCHWOOD	[0]	1,029	85,719	75,780	9,939	6,613	---	16,552	---	---	---	(34,529)	36,423	---	---
BIRD ISLAND	[0]	1,310	26,386	31,496	(5,110)	---	---	(5,110)	---	---	---	(15,110)	10,538	---	---
BIWABIK		1,071	75,188	49,716	25,472	---	---	25,472	---	---	---	---	11,018	---	---
BLACKDUCK	[0]	745	39,628	41,077	(1,449)	3,295	---	1,846	---	---	---	(4,080)	1,589	---	---
BLOMKEST	[3]	182	---	---	---	---	---	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		2,082	383,121	320,112	63,009	13,205	87,903	(11,689)	---	---	---	37,213	7,891	87,903	96,047
BLUFFTON		196	8,920	10,430	(1,510)	9,529	4,424	3,595	1,256	---	---	---	---	4,424	3,400
BOCK	[0]	122	10,074	5,809	4,265	---	---	4,265	---	---	---	---	---	---	---
BORUP	[3]	107	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY	[3]	654	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS	[0]	252	6,530	10,191	(3,661)	2,728	---	(933)	---	---	---	---	---	---	---
BRAHAM		1,193	228,763	149,500	79,263	11,068	15,655	74,676	---	---	---	---	14,240	15,655	17,000

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CYRUS	[0]	325	19,655	17,804	1,851	1,132	2,250	733	---	---	---	(1,700)	---	---	2,250	5,000
DALTON	[0]	238	12,835	29,974	(17,139)	13,822	8,886	(12,203)	5,235	---	---	---	---	---	8,194	4,000
DANUBE		553	17,548	32,276	(14,728)	794	---	(13,934)	---	---	---	---	---	---	---	---
DANVERS		102	---	14,569	(14,569)	25,351	7,318	3,464	---	---	---	---	---	---	7,318	15,000
DARWIN	[6]	241	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DASSEL		1,133	175,020	201,598	(26,578)	5,081	15,138	(36,635)	---	---	---	---	5,419	---	15,138	10,000
DAWSON	[3]	1,586	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER CREEK	[3]	306	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER RIVER	[0]	841	88,959	61,296	27,663	53,105	33,873	46,895	30,584	---	17,754	795	---	---	33,873	27,000
DEERWOOD	[*]	525	62,491	68,105	(5,614)	65	---	(5,549)	---	---	---	---	---	---	---	---
DELAVAN		223	5,200	2,269	2,931	---	---	2,931	---	---	---	---	685	---	---	---
DENNISON		150	13,770	28,099	(14,329)	---	---	(14,329)	---	---	---	(3,428)	---	---	---	---
DENT	[0]	198	13,143	4,615	8,528	1,007	1,073	8,462	---	---	---	32,177	---	---	1,073	7,373
DEXTER	[0]	305	7,235	7,426	(191)	18,260	---	18,069	13,680	---	---	---	2,021	---	---	---
DODGE CENTER		2,133	250,022	252,363	(2,341)	1,201	58,829	(59,969)	---	---	---	3,723	---	---	57,537	45,000
DONNELLY	[0]	225	11,268	16,119	(4,851)	121	---	(4,730)	---	---	---	---	557	---	---	---
DOVER	[3]	452	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DUMONT	[0]	116	5,469	4,486	983	---	---	983	---	---	---	---	---	---	---	---
DUNDAS	[0]	507	86,943	55,283	31,660	89,428	130,107	(9,019)	---	209,161	---	---	2,226,578	2,053,404	130,107	17,309
DUNNELL		211	9,416	8,712	704	---	---	704	---	---	---	---	4,064	---	---	---
EAGLE BEND		531	15,895	16,052	(157)	4,914	---	4,757	---	---	---	---	1,249	---	---	---
EAGLE LAKE		1,808	170,481	144,530	25,951	23,575	6,482	43,044	---	---	---	39,652	---	---	6,482	---
EAST GULL LAKE		898	191,577	371,172	(179,595)	177,257	119,775	(122,113)	2,685	---	---	---	46,058	---	119,775	119,925
EASTON	[0]	220	24,483	21,831	2,652	---	---	2,652	---	---	---	---	---	---	---	---
ECHO		293	36,372	47,486	(11,114)	1,692	15,333	(24,755)	---	---	---	(10,000)	---	---	15,200	7,000
EDEN VALLEY		775	62,838	138,034	(75,196)	8,723	5,650	(72,123)	---	---	---	---	2,753	---	5,650	3,000
EDGERTON		1,124	48,771	52,515	(3,744)	1,300	---	(2,444)	---	---	---	---	1,854	---	---	---
EITZEN	[0]	241	22,279	12,620	9,659	874	---	10,533	---	---	---	---	18,949	---	---	105,000
ELBOW LAKE	[0]	1,186	85,139	45,472	39,667	---	---	39,667	---	---	---	---	12,676	---	---	---
ELGIN	[*]	776	75,777	75,300	477	1,705	---	2,182	---	---	---	5,918	---	---	---	---
ELIZABETH	[0]	160	10,650	14,203	(3,553)	---	---	(3,553)	---	---	---	(960)	---	---	---	---
ELKO	[*]	324	80,821	18,079	62,742	30,560	---	93,302	---	---	---	(15,274)	26,351	---	---	---
ELKTON	[3]	135	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELLEDALE	[*]	553	39,526	14,781	24,745	23,592	6,593	41,744	---	---	---	(900)	13,763	---	6,593	10,000
ELLSWORTH	[3]	561	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE	[3]	688	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELYSIAN		474	74,863	179,265	(104,402)	10,118	8,957	(103,241)	---	---	---	---	---	---	8,957	---
EMMONS	[0]	430	9,644	12,187	(2,543)	194	---	(2,349)	---	---	---	---	---	---	---	---
ERSKINE	[3]	420	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	[0]	570	33,195	30,542	2,653	3,371	---	6,024	---	---	---	(227,347)	449,929	---	---	---
EXCELSIOR		2,348	306,930	265,453	41,477	18,540	---	60,017	---	---	---	33,950	15,763	---	---	---
EYOTA	[3]	1,610	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRFAX		1,322	156,968	74,460	82,508	2	41,638	40,872	---	---	---	4,598	3,112	---	41,638	57,898
FELTON	[0]	200	3,456	6,190	(2,734)	---	---	(2,734)	---	---	---	(2,734)	---	---	---	---
FERTILE	[3]	857	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FINLAYSON	[3]	251	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FISHER		407	19,480	17,864	1,616	416	---	2,032	---	---	---	---	1,407	---	---	---
FLENSBURG	[*]	211	7,341	6,856	485	---	---	485	---	---	---	---	---	---	---	---
FLOODWOOD		571	40,357	52,317	(11,960)	131,465	6,338	113,167	1,733	129,352	---	11,229	129,352	---	6,338	6,101
FOLEY		2,137	232,052	184,461	47,591	47,591	59,724	(9,782)	---	---	---	---	14,480	---	59,724	66,432
FORESTON	[0]	375	18,354	13,579	4,775	14,192	---	18,967	---	---	---	---	---	---	---	---
FOSTON	[3]	1,504	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FOUNTAIN		323	28,803	23,956	4,847	---	---	4,847	---	---	---	---	---	---	---	---
FRANKLIN		501	26,471	39,151	(12,680)	2,907	---	(9,773)	---	---	---	---	---	---	---	---
FRAZEE	[0]	1,231	35,289	47,243	(11,954)	2,256	---	(9,698)	---	---	---	---	341	---	---	---
FREEBORN		294	12,841	4,208	8,633	6,880	---	15,513	---	---	---	---	---	---	---	---
FREEPORT		566	54,818	33,347	21,471	21,483	26,228	16,726	---	---	---	6,500	---	---	26,228	10,000
FROST	[*]	234	---	---	---	27,265	23,336	3,929	---	926	(30,000)	144,748	805,732	---	20,016	40,682
FULDA		1,260	47,411	37,080	10,331	1,729	---	12,060	---	---	---	---	34,471	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
GARFIELD	[*]	272	25,050	20,457	4,593	279,613	1,450	282,756	1,028	278,585	---	697,810	---	---	1,450	1,827
GAYLORD		2,086	106,107	237,879	(131,772)	12,659	---	(119,113)	---	---	162,494	---	---	---	---	---
GEM LAKE	[0]	458	25,262	12,314	12,948	4,961	---	17,909	---	---	700	---	---	---	---	---
GENEVA		448	6,618	10,026	(3,408)	6,074	---	2,666	---	---	5,000	27,888	---	---	---	---
GEORGETOWN	[0]	104	4,383	5,387	(1,004)	---	---	(1,004)	---	---	---	---	---	---	---	---
GHENT		315	24,973	27,005	(2,032)	5,546	1,158	2,356	---	---	(1,686)	2,598	---	---	1,158	5,450
GIBBON	[0]	746	24,126	17,355	6,771	---	---	6,771	---	---	---	---	---	---	---	---
GILBERT		1,890	130,454	251,199	(120,745)	---	---	(120,745)	---	---	(11,739)	---	---	---	---	---
GILMAN		208	6,831	9,335	(2,504)	1,923	---	(581)	---	---	(10,000)	16,201	---	---	---	---
GLENVILLE		785	30,944	35,597	(4,653)	1,103	7,311	(10,861)	---	---	6,219	---	---	---	---	---
GLYNDON	[0]	942	86,997	32,892	54,105	46,037	35,516	64,626	40,109	---	29,000	---	---	---	35,516	39,635
GONVICK		291	19,562	9,018	10,544	3,145	214	13,475	---	---	---	---	---	---	214	3,000
GOOD THUNDER		589	38,530	19,440	19,090	57	---	19,147	---	---	---	38,980	---	---	---	---
GOODHUE	[0]	693	49,583	44,484	5,099	150	1,444	3,805	---	---	6,911	12,029	---	---	---	---
GOODRIDGE		110	7,840	25,866	(18,026)	---	---	(18,026)	---	---	(24,287)	13,891	85,000	---	6,800	85,000
GRACEVILLE		649	16,641	8,642	7,999	---	---	7,999	---	---	---	---	---	---	---	---
GRANADA		372	12,329	28,043	(15,714)	17,053	2,820	(1,481)	5,429	---	2,928	---	---	---	2,820	20,000
GRAND MARAIS		1,235	292,863	352,890	(60,027)	1,738	(58,289)	---	---	---	(81,270)	147,467	---	---	---	---
GRAND MEADOW	[3]	987	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRASSTON	[0]	110	5,443	7,893	(2,450)	3,679	---	1,229	---	---	---	---	---	---	---	---
GREEN ISLE	[0]	293	18,244	6,725	11,519	367	---	11,886	---	---	---	---	---	---	---	---
GREENFIELD		1,827	23,868	54,450	(30,582)	2,117	---	(28,465)	---	---	---	---	---	---	---	---
GREENWOOD		705	59,910	88,309	(28,399)	15,096	---	(13,303)	---	---	---	20,216	---	---	---	---
GREY EAGLE		358	45,173	24,860	20,313	781	27,166	(6,072)	575	---	9,591	---	---	---	27,166	---
GROVE CITY	[3]	594	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRYGLA	[3]	238	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HACKENSACK		256	72,851	70,651	2,200	4,353	34,685	(28,132)	---	---	---	173,619	161,991	19,685	232,066	---
HALLOCK		1,261	45,133	77,790	(32,657)	---	---	(32,657)	---	---	(47,000)	30,381	---	---	---	---
HALSTAD		600	44,141	47,832	(3,691)	---	---	(3,691)	---	---	---	2,751	---	---	---	---
HAMBURG	[0]	529	14,465	25,525	(11,060)	5,000	---	(6,060)	---	---	---	---	---	---	---	---
HAMPTON		449	24,705	32,072	(7,367)	3,694	---	(3,673)	---	---	---	---	---	---	---	---
HANCOCK		720	52,488	56,061	(3,573)	22,776	---	19,203	---	18,376	30,133	---	---	---	---	---
HANLEY FALLS		235	22,709	18,847	3,862	3,457	5,461	1,858	---	---	---	239,438	---	---	5,461	---
HANSKA		440	27,579	43,059	(15,480)	8,343	11,509	(18,646)	---	---	---	---	185,000	11,509	215,000	---
HARDWICK	[0]	227	6,441	27,333	(20,892)	7,553	350	(13,689)	---	---	20,847	---	---	---	350	4,000
HARMONY		1,106	113,096	129,949	(16,853)	243	34,723	(51,333)	---	---	---	---	---	---	34,723	49,157
HARRIS	[0]	1,078	11,874	56,036	(44,162)	20,457	6,647	(30,352)	---	---	---	---	---	---	6,647	15,000
HARTLAND		297	7,306	7,435	(129)	15,781	18,612	(2,960)	---	---	8,225	---	---	---	9,650	13,000
HATFIELD		58	2,389	1,511	878	518	---	1,396	---	---	---	---	---	---	---	---
HAWLEY		1,743	182,093	118,150	63,943	---	---	63,943	---	---	73,000	---	---	---	---	---
HAYFIELD	[3]	1,314	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HAYWARD	[0]	235	13,169	22,018	(8,849)	2,276	---	(6,573)	2,276	---	4,000	---	---	---	---	---
HECTOR		1,146	177,065	215,815	(38,750)	72,554	65,725	(31,921)	66,738	---	---	---	---	---	65,725	68,301
HENDERSON		860	47,109	49,298	(2,189)	648	---	(1,541)	---	---	36	13,000	1,906	---	---	---
HENDRICKS		683	16,008	19,662	(3,654)	23	---	(3,631)	---	---	(23,489)	23,124	---	---	---	---
HENDRUM	[0]	297	26,301	6,850	19,451	53,404	47,052	25,803	---	53,404	903	---	---	---	1,844	7,226
HENNING		790	65,880	80,260	(14,380)	354	2,006	(16,032)	---	---	---	---	---	---	2,006	29,623
HERMAN		475	16,811	59,028	(42,217)	357	---	(41,860)	---	---	(15,014)	4,140	---	---	---	---
HERON LAKE		761	76,555	60,216	16,339	2,338	8,597	10,080	---	---	(57,253)	---	---	---	7,450	25,000
HEWITT	[0]	260	5,169	8,614	(3,445)	497	---	(2,948)	---	---	---	---	---	---	---	---
HILL CITY	[3]	520	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS		617	18,049	39,392	(21,343)	7,796	---	(13,547)	---	---	(13,352)	---	---	---	---	---
HILLTOP	[3]	777	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HINCKLEY		1,164	309,089	332,854	(23,765)	14,628	26,511	(35,648)	---	---	8,840	46,971	---	---	26,497	214,836
HITTERDAL	[*]	230	3,745	6,764	(3,019)	---	---	(3,019)	---	---	(2,898)	---	---	---	---	---
HOFFMAN	[0]	638	32,057	22,314	9,743	1,400	---	11,143	---	---	---	---	---	---	---	---
HOKAH		702	42,815	78,253	(35,438)	587	---	(34,851)	---	---	(24,000)	---	---	---	---	---
HOLDINGFORD		639	72,721	130,102	(57,381)	---	---	(57,381)	---	---	---	---	---	---	---	---
HOLLAND	[0]	202	11,791	4,393	7,398	89	---	7,487	---	---	(2,826)	---	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HOLLANDALE		277	15,302	6,284	9,018	2,279	---	11,297	---	---	---	(20,000)	23,743	---	---	---
HOLLOWAY		117	4,095	6,107	(2,012)	12,457	---	10,445	12,457	---	---	---	---	---	---	---
HOUSTON	[*]	1,000	87,258	65,015	22,243	---	3,891	18,352	---	---	---	---	93,798	---	3,891	10,887
HOWARD LAKE	[3]	1,749	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOYT LAKES		2,287	154,880	173,815	(18,935)	---	---	(18,935)	---	---	---	5,866	1,815	---	---	---
IHLEN	[0]	92	11,204	9,736	1,468	---	---	1,468	---	---	---	---	---	---	---	---
IONA	[3]	151	---	---	---	---	---	---	---	---	---	---	---	---	---	---
IRON JUNCTION	[0]	128	6,120	2,840	3,280	66	---	3,346	---	---	---	2,120	---	---	---	---
IRONTON	[*]	565	40,138	41,628	(1,490)	1,581	---	91	---	---	---	---	1,155	---	---	---
ISANTI		2,072	262,305	236,444	25,861	793,196	183,358	635,699	---	---	663,764	63,530	172,776	548,167	183,358	685,004
ISLE		650	64,268	60,511	3,757	795	---	4,552	---	---	---	---	---	---	---	---
IVANHOE	[3]	722	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE		2,052	127,750	101,687	26,063	15,939	40,694	1,308	---	705	11,291	---	---	---	25,694	35,000
JASPER		597	95,071	48,295	46,776	5,377	18,051	34,102	---	---	3,500	---	---	---	18,051	31,354
JEFFERS		440	13,835	11,696	2,139	293	---	2,432	---	---	---	---	---	---	---	---
KANDIYOHI	[0]	528	36,993	32,020	4,973	---	---	4,973	---	---	---	4,000	---	---	---	---
KARLSTAD		875	37,493	44,060	(6,567)	961	---	(5,606)	---	---	---	(15,000)	15,497	---	---	---
KASOTA	[3]	687	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,102	96,645	78,717	17,928	2,500	---	20,428	---	---	---	---	3,439	---	---	---
KELLIHER	[3]	372	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KELLOGG		442	21,266	58,918	(37,652)	679	---	(36,973)	---	---	---	---	---	---	---	---
KENNEDY		316	17,056	11,447	5,609	---	---	5,609	---	---	---	---	3,915	---	---	---
KENSINGTON		288	5,248	14,154	(8,906)	---	---	(8,906)	---	---	---	---	---	---	---	---
KENYON		1,591	190,924	193,874	(2,950)	81,729	65,738	13,041	49,708	---	---	23,677	655	---	64,150	60,000
KERKHOVEN	[*]	740	56,038	36,026	20,012	5,085	9,988	15,109	---	---	---	44,987	25,388	---	9,988	35,000
KETTLE RIVER		193	23,523	21,640	1,883	5,944	34,040	(26,213)	---	---	---	(3,427)	---	---	8,453	5,000
KIESTER	[0]	590	22,557	9,676	12,881	---	---	28,042	---	---	---	17,791	---	---	---	---
KIMBALL		684	64,372	95,133	(30,761)	25,897	11,012	(15,876)	18,092	---	---	---	81,000	177,500	11,012	100,000
KINNEY	[0]	242	20,862	25,326	(4,464)	---	---	(4,464)	---	---	---	---	---	---	---	---
LA PRAIRIE	[0]	522	16,893	30,601	(13,708)	---	---	(13,708)	---	---	---	(25,021)	---	---	---	---
LAFAYETTE	[3]	480	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BENTON	[3]	666	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BRONSON		257	7,322	6,883	439	---	---	439	---	---	---	439	---	---	---	---
LAKE CRYSTAL		2,178	211,907	207,262	4,645	19,314	---	23,959	---	---	---	---	---	---	---	---
LAKE HENRY	[0]	85	6,464	8,169	(1,705)	---	---	(1,705)	---	---	---	---	---	---	---	---
LAKE LILLIAN	[0]	228	10,652	11,297	(645)	158	---	(487)	---	---	---	---	---	---	---	---
LAKE PARK		702	70,023	58,333	11,690	1,088	6,600	6,178	---	---	---	---	565	---	6,600	---
LAKE SHORE		887	30,094	84,343	(54,249)	40,518	25,704	(39,435)	---	---	---	62,518	---	---	26,121	31,426
LAKE WILSON	[3]	307	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKEFIELD		1,689	273,553	322,903	(49,350)	42,473	35,604	(42,481)	---	---	---	---	82,324	---	35,604	44,122
LAMBERTON		959	36,341	31,286	5,055	2,228	---	7,283	---	---	---	---	---	---	---	---
LANDFALL	[0]	633	97,837	37,244	60,593	200	18,665	42,128	---	---	---	(10,000)	---	---	---	47,226
LANESBORO	[6]	850	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,122	293,951	202,907	91,044	4,024	62,685	32,383	---	---	---	---	215,000	215,000	62,685	91,565
LEROY		932	70,467	48,500	21,967	2,500	4,742	19,725	---	---	---	(12,330)	95,604	---	4,742	1,708
LESTER PRAIRIE	[0]	1,245	99,507	7,208	92,299	8,176	82,885	17,590	---	---	---	(24,901)	18,077	---	---	---
LEWISTON		1,487	73,236	67,820	5,416	13,150	---	18,566	---	---	---	---	44,809	---	---	---
LEWISVILLE	[3]	297	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LEXINGTON		2,279	189,073	181,755	7,318	13,566	---	20,884	---	---	---	11,190	---	---	---	---
LILYDALE	[0]	600	51,923	39,283	12,640	1,600	---	14,240	---	---	---	---	---	---	---	---
LINDSTROM		2,866	459,728	338,051	121,677	14,790	---	136,467	---	---	---	44,954	22,355	---	---	---
LISMORE		247	49,463	38,025	11,438	964	---	12,402	---	---	---	33,724	---	---	---	---
LITTLEFORK		878	20,846	30,876	(10,030)	1,731	2,275	(10,574)	---	---	---	---	---	---	2,275	10,002
LONG BEACH	[0] [24]	230	5,534	8,884	(3,350)	---	---	(3,350)	---	---	---	---	---	---	---	---
LONG LAKE		1,915	241,635	242,399	(764)	2,711	---	1,947	---	---	---	---	---	---	---	---
LONGVILLE		246	56,241	68,308	(12,067)	1,055	18,148	(29,160)	---	---	---	---	38,691	---	18,148	9,000
LONSDALE	[0]	1,412	127,387	62,362	65,025	32,580	---	97,605	9,401	---	---	---	61,640	272,926	---	300,000
LORETTO	[0]	526	54,620	36,081	18,539	---	---	18,539	---	---	---	---	---	---	---	---
LOWRY	[0]	233	13,603	4,675	8,928	---	---	8,928	---	---	---	20,027	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
SANDSTONE		2,069	175,363	75,993	99,370	11,188	---	110,558	---	---	---	999	---	---	---	
SARGEANT	[0]	78	7,229	407	6,822	112,238	---	119,060	---	112,238	---	110,978	---	---	---	
SCANLON	[3]	886	---	---	---	---	---	---	---	---	---	---	---	---	---	
SEBEKA	[0]	656	44,628	20,525	24,103	185	13,557	10,731	---	---	(326)	---	---	13,557	13,316	
SHAFFER	[3]	397	---	---	---	---	---	---	---	---	---	---	---	---	---	
SHELLY	[0]	203	13,065	10,147	2,918	1,227	---	4,145	---	---	---	---	---	---	---	
SHERBURN		1,091	99,545	152,074	(52,529)	24,399	---	(28,130)	15,661	8,738	---	15,558	---	---	---	
SILVER BAY		2,062	353,342	284,283	69,059	32,191	39,227	62,023	---	---	---	16,371	---	39,227	58,809	
SILVER LAKE		805	78,314	75,370	2,944	9,223	35,760	(23,593)	---	---	1,895	---	---	35,760	14,000	
SLAYTON	[3]	2,158	---	---	---	---	---	---	---	---	---	---	---	---	---	
SOBIESKI	[0]	208	7,447	1,932	5,515	---	---	5,515	---	---	---	---	---	1,098	2,800	
SPICER		1,173	173,281	149,249	24,032	78,681	18,590	84,123	53,332	---	---	164,651	220,000	18,590	255,000	
SPRING GROVE	[0]	1,228	98,507	82,179	16,328	824	---	17,152	---	---	33,216	1,054	---	---	---	
SPRING PARK		1,826	307,521	237,998	69,523	31,273	---	100,796	---	---	---	32,357	---	---	---	
SPRING VALLEY	[*]	2,484	290,784	202,190	88,594	---	4,485	84,109	---	---	105,000	---	---	---	---	
SPRINGFIELD		2,195	114,500	160,848	(46,348)	1,031	---	(45,317)	---	---	---	9,607	---	---	---	
STACY	[3]	1,278	---	---	---	---	---	---	---	---	---	---	---	---	---	
STARBUCK	[0]	1,186	153,970	62,937	91,033	4,716	53,198	42,551	---	---	---	---	---	53,198	22,700	
STEEN	[0]	181	11,885	3,461	8,424	9,690	---	18,114	---	---	---	23,972	---	---	---	
STEPHEN	[0]	691	37,819	7,043	30,776	2,411	---	33,187	---	---	50,000	---	---	---	---	
STEWART	[*]	573	63,393	19,980	43,413	175,222	14,985	203,650	---	---	---	109,112	150,000	14,985	15,000	
STOCKTON		592	37,101	51,505	(14,404)	84	---	(14,320)	---	---	7,500	3,720	---	---	---	
STORDEN		269	11,788	153,439	(141,651)	---	---	(141,651)	---	---	(114,237)	---	---	---	---	
ST. BONIFACIUS	[*]	1,753	84,441	126,361	(41,920)	65,938	36,630	(12,612)	---	---	---	---	---	---	---	
ST. CLAIR	[18]	722	87,326	79,532	7,794	11,566	14,850	4,510	6,220	---	---	1,374,346	1,590,617	14,850	127,000	
ST. FRANCIS		3,959	209,373	194,806	14,567	6,780	---	21,347	---	---	---	29,967	---	---	---	
ST. HILAIRE	[0]	295	12,710	17,863	(5,153)	602	---	(4,551)	---	---	(6,400)	---	---	---	---	
ST. LEO		108	7,349	4,917	2,432	---	---	2,432	---	---	9	8,193	---	---	---	
ST. MARTIN	[0]	284	5,916	2,118	3,798	1,446	818	4,426	---	---	---	---	---	818	2,924	
SWANVILLE	[3]	319	---	---	---	---	---	---	---	---	---	---	---	---	---	
TACONITE	[0]	313	---	7,397	(7,397)	12,712	---	5,315	---	---	---	---	---	---	---	
TAUNTON	[3]	171	---	---	---	---	---	---	---	---	---	---	---	---	---	
TAYLORS FALLS		813	75,761	91,262	(15,501)	3,576	---	(11,925)	---	---	---	8,799	---	---	---	
THOMSON	[0]	145	9,465	6,450	3,015	259	---	3,274	---	---	---	---	---	---	---	
TONKA BAY		1,505	223,199	223,083	116	4,881	---	4,997	---	---	(149,150)	103,729	---	---	---	
TOWER	[0] [24]	494	38,613	32,898	5,715	9,513	---	15,228	9,513	---	---	---	---	---	---	
TRACY	[3]	2,037	---	---	---	---	---	---	---	---	---	---	---	---	---	
TRIMONT		732	56,231	92,705	(36,474)	26,413	---	(10,061)	8,653	6,279	---	---	---	---	---	
TROMMALD	[3]	111	---	---	---	---	---	---	---	---	---	---	---	---	---	
TRUMAN		1,279	94,514	105,510	(10,996)	---	---	(10,996)	---	---	---	18,480	---	---	---	
TWIN LAKES		140	5,634	61,549	(55,915)	6,357	---	(49,558)	---	---	---	---	---	---	---	
TWIN VALLEY	[3]	806	---	---	---	---	---	---	---	---	---	---	---	---	---	
TYLER		1,231	56,795	33,778	23,017	4,188	---	27,205	---	---	---	2,542	---	---	---	
ULEN		536	49,055	37,803	11,252	19,505	14,920	15,837	1,761	2,815	---	---	---	14,920	7,200	
UNDERWOOD	[0]	310	24,513	30,035	(5,522)	891	---	(4,631)	---	---	---	---	---	---	---	
UPSALA	[*]	408	12,222	11,716	506	24	---	530	---	---	---	---	---	---	---	
UTICA		211	6,096	5,281	815	---	---	815	---	---	---	---	---	---	---	
VERGAS	[0]	280	32,458	12,857	19,601	2,027	---	21,628	---	---	11,400	12,611	---	---	---	
VERMILLION		510	---	---	---	---	---	---	---	---	---	---	---	---	---	
VERNDALE		554	33,700	35,292	(1,592)	345	16,465	(17,712)	---	---	---	300	---	16,465	10,876	
VERNON CENTER		331	34,050	22,425	11,625	---	---	11,625	---	---	---	1,981	---	---	---	
VESTA		329	19,039	112,197	(93,158)	---	---	(93,158)	---	---	---	---	---	---	---	
VICTORIA		3,792	197,700	327,653	(129,953)	9,658	---	(120,295)	---	---	---	16,952	---	---	---	
WABASHA	[3]	2,566	---	---	---	---	---	---	---	---	---	---	---	---	---	
WABASSO		693	65,622	58,656	6,966	---	---	6,906	---	---	15,500	3,761	---	---	---	
WAHKON	[0]	215	32,140	42,918	(10,778)	40,193	---	29,415	---	---	(4,719)	773	---	---	---	
WALDORF		244	13,118	20,564	(7,446)	---	---	(7,446)	---	---	(7,400)	---	---	---	---	
WALKER	[3]	992	---	---	---	---	---	---	---	---	---	---	---	---	---	
WALNUT GROVE		628	40,650	61,338	(20,688)	2,246	---	(18,442)	---	---	---	8,696	---	---	---	

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

**Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1998**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
WALTHAM	[3]	161	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WANAMINGO		939	94,861	121,482	(26,621)	27,876	---	1,255	---	---	---	---	---	---	---	---
WANDA	[0]	99	9,991	5,484	4,507	1,225	---	5,732	---	---	---	4,613	---	---	---	---
WARBA		138	5,052	1,865	3,187	481	---	3,668	---	---	---	---	---	---	---	---
WARREN		1,754	67,289	32,506	34,783	457	---	35,240	---	175,349	33,041	179,473	---	---	---	---
WARROAD		1,896	279,800	260,095	19,705	18,222	126,039	(88,112)	---	---	---	---	---	126,039	83,000	---
WATERTOWN		2,704	338,181	270,552	67,629	66,412	99,754	34,287	49,877	---	---	---	---	99,754	729,282	---
WATERVILLE		1,835	115,494	92,040	23,454	7,173	11,938	18,689	---	75	---	23,155	---	11,938	30,000	---
WATKINS	[0]	861	50,361	35,839	14,522	1,504	---	16,026	1,020	---	---	1,130	---	---	---	---
WATSON	[3]	201	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAUBUN	[3]	398	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAVERLY	[0]	665	85,934	104,774	(18,840)	247	---	(18,593)	---	---	(20,000)	---	---	---	---	---
WELCOME		787	38,353	62,952	(24,599)	24,337	9,587	(9,849)	17,408	---	5,751	---	---	118,000	9,587	138,000
WELLS		2,393	337,458	287,962	49,496	52,440	---	101,936	---	---	---	90,486	111,702	---	---	---
WENDELL	[0]	161	7,948	4,092	3,856	3,928	---	7,784	---	---	---	20,000	---	---	---	---
WEST CONCORD	[3]	908	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WESTBROOK	[*]	840	12,123	8,708	3,415	---	---	3,415	---	---	---	---	---	---	---	---
WHEATON		1,643	173,125	116,256	56,869	---	20,022	36,847	---	---	---	(1,494)	8,696	---	20,022	15,000
WILLERNIE		571	36,075	44,137	(8,062)	150	---	(7,912)	---	---	---	---	---	---	---	---
WILLIAMS		230	24,165	60,946	(36,781)	4,403	11,050	(43,428)	3,090	---	---	(10,000)	5,998	---	11,050	4,200
WILLOW RIVER	[*]	298	17,450	8,051	9,399	8,144	---	17,543	2,489	---	---	---	---	---	---	---
WILMONT		348	23,235	31,296	(8,061)	7,176	9,677	(10,562)	---	---	---	(39,963)	30,151	---	9,677	14,000
WINGER	[3]	152	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WINNEBAGO		1,515	164,444	181,676	(17,232)	33,378	50,830	(34,684)	---	255	---	13,395	56,373	50,830	122,500	---
WINSTED		1,802	440,201	433,528	6,673	52,974	18,504	41,143	---	---	60,000	197,357	---	18,504	70,000	---
WINTHROP		1,342	133,516	179,247	(45,731)	27,266	27,835	(46,300)	---	---	(84,638)	11,828	---	27,835	25,135	---
WINTON	[0]	159	5,756	9,937	(4,181)	---	---	(4,181)	---	---	(1,500)	---	---	---	---	---
WOLVERTON	[0]	153	25,301	23,924	1,377	87,841	---	89,218	---	87,841	---	89,071	---	---	---	---
WOOD LAKE		410	50,129	42,243	7,886	545	---	8,431	---	---	---	---	---	---	---	---
WOODLAND		498	21,111	26,244	(5,133)	27,659	6,000	16,526	---	---	---	---	97,365	---	---	---
WRENSHALL		337	11,704	17,777	(6,073)	41	---	(6,032)	---	---	---	---	---	---	---	---
WYKOFF		474	49,444	46,463	2,981	7,188	---	10,169	---	---	---	3,293	---	---	---	---
WYOMING	[3]	2,793	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ZEMPLE	[0] [24]	67	3,721	3,768	(47)	---	---	(47)	---	---	---	---	---	---	---	---
ZIMMERMAN		2,420	280,513	145,437	135,076	8,449	---	143,525	---	---	---	71,882	---	---	---	---
ZUMBRO FALLS	[3]	234	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ZUMBROTA		2,535	434,969	410,534	24,435	46,860	8,532	62,763	---	---	70,000	342,763	285,000	8,532	---	---
TOTAL		409,069	33,396,525	32,588,080	808,445	6,288,102	4,048,100	3,048,447	757,933	945,839	1,160,496	1,757,233	19,601,923	10,685,523	3,777,619	9,651,400

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

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
TONKA BAY		1,505	74,738	77,803	(3,065)	---	---	(3,065)	---	---	---	---	---	---	---	---
TRACY		2,037	147,504	134,897	12,607	2,424	---	15,031	---	---	---	---	---	---	---	---
TROSKY		122	5,428	4,846	582	---	---	582	---	---	---	---	---	---	---	---
TWIN VALLEY	[2]	806	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,231	125,352	111,037	14,315	4,454	---	18,769	---	---	---	1,211	---	---	---	---
ULEN		536	16,161	21,013	(4,852)	2,603	---	(2,249)	---	---	---	---	---	---	---	---
VESTA		329	9,533	12,097	(2,564)	---	---	(2,564)	---	---	(3,000)	---	---	---	---	---
VIKING		89	4,634	4,433	201	---	---	201	---	---	---	---	---	---	---	---
WABASSO		693	31,421	30,194	1,227	---	---	1,227	---	---	---	---	---	---	---	---
WALNUT GROVE		628	26,137	24,412	1,725	845	---	2,570	---	---	---	---	---	---	---	---
WANDA	[0]	99	3,037	2,922	115	---	---	115	---	---	---	---	---	---	---	---
WARREN		1,754	161,877	160,400	1,477	1,690	579	2,588	---	---	---	2,386	---	---	579	10,126
WATERVILLE	[*]	1,835	43,862	48,551	(4,689)	---	---	(4,689)	---	---	---	---	---	---	---	---
WAVERLY	[0]	665	44,188	44,356	(168)	3,592	---	3,424	---	---	---	---	---	---	---	---
WHALAN	[17]	83	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WILLERNIE	[*]	571	30,888	30,783	105	---	---	105	---	---	---	---	---	---	---	---
WILMONT	[*]	348	19,598	19,672	(74)	312	---	238	---	---	---	---	---	---	---	---
WOLVERTON	[0]	153	5,119	6,454	(1,335)	---	---	(1,335)	---	---	---	---	---	---	---	---
WOOD LAKE		410	29,542	30,264	(722)	---	---	(722)	---	---	---	---	---	---	---	---
WOODSTOCK		148	40	6,626	(6,586)	4,263	---	(2,323)	---	---	---	---	---	---	---	---
TOTAL		<u>131,958</u>	<u>5,669,788</u>	<u>5,454,283</u>	<u>215,505</u>	<u>156,433</u>	<u>18,059</u>	<u>353,879</u>	<u>1,335</u>	<u>---</u>	<u>1,183</u>	<u>164,921</u>	<u>38,353</u>	<u>---</u>	<u>2,993</u>	<u>23,428</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, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
SPRING VALLEY		2,484	1,375,026	1,315,290	59,736	100,031	---	159,767	---	---	---	19,432	382,685	---	---	85,000
SPRINGFIELD		2,195	1,380,876	1,216,186	164,690	6,952	---	171,642	---	---	---	39,551	459,484	---	---	---
STEPHEN		691	488,478	427,487	60,991	1,981	5,521	57,451	---	---	---	45,200	7,958	---	5,521	10,000
TRUMAN		1,279	943,935	755,863	188,072	63,690	96,874	154,888	---	---	---	19,475	214,832	---	91,845	75,000
TYLER		1,231	637,242	491,232	146,010	7,973	---	153,983	---	---	---	139,560	33,718	---	---	---
WARREN		1,754	1,024,217	972,501	51,716	7,742	---	59,458	---	---	---	139,454	56,215	---	---	---
WARROAD		1,896	1,881,433	1,612,608	268,825	---	---	268,825	---	---	---	240,000	50,900	---	---	---
WELLS		2,393	1,707,379	1,762,278	(54,899)	283,120	29,513	198,708	---	---	---	75,000	113,762	---	---	20,000
WESTBROOK		840	428,339	399,214	29,125	73,139	---	102,264	---	---	---	33,141	37,073	---	---	---
WHALAN	[17]	83	36,571	34,669	1,902	479	---	2,381	---	---	---	---	---	---	---	---
WINTHROP		1,342	822,912	703,928	118,984	19,048	12,292	125,740	---	---	---	252	---	---	12,292	15,000
TOTAL		80,839	50,005,611	43,901,194	6,104,417	2,691,343	862,057	7,933,703	7,240	12,850	13,483	4,654,976	5,810,099	3,977,143	639,522	1,212,184

* 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, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments	
ADA	[11]	1,637	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
ADAMS		760	2,252,728	2,719,259	(466,531)	616,537	---	150,006	---	---	---	73,002	---	---	67,892	610,000	
ADRIAN	[11]	1,149	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
APPLETON		2,361						FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
BALATON		703	2,202,621	2,231,152	(28,531)	10,627	19,714	(37,618)	---	---	---	25,739	---	---	19,714	7,143	
BELVIEW		402						FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
CLARA CITY		1,316	2,996,753	2,830,885	165,868	11,404	29,768	147,504	---	---	---	40,733	---	---	29,768	45,000	
CLARKFIELD	[*]	977	2,546,711	2,480,344	66,367	150,347	1,691	215,023	---	---	---	122,498	---	---	104,202	75,000	
DASSEL		1,133	2,554,983	2,244,274	310,709	40,055	126,913	223,851	---	---	---	71,217	---	---	126,913	134,445	
ELLSWORTH	[14]	561	1,375,650	1,375,326	324	45,328	8,938	36,714	---	---	---	24,359	---	---	8,938	25,000	
FERTILE	[14]	857	2,672,516	2,565,479	107,037	13,118	4,228	115,927	---	---	---	20,253	---	---	---	---	
GAYLORD		2,086	2,265,252	2,241,804	23,448	124,000	12,566	134,882	---	---	---	117,802	---	---	---	---	
HAYFIELD	[14]	1,314	3,095,800	2,963,835	131,965	103,395	166,272	69,088	---	---	---	68,635	1,566,166	---	166,272	40,000	
HERON LAKE		761	1,407,503	1,326,612	80,891	15,302	---	96,193	---	---	---	95,894	---	---	---	---	
JANESVILLE		2,052	1,648,917	1,629,433	19,484	17,857	---	37,341	---	---	---	54,547	---	---	---	5,000	
KARLSTAD	[11] [21]	875	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
LAKEFIELD		1,689	1,768,224	1,727,910	40,314	51,735	---	92,049	---	---	---	78,374	---	---	---	---	
LAMBERTON		959	2,600,178	2,514,244	85,934	34,206	33,013	87,127	---	---	---	140,841	---	---	34,053	40,000	
LITTLEFORK		878	3,127,415	3,202,796	(75,381)	10,904	---	(64,477)	---	---	---	44,396	---	---	21,204	69,293	
MENAHA	[14]	1,136	3,290,275	3,156,890	133,385	23,080	92,191	64,274	---	---	---	32,413	---	---	92,898	33,001	
NEW RICHLAND		1,205	2,060,816	2,106,515	(45,699)	102,934	---	57,235	---	10,978	---	56,972	---	---	---	---	
ORTONVILLE	[11]	2,081	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
RENVILLE		1,375	2,760,483	2,511,112	249,371	113,139	269,033	93,477	---	---	---	174,098	2,097,866	---	269,033	66,742	
TRIMONT		732	1,558,447	1,552,761	5,686	10,201	3,553	12,334	---	---	---	---	---	---	3,553	---	
ULEN	[14]	536	2,310,717	2,067,152	243,565	42,687	---	286,252	---	---	---	43,568	---	---	44,197	40,000	
TOTAL		<u>29,535</u>	<u>44,495,989</u>	<u>43,447,783</u>	<u>1,048,206</u>	<u>1,536,856</u>	<u>767,880</u>	<u>1,817,182</u>	<u>---</u>	<u>---</u>	<u>10,978</u>	<u>1,285,341</u>	<u>3,664,032</u>	<u>---</u>	<u>988,637</u>	<u>1,190,624</u>	

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

Table 13
Public Service Enterprises
Analysis of Hospital Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[11] [26]	1,637	3,465,451	3,209,817	255,634	5,251,381	4,853	5,502,162	---	5,229,273	---	(1,070,000)	2,435,111	951,456	7,407	32,298
ADRIAN	[11]	1,149	59,547	44,150	15,397	31,990	15,975	31,412	---	---	---	44,021	---	---	15,975	10,000
APPLETON		2,361														
ARLINGTON		1,914														
KARLSTAD	[11] [21] [26]	875	---	---	---	---	---	---	---	---	---	20,114	---	---	---	---
LAKEFIELD		1,689	613	268	345	24,532	2,443	22,434	---	---	---	450,586	---	---	2,443	90,000
ORTONVILLE	[11]	2,081	6,841,521	6,446,400	395,121	58,883	14,051	439,953	---	---	---	215,937	---	---	14,051	---
RUSH CITY	[21]	1,641	385,067	607,243	(222,176)	5,403	---	(216,773)	---	---	---	28,250	---	---	1,251	23,494
SPRINGFIELD	[21]	2,195	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRACY		2,037														
WHEATON		1,643	3,360,749	3,505,360	(144,611)	127,318	---	(17,293)	---	---	---	133,718	---	---	3,518	52,353
TOTAL		19,222	14,112,948	13,813,238	299,710	5,499,507	37,322	5,761,895	---	5,229,273	---	(599,300)	2,857,037	951,456	44,645	208,145

* 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, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ARGYLE	[0]	615	189,747	187,380	2,367	2,187	---	4,554	---	---	---	63,000	11,500	---	---	---
BAGLEY		1,427	149,210	141,201	8,009	16,675	73,033	(48,349)	---	---	---	---	51,997	---	73,033	---
CLARISSA		635	150,482	99,673	50,809	---	---	52,915	---	---	---	---	---	---	---	---
CLEARBROOK		557	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
COHASSET	[0]	2,363	381,733	268,856	112,877	22,110	---	134,987	---	---	---	21,949	---	---	---	---
EAGLE BEND		531	61,309	28,620	32,689	579	52,688	(19,420)	---	---	---	(20,000)	---	---	52,688	---
FAIRFAX		1,322	8,157	24,014	(15,857)	29,076	48,846	(35,627)	---	---	---	---	2,135,512	2,255,000	48,846	---
FOSSTON		1,504	133,479	120,076	13,403	6,187	9,986	9,604	---	---	---	---	1,965	50,000	9,986	---
GOODHUE	[0]	693	229,147	308,620	(79,473)	702	66,680	(145,451)	---	---	---	---	---	---	66,680	21,874
HALLOCK		1,261	301,172	289,650	11,522	14,805	---	26,327	---	---	---	210,599	14,391	---	---	---
HAWLEY		1,743	347,714	338,778	8,936	13,550	---	22,486	---	---	---	33,879	---	---	---	---
LAKE PARK		702	133,767	137,133	(3,366)	22,175	---	18,809	---	---	---	15,540	---	---	---	---
NEW YORK MILLS		1,012	462,940	428,086	34,854	13,249	---	48,103	---	---	---	90,000	54,748	---	---	---
PERHAM		2,369	3,026,018	2,516,450	509,568	35,898	277,780	267,686	---	---	---	288,410	199,831	---	247,780	60,000
RANDALL		591	147,492	141,346	6,146	8,323	36,847	(22,378)	---	---	---	---	---	550,000	36,847	560,000
ROUND LAKE		458	137,840	113,125	24,715	578	---	25,293	---	---	---	9,510	10,918	---	---	---
STEPHEN		691	171,018	115,616	55,402	---	---	55,402	---	---	---	50,000	2,079	---	---	---
TYLER		1,231	20,553	58,129	(37,576)	---	13,153	(50,729)	---	---	---	---	1,217,218	1,535,000	13,153	---
WARREN		1,754	455,193	403,824	51,369	22,548	---	73,917	---	---	---	141,147	15,783	---	---	---
WESTBROOK		840	176,538	163,150	13,388	1,964	16,410	(1,058)	---	---	---	---	---	---	16,410	20,000
TOTAL		22,299	6,683,509	5,883,727	799,782	210,606	648,338	362,050	---	---	---	904,034	3,715,942	4,390,000	565,423	661,874

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

Table 15
Public Service Enterprises
Analysis of Ambulance Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADRIAN		1,149	28,266	35,577	(7,311)	2,737	414	(4,988)	---	---	(23,690)	---	---	---	---	---
BARNESVILLE		2,205	114,658	122,402	(7,744)	31,999	2,208	22,047	---	22,799	(33,500)	---	---	---	2,130	20,000
BERTHA		489	33,789	37,204	(3,415)	2,819	---	(596)	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		2,082	52,017	27,015	25,002	3,695	1,683	27,014	---	---	---	---	---	---	1,683	16,123
BROWERVILLE		767	61,899	46,008	15,891	5,879	---	21,770	---	---	31,316	---	---	---	---	---
CARLTON		958	90,241	91,129	(888)	29,028	15,451	12,689	---	---	---	---	---	---	---	---
CLARA CITY		1,316	36,063	55,705	(19,642)	42,077	---	22,435	---	---	(27,854)	88,966	---	---	---	---
DODGE CENTER		2,133	160,187	139,812	20,375	13,436	---	33,811	---	---	5,000	19,617	---	---	---	---
HENNING		790	87,842	106,802	(18,960)	5,105	---	(13,855)	5,080	---	25	---	1,211	---	---	---
HOFFMAN	[0]	638	24,063	25,413	(1,350)	---	---	(1,350)	---	---	---	---	---	---	---	---
LAKE LILLIAN	[0]	228	13,234	9,666	3,568	3,296	130	6,734	---	---	---	---	---	---	---	---
LAKEFIELD		1,689	39,472	58,385	(18,913)	13,293	---	(5,620)	---	---	(6,000)	810	---	---	---	---
PRESTON		1,535	60,646	61,849	(1,203)	3,597	165	2,229	---	---	(9,600)	87,626	47,000	---	165	---
RAYMOND	[0]	679	17,529	15,819	1,710	2,312	---	4,022	---	---	---	---	---	---	---	---
REMER	[0]	345	41,534	47,252	(5,718)	20,228	---	14,510	---	---	(1,742)	68,355	---	---	---	---
SPRINGFIELD		2,195	94,236	64,504	29,732	9,913	---	39,645	---	---	---	3,056	---	---	---	---
TOTAL		19,198	955,676	944,542	11,134	189,414	20,051	180,497	5,080	22,799	25	(66,070)	269,641	47,000	3,978	36,123

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

Table 16
Public Service Enterprises
Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BAGLEY CABLE TV		1,427	129,815	124,057	5,758	4,551	---	10,309	---	---	---	16,794	---	---	---	
BARNESVILLE CABLE TV		2,205	100,003	166,215	(66,212)	1,247	8,582	(73,547)	---	---	---	60,000	---	---	---	
GOLF COURSE			124,469	115,994	8,475	3,280	---	11,755	---	---	---	58,789	---	---	---	
BARNUM MUNICIPAL BUILDING	[21]	501	---	---	---	---	---	---	---	---	---	---	---	---	---	
BECKER GOLF COURSE		2,215	1,505,033	1,385,798	119,235	---	18,620	100,615	---	---	---	(289,991)	339,122	---	1,939	30,000
BLACKDUCK GOLF COURSE	[0]	745	110,630	107,130	3,500	9,577	227	12,850	---	---	---	1,550	149,594	---	227	---
BLOOMING PRAIRIE COMMUNITY BUILDING		2,082	---	3,693	(3,693)	---	---	(3,693)	---	---	---	---	---	---	---	---
BOYD CABLE TV		220	9,550	15,628	(6,078)	548	---	(5,530)	---	---	---	(47)	4,224	---	---	---
PARKS & RECREATION			286	8,537	(8,251)	2	---	(8,249)	---	---	---	(6,538)	---	---	---	---
CALLAWAY COMMUNITY CENTER	[0]	215	14,725	19,427	(4,702)	---	---	(4,702)	---	---	---	(5,666)	---	---	---	---
CALUMET CABLE TV	[0]	373	27,825	23,832	3,993	905	---	4,898	---	---	---	2,500	---	---	---	---
CLIMAX GOLF COURSE		257	112,836	129,083	(16,247)	6,631	876	(10,492)	---	4,831	---	(27,154)	29,655	---	876	---
COLERAINE CABLE TV	[0]	1,067	82,445	75,257	7,188	---	---	7,188	---	---	---	10,000	5,980	---	---	---
GOLF COURSE	[0]		134,455	---	134,455	---	---	134,455	---	---	---	134,455	---	---	---	---
CROSSLAKE CABLE TV		1,531	491,656	422,745	68,911	16,227	40,286	44,852	---	---	---	---	88,264	---	39,718	---
DARFUR HALL		150	1,507	3,466	(1,959)	213	---	(1,746)	---	---	---	---	---	---	---	---
ELBOW LAKE TIPSINAH MOUNDS CAMPGROUND		1,186	105,523	86,181	19,342	1,669	3,404	17,607	---	---	---	5,000	25,218	---	---	---
ELIZABETH COMMUNITY CENTER	[0]	160	5,242	5,433	(191)	54	---	(137)	---	---	---	(2,475)	3,372	---	---	---
FOSSTON CABLE TV		1,504	124,294	120,298	3,996	2,645	---	6,641	---	---	---	---	18,392	---	---	---
GRAND MARAIS GOLF COURSE		1,235	170,196	149,969	20,227	---	---	20,227	---	---	---	---	9,590	---	---	---
REC/POOL/MARINA			557,354	534,270	23,084	772	---	23,856	---	---	---	(2,000)	65,514	---	---	---
GREENWOOD MARINA		705	10,400	23,610	(13,210)	80	---	(13,130)	---	---	---	---	1,319	---	---	---
HAMBURG COMMUNITY CENTER	[0]	529	2,714	7,118	(4,404)	---	---	(4,404)	---	---	---	(9,411)	---	---	---	---
COMMUNITY HALL	[0]		16,132	33,532	(17,400)	1,060	---	(16,340)	---	---	---	(20,400)	---	---	---	---

Table 16
Public Service Enterprises
Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HAMMOND CABLE TV		203	20,013	10,548	9,465	---	3,221	6,244	---	---	---	---	---	---	3,221	10,000
HINCKLEY COMMUNITY CENTER		1,164	6,663	30,744	(24,081)	149	300	(24,232)	---	---	---	1,856	---	---	---	---
HOKAH SWIMMING POOL	[0]	702	6,637	11,198	(4,561)	---	30	(4,591)	---	---	3,500	---	---	---	---	---
JANESVILLE GOLF COURSE		2,052	245,850	277,434	(31,584)	23,476	40,424	(48,532)	---	---	1,294	10,272	645,000	40,424	628,300	---
MADELIA GOLF COURSE		2,232	154,827	170,212	(15,385)	6,127	---	(9,258)	---	---	---	2,870	---	---	---	---
MARBLE CABLE TV	[0]	617	75,585	68,528	7,057	353	---	7,410	---	---	27,300	---	---	---	---	---
ORTONVILLE GOLF COURSE		2,081	234,182	186,498	47,684	3,252	2,484	48,452	---	---	(50,000)	118,108	---	---	---	---
PERHAM COMMUNITY CENTER GOLF COURSE		2,369	624,779 564,136	634,505 482,589	(9,726) 81,547	94,559 3,408	32,555 18,601	52,278 66,354	---	---	---	51,000 33,990	72,697 ---	---	32,555 18,601	137,376 36,000
PIERZ GOLF COURSE	[0]	1,154	195,485	110,519	84,966	10,062	---	95,028	---	---	---	46,159	---	---	---	---
RENVILLE GOLF COURSE	[20]	1,375	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RICHMOND CIVIC ARENA	[0]	1,119	82,675	72,837	9,838	39,863	36,750	12,951	---	---	---	46,426	---	36,750	26,000	---
SANDSTONE GOLF COURSE		2,069	151,419	114,177	37,242	18,445	6,474	49,213	---	---	2,700	16,845	---	6,474	---	---
SEBEKA POOL	[0]	656	6,896	22,121	(15,225)	5,657	---	(9,568)	---	---	858	(10,600)	850	---	---	---
STARBUCK CAMPGROUND	[0]	1,186	96,920	54,015	42,905	---	17,367	25,538	---	---	---	1,788	---	17,367	22,660	---
TONKA BAY MUNICIPAL DOCK		1,505	25,625	8,585	17,040	---	---	17,040	---	---	83,500	---	---	---	---	---
WESTBROOK CABLE TV		840	80,929	79,719	1,210	949	---	2,159	---	---	---	---	---	---	---	---
ZUMBROTA SWIMMING POOL		2,535	20,774	59,192	(38,418)	75,683	---	37,265	63,208	---	---	132	---	---	---	---
TOTAL		42,166	6,430,485	5,954,694	475,791	331,444	230,201	577,034	63,208	4,831	2,152	(42,777)	1,167,820	645,000	198,152	890,336

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

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA JOHN WIMMER CLINIC	[26]	1,637	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS 322 BUILDING	[*]	760	11,530	3,254	8,276	4,478	---	12,754	---	---	---	18,410	---	---	---	---
ALBERTVILLE STORM WATER	[*]	2,893	53,957	17,847	36,110	9,397	---	45,507	---	---	---	---	---	---	---	---
APPLETON CLINIC EDA HRA		2,361						FAILED TO REPORT IN TIME FOR THIS PUBLICATION FAILED TO REPORT IN TIME FOR THIS PUBLICATION FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
AURORA CINA		1,930	48,809	35,339	13,470	---	---	13,470	---	---	8,000	---	---	---	---	---
BABBITT LIQUOR STORE INSTALL PURCHASE	[*]	1,577	---	300	(300)	12,675	---	12,375	---	---	20,000	---	---	---	---	---
BARNESVILLE TELEPHONE		2,205	1,002,061	662,128	339,933	84,847	2,467	422,313	---	---	327,786	93,305	---	2,960	80,000	
BELGRADE EDA HOUSING		700	90,023	54,046	35,977	---	48,677	(12,700)	---	---	---	---	---	48,677	20,000	
BLOOMING PRAIRIE EDA		2,082	119,481	51,250	68,231	71,171	126,847	12,555	---	---	(12,960)	---	---	126,847	45,000	
BRANDON EDA	[0]	467	59,654	6,652	53,002	269	37,245	16,026	---	---	(6,074)	6,210	---	37,245	16,840	
BROWNS VALLEY DEMO SITE	[0]	720	3,385	18,410	(15,025)	57	732	(15,700)	---	---	(16,650)	---	---	732	---	
CARLTON CEMETERY		958	6,906	3,660	3,246	2,297	---	5,543	---	---	2,000	---	---	---	---	
CHANDLER APARTMENT GROCERY STORE		291	22,236 340,230	22,452 348,718	(216) (8,488)	---	8,048 ---	(8,264) (8,488)	---	---	---	---	8,541	---	8,048 ---	2,952 ---
CHISAGO CITY DEPUTY REGISTRAR		2,202	2,680,692	2,679,616	1,076	184	---	1,260	---	---	---	---	---	---	---	
CLARA CITY CONGREGATE HOUSING		1,316	258,006	179,085	78,921	2,768	96,523	(14,834)	---	---	---	6,700	1,530,000	96,523	1,420,000	
CLARKFIELD EDA APARTMENTS		977	33,955	25,546	8,409	209	20,106	(11,488)	---	---	---	233,942	1,016,175	38,133	479,365	
CLIMAX APARTMENT		257	5,401	7,992	(2,591)	---	481	(3,072)	---	---	---	---	---	---	---	
CLONTARF CAFE	[0]	160	75,393	83,464	(8,071)	---	---	(8,071)	---	---	(8,000)	---	---	---	---	
COOK AIRPORT		672	7,350	24,766	(17,416)	8,800	989	(9,605)	---	8,800	---	---	---	989	1,420	

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HARMONY EDA		1,106	25,971	52,599	(26,628)	---	10,856	(37,484)	---	---	---	89,084	---	---	10,856	7,525
HARRIS BUILDING	[0]	1,078	18,486	14,243	4,243	2,644	1,319	5,568	---	---	---	---	---	---	---	---
HAWLEY AIRPORT DEPUTY REGISTER		1,743	74,944 26,071	64,789 31,439	10,155 (5,368)	---	---	10,155 (4,358)	---	---	---	---	---	---	---	---
HENDRUM UTILITY FEES	[0]	297	3,275	4,985	(1,710)	---	---	(1,710)	---	---	---	---	---	---	---	---
HENNING EDA		790	50,489	17,513	32,976	200	25,399	7,777	---	---	---	---	---	---	25,399	17,324
HILLS APARTMENTS		617	23,073	12,329	10,744	50	11,279	(485)	---	---	---	---	---	---	11,279	1,901
HITTERDAL CAFE		230	18,385	57,099	(38,714)	1,632	---	(37,082)	---	---	---	16,005	---	---	---	---
HOLLAND ACTIVITY CEMETERY	[25] [25]	202	---	---	---	---	---	---	---	---	---	---	---	---	---	---
IVANHOE EDA HOUSING		722	7,700	4,970	2,730	20,118	4,984	17,864	---	---	18,413	531,189	500,000	---	4,984	2,133
JASPER LOTTERY SUNRISE VILLAGE		597	888 312,377	1,198 271,998	(310) 40,379	---	---	(310) 24,366	---	---	---	---	11,075	---	18,296	10,521
KARLSTAD CLINIC	[21] [26]	875	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KENSINGTON CAFE		288	143,133	141,206	1,927	---	6,584	(4,657)	---	---	---	---	---	---	---	---
LAKE CRYSTAL CEMETERY	[*]	2,178	---	---	---	12,419	---	12,419	---	---	---	---	---	---	---	---
LAKE LILLIAN FIRE	[0]	228	15,109	11,992	3,117	3,060	135	6,042	---	---	---	---	---	---	---	---
LAKEFIELD MUNICIPAL CLINIC	[21]	1,689	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LANCASTER FIRE	[0]	339	9,334	10,774	(1,440)	114	---	(1,326)	---	---	---	---	---	---	---	---
LANESBORO EDA		850	37,148	13,001	24,147	---	22,147	2,000	---	---	---	---	---	---	22,147	15,000
LEROY TREE BOARD	[*]	932	---	4,228	(4,228)	2,000	---	(2,228)	---	---	---	---	---	---	---	---
LEXINGTON BUILDING RENTAL		2,279	232,966	156,445	76,521	2,983	53,192	26,312	---	---	(55,000)	---	---	---	53,192	64,740

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LINDSTROM COMPOST		2,866	1,689	2,720	(1,031)	---	---	(1,031)	---	---	---	(1,029)	---	---	---	---
LYND HOUSING		303	17,256	6,732	10,524	13	5,548	4,989	---	---	---	(50,466)	130,331	214,275	5,548	3,068
MADISON EDA		1,909	84,927	45,255	39,672	739	51,382	(10,971)	---	---	---	---	---	---	51,382	11,850
MAPLE LAKE AIRPORT	[0]	1,528	45,456	22,317	23,139	494	---	23,633	---	---	---	(3,000)	2,436	---	---	---
MAPLEVIEW EDA	[0]	202	65,998	---	65,998	14,954	28,955	51,997	---	---	---	---	---	---	22,865	20,000
MILACA MOTOR VEHICLE		2,385	55,189	57,730	(2,541)	543	---	(1,998)	---	---	---	---	---	---	---	---
MILTONA FIRE		220	22,650	43,749	(21,099)	49,191	3,219	24,873	---	---	---	(2,000)	3,973	---	---	---
MOOSE LAKE CEMETERY		2,126	11,591	10,339	1,252	---	2,017	(765)	---	---	---	(1,937)	5,181	---	---	---
MOOSE LAKE MOTOR VEHICLE	[*]		52,862	49,663	3,199	---	---	3,199	---	---	---	(13,454)	---	---	---	---
MOUNTAIN LAKE RECYCLING	[*]	2,066	144	144	---	---	---	---	---	---	---	---	---	---	---	---
NEW YORK MILLS CLINIC	[*]	1,012	21,600	4,856	16,744	18,095	---	34,839	---	---	---	53,000	---	---	---	---
NISSWA EDA		1,621	---	14,391	(14,391)	---	22,945	(37,336)	---	---	---	(40,000)	---	---	22,945	17,055
NORTHOME LAUNDROMAT		286	8,330	8,339	(9)	72	2,283	(2,220)	---	---	---	---	---	---	---	---
ORR AIRPORT		283	31,201	155,056	(123,855)	29,292	---	(94,563)	---	---	27,850	(8,800)	163,656	---	---	---
PERHAM RECYCLING		2,369	41,476	41,673	(197)	1,594	---	1,397	---	---	---	---	---	---	---	---
PINE ISLAND CEMETERY		2,274	33,506	26,455	7,051	15,801	---	22,852	---	---	---	---	425	---	---	---
DEPUTY REGISTRAR			35,479	31,477	4,002	462	---	4,464	---	---	---	---	1,836	---	---	---
EVERGREEN PLACE			326,291	247,120	79,171	5,110	67,400	16,881	---	---	---	---	2,675	---	67,400	28,000
SANDSTONE WILD RIVER APARTMENT		2,069	465,954	268,739	197,215	89,951	375,212	(88,046)	69,152	---	---	---	---	16,226	375,212	---
SHERBURN EDA		1,091	19,200	11,326	7,874	3,310	8,051	3,133	---	---	---	(5,000)	---	---	8,051	10,000
SPRINGFIELD HEAT		2,195	50,829	66,470	(15,641)	3,189	---	(12,452)	---	---	---	---	---	---	---	---
MEDICAL CLINIC & SERVICES			13,244	18,395	(5,151)	3,004	---	(2,147)	---	---	---	---	---	---	---	7,000
STEWART CLINIC	[*]	573	19,916	4,156	15,760	1,094	8,423	8,431	---	---	---	---	---	---	8,423	12,000

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ST. FRANCIS UTILITY TRUNK		3,959	---	---	---	3,949	---	3,949	---	---	---	20,233	---	---	---	---
TONKA BAY LIQUOR LEASE		1,505	14,271	3,335	10,936	3,625	---	14,561	---	---	---	12,667	---	---	---	---
RECYCLING			39,274	42,358	(3,084)	5,472	---	2,388	---	---	---	---	---	---	---	---
STORMWATER			11,363	11,701	(338)	---	---	(338)	---	---	---	---	---	---	---	---
TRACY 5TH STREET APARTMENTS		2,037	18,335	11,888	6,447	16	311	6,152	---	---	---	(20,000)	473,067	471,840	311	---
CLINIC BUILDING			41,852	13,978	27,874	56,208	---	84,082	---	---	---	---	---	---	---	---
DEPUTY REGISTRAR			937,650	924,043	13,607	1,329	---	14,936	---	---	---	18,800	---	---	---	---
EASTVIEW APARTMENTS			46,585	31,921	14,664	3,797	25,631	(7,170)	---	---	---	---	---	---	25,631	6,792
O'BRIEN COURT			169,208	52,020	117,188	13,724	81,826	49,086	---	---	---	---	---	---	81,826	70,000
UTILITY SURCHARGE			121,863	103,799	18,064	---	947	17,117	---	---	---	7,753	7,920	---	---	---
VICTORIA STORM SEWER		3,792	---	39,458	(39,458)	---	---	(39,458)	---	---	---	---	---	---	---	---
WABASHA EDA	[0]	2,566	---	294,137	(294,137)	165,206	---	(128,931)	---	---	137,500	---	---	---	---	---
WANAMINGO SENIOR HOUSING		939	117,066	71,057	46,009	10,487	76,594	(20,098)	---	---	---	---	---	---	76,594	10,000
WATERVILLE HILLTOP TERRACE APARTMENTS		1,835	127,017	135,717	(8,700)	59,349	154,589	(103,940)	---	---	---	26,696	---	---	154,589	55,000
WELLS RECYCLING		2,393	22,951	29,186	(6,235)	100	---	(6,135)	---	---	---	---	---	---	---	---
WINNEBAGO DUPLEX		1,515	16,450	15,949	501	1,115	---	1,616	---	---	---	---	---	---	---	---
WYOMING SURFACE WATER	[*]	2,793	20,670	151	20,519	290	---	20,809	---	---	---	---	---	---	---	---
TOTAL		111,833	11,616,282	9,949,960	1,666,322	1,212,503	2,006,684	872,141	107,114	---	193,333	295,178	4,367,399	5,027,669	1,704,906	3,094,822

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

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- Lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments		
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent Of Sales			Interest	Principal	
ADA		1,637	ON & OFF SALE	437,472	278,097	159,375	36.43%	149,142	10,233	1,964	---	12,197	2.79%	3,000	2,322	---	---	
AITKIN		1,750	OFF SALE ONLY	682,568	537,703	144,865	21.22%	135,224	9,641	16,116	---	25,757	3.77%	50,000	37,738	---	---	
AKELEY		412	ON & OFF SALE	352,732	209,622	143,110	40.57%	118,359	24,751	---	---	24,751	7.02%	---	27,003	---	---	
APPLETON		2,361	OFF SALE ONLY	294,402	217,528	76,874	26.11%	65,876	10,998	---	---	10,998	3.74%	---	---	---	---	
AUDUBON		410	ON & OFF SALE	284,403	170,659	113,744	39.99%	124,079	(10,335)	13,270	10,220	(7,285)	-2.56%	6,000	321,716	10,220	2,280	
AVOCA		143	ON & OFF SALE	213,974	123,825	90,149	42.13%	85,367	4,782	3,745	292	8,235	3.85%	---	---	---	---	
BAGLEY		1,427	OFF SALE ONLY	645,978	487,755	158,223	24.49%	94,217	64,006	2,708	---	66,714	10.33%	85,000	---	---	---	
BALATON		703	ON & OFF SALE	275,885	154,101	121,784	44.14%	94,993	26,791	7,852	231	34,412	12.47%	1	191,774	231	4,066	
BARNESVILLE		2,205	OFF SALE ONLY	215,587	158,144	57,443	26.64%	44,750	12,693	1,555	---	14,248	6.61%	25,000	---	---	---	
BARNUM		501	ON & OFF SALE	294,631	155,239	139,392	47.31%	143,405	(4,013)	10,227	---	6,214	2.11%	12,200	2,323	---	---	
BATTLE LAKE		739	OFF SALE ONLY	470,734	351,561	119,173	25.32%	72,400	46,773	3,930	2,209	48,494	10.30%	10,000	337	---	---	
BAUDETTE		1,157	ON & OFF SALE	830,969	538,047	292,922	35.25%	191,602	101,320	9,703	---	111,023	13.36%	78,936	---	---	---	
BEAVER BAY		153	ON & OFF SALE	332,875	155,822	177,053	53.19%	171,606	5,447	11,820	---	17,267	5.19%	10,000	10,470	---	---	
BEAVER CREEK		252	ON & OFF SALE	77,626	37,371	40,255	51.86%	41,546	(1,291)	6,643	92	5,260	6.78%	30,280	2,408	---	---	
BELVIEW		402	ON & OFF SALE	251,391	142,079	109,312	43.48%	116,073	(6,761)	2,745	---	(4,016)	-1.60%	---	---	---	---	
BERTHA		489	ON & OFF SALE	204,719	122,020	82,699	40.40%	67,840	14,859	4,558	---	19,417	9.48%	---	372	---	---	
BIG FALLS	[0]	328	ON & OFF SALE	221,093	109,975	111,118	50.26%	96,443	14,675	1,591	---	16,266	7.36%	(1,600)	7,600	---	---	
BIGFORK	[0]	387	ON & OFF SALE	264,928	141,597	123,331	46.55%	105,698	17,633	---	---	17,633	6.66%	27,855	611	---	---	
BISCAY		123	ON & OFF SALE	264,640	140,682	123,958	46.84%	136,140	(12,182)	17,640	---	5,458	2.06%	10,000	3,020	---	---	
BLACKDUCK	[0]	745	ON & OFF SALE	609,956	391,921	218,035	35.75%	143,009	75,026	17,249	---	92,275	15.13%	51,315	2,329	---	---	
BOYD		220	ON & OFF SALE	248,267	134,447	113,820	45.85%	116,719	(2,899)	1,245	139	(1,793)	-0.72%	8,668	1,790	---	---	
BRAHAM		1,193	OFF SALE ONLY	541,242	404,356	136,886	25.29%	98,013	38,873	33,485	34,737	37,621	6.95%	22,640	7,327	4,918	3,513	
BRANDON		467	ON & OFF SALE	352,081	222,082	129,999	36.92%	123,677	6,322	13,688	---	20,010	5.68%	15,000	5,669	---	---	
BROWERVILLE		767	ON & OFF SALE	356,192	196,196	159,996	44.92%	152,382	7,614	2,400	225	9,789	2.75%	12,627	7,749	---	---	
BROWNS VALLEY		720	ON & OFF SALE	221,814	132,968	88,846	40.05%	76,661	12,185	3,354	---	15,539	7.01%	107,789	---	---	---	
BUFFALO LAKE		735	ON & OFF SALE	309,494	175,587	133,907	43.27%	101,681	32,226	8,052	---	40,278	13.01%	(2,547)	---	---	---	
BUTTERFIELD		565	OFF SALE ONLY	168,988	128,584	40,404	23.91%	42,277	(1,873)	4,426	---	2,553	1.51%	(20,371)	20,368	---	---	
CALLAWAY		215	ON & OFF SALE	282,065	182,656	99,409	35.24%	92,064	7,345	11,003	6,936	11,412	4.05%	12,989	---	---	---	
CANTON		359	OFF SALE ONLY	96,106	78,003	18,103	18.84%	19,925	(1,822)	6,725	---	4,903	5.10%	---	---	---	---	
CLARISSA		635	ON & OFF SALE	328,890	198,359	130,531	39.69%	120,613	9,918	5,218	---	15,136	4.60%	316,760	12,520	---	---	
CLEARBROOK		557	ON & OFF SALE															
FAILED TO REPORT IN TIME FOR THIS PUBLICATION																		
CLEMENTS		187	ON & OFF SALE	125,425	61,933	63,492	50.62%	69,985	(6,493)	4,079	---	(2,414)	-1.92%	4,415	813	---	---	
CLEVELAND		748	ON & OFF SALE	173,724	129,478	44,246	25.47%	94,769	(50,523)	13,295	---	(37,228)	-21.43%	(624)	1,250	---	---	
CLONTARF		160	ON & OFF SALE	214,492	129,564	84,928	39.59%	85,635	(707)	---	---	(707)	-0.33%	4,710	---	---	---	
CONGER		133	ON & OFF SALE	152,749	86,775	65,974	43.19%	63,841	2,133	8,928	---	11,061	7.24%	---	1,326	---	---	
COOK		672	OFF SALE ONLY	702,371	545,229	157,142	22.37%	144,841	12,301	2,419	9,929	4,791	0.68%	---	6,246	9,929	15,014	
COTTONWOOD		1,061	ON & OFF SALE	390,151	226,461	163,690	41.96%	130,315	33,375	567	3,086	30,856	7.91%	8,500	3,990	3,086	3,802	
CROMWELL		205	ON & OFF SALE	265,830	165,537	100,293	37.73%	99,755	538	6,583	507	6,614	2.49%	20,000	---	---	---	
CURRIE		281	ON & OFF SALE	203,314	131,867	71,447	35.14%	83,515	(12,068)	3,660	---	(8,408)	-4.14%	6,000	1,066	---	---	
DALTON		238	OFF SALE ONLY	186,550	149,065	37,485	20.09%	38,057	(572)	2,673	---	2,101	1.13%	---	22,093	---	---	
DANVERS		102	ON & OFF SALE	204,279	106,426	97,853	47.90%	86,991	10,862	3,580	---	14,442	7.07%	1,000	---	---	---	
DARWIN		241	OFF SALE ONLY	408,509	320,190	88,319	21.62%	60,275	28,044	3,358	3,003	28,399	6.95%	---	2,604	---	---	
DAWSON		1,586	OFF SALE ONLY	329,745	244,286	85,459	25.92%	74,047	11,412	8,537	---	19,949	6.05%	35,500	---	---	---	
DE GRAFF		137	ON & OFF SALE	217,956	110,770	107,186	49.18%	70,172	37,014	223	---	37,237	17.08%	15,000	---	---	---	
DELAVAN		223	ON & OFF SALE	173,251	87,662	85,589	49.40%	90,865	(5,276)	13,000	2,792	4,932	2.85%	1,000	468	---	---	
DUNDEE		99	ON & OFF SALE	120,904	59,756	61,148	50.58%	51,359	9,789	10,934	---	20,723	17.14%	3,600	---	---	---	
EAGLE BEND		531	ON & OFF SALE	235,673	152,768	82,905	35.18%	90,356	(7,451)	11,463	---	4,012	1.70%	---	5,054	---	---	
ELBOW LAKE		1,186	OFF SALE ONLY	250,154	177,898	72,256	28.88%	60,209	12,047	402	---	12,449	4.98%	10,000	973	---	---	
ELGIN	[21]	776	ON & OFF SALE	15,526	5,916	61,906	17.06%	17,061	(7,451)	39,118	---	31,667	203.96%	---	---	---	---	
ELIZABETH		160	OFF SALE ONLY	296,043	231,497	64,546	21.80%	56,482	8,064	7,577	---	15,641	5.28%	9,360	4,550	---	---	
ELLENDALE		553	ON & OFF SALE	272,499	150,354	122,145	44.82%	101,258	20,887	10,532	---	31,419	11.53%	24,600	11,978	---	---	
ELLSWORTH		561	ON & OFF SALE	162,836	72,130	90,706	55.70%	78,246	12,460	7,752	---	20,212	12.41%	---	---	---	---	
ELMORE		688	OFF SALE ONLY	133,485	101,623	31,862	23.87%	30,124	1,738	1,118	---	2,856	2.14%	804	---	---	---	
ERHARD		172	OFF SALE ONLY	243,133	185,979	57,154	23.51%	47,331	9,823	2,600	---	12,423	5.11%	4,000	1,436	---	---	
FAIRFAX		1,322	ON & OFF SALE	304,004	173,242	130,762	43.01%	128,372	2,390	18,184	---	20,574	6.77%	36,000	6,497	---	---	
FIFTY LAKES		412	ON & OFF SALE	205,283	100,331	104,952	48.87%	93,955	6,376	415	---	6,791	3.31%	---	320	---	---	
FINLAYSON		251	ON & OFF SALE	377,010	209,466	167,544	44.44%	128,283	39,261	2,428	---	41,689	11.06%	---	651	---	---	
FLENSBURG		211	ON & OFF SALE	142,060	137,147	4,913	3.46%	4,961	(48)	20	---	(28)	-0.02%	---	---	---	---	
FORESTON		375	ON & OFF SALE	292,144	154,779	137,365	47.02%	114,394	22,971	20,043	---	43,014	14.72%	34,000	---	---	---	
FRAZEE		1,231	ON & OFF SALE	532,598	314,619	217,979	40.93%	214,730	3,249	---	---	3,249	0.61%	---	2,390	---	---	
GILMAN		208	ON & OFF SALE	313,184	146,596	148,588	47.44%	135,393	13,195	21,020	3,500	30,715	9.81%	19,500	2,074	---	---	
GOODRIDGE		110	ON & OFF SALE	183,982	106,742	77,240	41.98%	86,632	(9,392)	11,988	---	2,596	1.41%	4,288	---	---	---	
GRAND MARAIS		1,235	OFF SALE ONLY	991,582	673,458	318,124	32.08%	174,406	143,718	3,723	---	147,441	14.87%	239,455	1,050	---	---	
HACKENSACK		256	ON & OFF SALE	532,640	339,554	193,086	36.25%	151,893	41,193	9	---	41,202	7.74%	15,000	8,220	---	---	
HADLEY		79	ON & OFF SALE	106,704	59,304	47,400	44.42%	63,574	(16,174)	10,635	30	(5,569)	-5.22%	---	450	---	---	
HANLEY FALLS		235	ON & OFF SALE	164,179	91,890	72,289	44.03%	71,340	949	---	657	292	0.18%	---	797	657	2,402	

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- Lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent Of Sales			Interest	Principal
HANSKA		440	ON & OFF SALE	312,077	188,302	123,775	39.66%	90,474	33,301	6,664	---	39,965	12.81%	50,000	590	---	---
HAWLEY		1,743	OFF SALE ONLY	278,711	216,565	62,146	22.30%	60,575	1,571	3,834	---	5,405	1.94%	6,200	---	---	---
HERMAN		475	ON & OFF SALE	293,338	174,685	118,653	40.45%	104,477	14,176	22,614	---	36,790	12.54%	22,300	12,355	---	---
HERON LAKE		761	ON & OFF SALE	182,543	95,288	87,255	47.80%	81,413	5,842	651	---	6,493	3.56%	8,000	5,859	---	---
HINCKLEY		1,164	ON & OFF SALE	968,902	647,741	321,161	33.15%	239,496	81,665	21,789	1,289	102,165	10.54%	75,000	8,763	---	---
HITTERDAL		230	ON & OFF SALE	261,251	139,852	121,399	46.47%	99,420	21,979	---	---	21,979	8.41%	5,000	770	---	---
HOLDINGFORD		639	ON & OFF SALE	293,412	161,228	132,184	45.05%	107,862	24,322	---	---	24,322	8.29%	14,648	---	---	---
HOUSTON		1,000	ON & OFF SALE	436,853	224,445	212,408	48.62%	169,143	43,265	8,103	---	51,368	11.76%	25,000	23,515	---	---
HOWARD LAKE		1,749	ON & OFF SALE	750,850	500,809	250,041	33.30%	175,010	75,031	9,443	---	84,474	11.25%	85,000	7,485	---	---
ISANTI		2,072	ON & OFF SALE	985,969	729,039	256,930	26.06%	153,857	103,073	3,488	---	106,561	10.81%	187,810	1,503	---	---
ISLE		650	ON & OFF SALE	735,679	498,580	237,099	32.23%	212,369	24,730	13,058	---	37,788	5.14%	29,160	---	---	---
IVANHOE		722	ON & OFF SALE	280,571	161,877	118,694	42.30%	100,015	18,679	1,086	---	19,765	7.04%	---	635	---	---
JASPER		597	ON & OFF SALE	213,643	113,344	100,299	46.95%	84,658	15,641	1,332	---	16,973	7.94%	3,600	---	---	---
KELLIHER		372	ON & OFF SALE	238,722	117,067	121,655	50.96%	83,036	38,619	20,050	19,330	39,339	16.48%	31,000	---	---	---
KELLOGG		442	ON & OFF SALE	136,544	63,037	73,507	53.83%	72,145	1,362	10,135	---	11,497	8.42%	---	---	---	---
KENSINGTON		288	ON & OFF SALE	280,707	158,561	122,146	43.51%	120,450	1,696	12,114	---	13,810	4.92%	---	---	---	---
KENYON		1,591	ON & OFF SALE	427,729	238,395	189,334	44.26%	157,767	31,567	23,982	---	55,549	12.99%	30,679	---	---	---
KIESTER		590	OFF SALE ONLY	95,063	69,440	25,623	26.95%	24,641	982	---	---	982	1.03%	---	---	---	---
LAFAYETTE		480	ON & OFF SALE	139,870	58,637	81,233	58.08%	85,303	(4,070)	175	---	(3,895)	-2.78%	9,000	---	---	---
LAKE BENTON		666	ON & OFF SALE	221,632	119,737	101,895	45.97%	115,029	(13,134)	5,462	---	(7,672)	-3.46%	---	320	---	---
LAKE LILLIAN	[0]	228	OFF SALE ONLY	143,162	107,951	35,211	24.60%	34,517	694	---	---	694	0.48%	50	---	---	---
LAKE PARK		702	ON & OFF SALE	591,011	401,642	189,369	32.04%	176,076	13,293	6,034	---	19,327	3.27%	8,000	365	---	---
LAKE WILSON		307	ON & OFF SALE	224,688	117,281	107,407	47.80%	85,579	21,828	10,080	305	31,603	14.07%	20,000	---	---	---
LAKEFIELD		1,689	OFF SALE ONLY	227,812	159,807	68,005	29.85%	62,294	5,711	5,193	70	10,834	4.76%	---	---	---	---
LANCASTER		339	ON & OFF SALE	239,225	137,472	101,753	42.53%	81,612	20,141	321	---	20,462	8.55%	21,000	---	---	---
LE CENTER		2,122	ON & OFF SALE	635,182	399,210	235,972	37.15%	168,309	67,663	6,665	---	74,328	11.70%	80,000	---	---	---
LEROY		932	OFF SALE ONLY	161,113	126,865	34,248	21.26%	38,449	(4,201)	4,736	---	535	0.33%	---	5,706	---	---
LEWISVILLE		297	ON & OFF SALE	178,869	108,833	70,036	39.15%	79,405	(9,369)	---	921	(10,290)	-5.75%	(2,293)	---	921	6,500
LEXINGTON		2,279	OFF SALE ONLY	2,076,375	1,717,794	358,581	17.27%	242,691	115,890	12,330	---	18,220	6.18%	106,400	20,775	---	---
LINDSTROM		2,866	ON & OFF SALE	1,208,549	857,313	351,236	29.06%	306,690	44,546	14,294	---	58,840	4.87%	---	3,537	---	---
LISMORE		247	ON & OFF SALE	232,522	128,628	103,894	44.68%	91,189	12,705	986	---	13,691	5.89%	---	2,299	---	---
LITTLEFORK		878	ON & OFF SALE	264,689	146,968	117,721	44.48%	106,114	11,607	1,800	---	13,407	5.07%	---	1,120	---	---
LONGVILLE		246	ON & OFF SALE	550,462	337,651	212,811	38.66%	197,262	15,549	640	---	16,189	2.94%	---	4,760	---	---
LONSDALE		1,412	ON & OFF SALE	571,125	369,351	201,774	35.33%	172,221	29,553	17,254	5,007	41,800	7.32%	50,000	10,953	---	---
MABEL		747	ON & OFF SALE	257,663	150,756	106,907	41.49%	85,998	20,909	7,102	2,160	25,851	10.03%	---	2,218	---	---
MADEIRA		2,232	OFF SALE ONLY	273,923	210,045	63,878	23.32%	41,979	21,899	10,677	---	32,576	11.89%	23,000	---	---	---
MADISON		1,909	OFF SALE ONLY	276,625	198,966	77,659	28.07%	70,036	7,623	3,906	---	11,529	4.17%	93,439	678	---	---
MAHNOMEN		1,200	ON & OFF SALE	670,498	459,923	210,575	31.41%	233,818	(23,243)	21,281	---	(1,962)	-0.29%	2	1,967	---	---
MANTORVILLE		1,005	ON & OFF SALE	295,020	158,451	136,569	46.29%	145,099	(8,530)	5,506	---	(3,024)	-1.03%	---	6,665	---	---
MAPLE LAKE		1,528	OFF SALE ONLY	677,783	527,373	150,410	22.19%	105,114	45,296	7,725	---	53,021	7.82%	20,000	4,045	---	---
MAPLETON		1,558	ON & OFF SALE	279,251	169,396	109,855	39.34%	106,242	3,613	18,961	---	22,574	8.08%	---	5,691	---	---
MAYNARD		429	ON & OFF SALE	258,610	143,774	114,836	44.41%	116,590	(1,754)	1,926	---	172	0.07%	8,000	4,686	---	---
MAZEPPA		762	ON & OFF SALE	264,555	161,085	103,470	39.11%	91,676	11,794	12,292	---	24,086	9.10%	10,000	4,633	---	---
MEDFORD		784	ON & OFF SALE	445,901	264,140	181,761	40.76%	162,560	19,201	2,436	---	21,637	4.85%	40,000	20,365	---	---
MENAHGA		1,136	ON & OFF SALE	638,338	397,800	240,538	37.68%	203,921	36,617	3,707	5,328	34,996	5.48%	30,000	193,758	5,328	3,965
MENTOR		179	ON & OFF SALE	249,266	131,158	118,108	47.38%	115,364	2,744	11,125	---	13,869	5.56%	8,152	6,741	---	---
MILACA		2,385	OFF SALE ONLY	676,883	513,812	163,071	24.09%	113,248	49,823	9,493	16,540	42,776	6.32%	15,000	5,712	16,540	15,000
MILLERVILLE		99	ON & OFF SALE	292,135	148,958	143,177	49.01%	98,255	44,922	6,290	---	51,212	17.53%	26,100	763	---	---
MILTONA		220	ON & OFF SALE	385,091	236,881	148,210	38.49%	113,024	35,186	15,722	---	50,908	13.22%	7,000	15,296	---	---
MOOSE LAKE		2,126	ON & OFF SALE	624,958	389,681	235,277	37.65%	161,846	73,431	12,615	---	86,046	13.77%	93,041	509	---	---
MORGAN		939	ON & OFF SALE	235,673	205,860	29,813	12.65%	137,598	(107,785)	97,489	---	(10,296)	-4.37%	---	1,491	---	---
MORTON		440	ON & OFF SALE	255,223	130,709	124,514	48.79%	98,239	26,275	5,883	---	32,158	12.60%	10,000	---	---	---
NEVIS		395	ON & OFF SALE	536,206	331,220	204,986	38.23%	126,509	78,477	2,035	---	80,512	15.02%	94,026	---	---	---
NEW YORK MILLS		1,012	ON & OFF SALE	464,212	273,459	190,753	41.09%	130,246	60,507	17,308	---	77,815	16.76%	191,500	29,587	---	---
NISSWA		1,621	ON & OFF SALE	856,160	531,750	324,410	37.89%	229,898	94,512	2,623	---	97,135	11.35%	120,123	734	---	---
NORTHOME		286	ON & OFF SALE	126,759	80,174	46,585	36.75%	54,742	(8,157)	13,769	940	4,672	3.69%	20,000	---	---	---
OGEMA		155	ON & OFF SALE	261,261	177,834	83,427	31.93%	66,035	17,392	3,119	---	20,511	7.85%	---	---	---	---
OGILVIE		522	ON & OFF SALE	304,394	188,552	118,842	39.04%	127,156	(8,314)	24,817	---	16,503	5.42%	40,000	834	---	---
OKABENA		214	ON & OFF SALE	212,549	136,208	76,341	35.92%	90,159	(13,818)	11,838	---	(1,980)	-0.93%	---	1,429	---	---
ORONOCO		867	ON & OFF SALE	380,851	222,636	158,215	41.54%	160,363	(2,148)	13,633	---	11,485	3.02%	---	2,297	---	---
ORR		283	ON & OFF SALE	438,430	242,478	195,952	44.69%	174,124	21,828	15,152	1,939	35,041	7.99%	23,800	411	1,939	8,510
OSAKIS		1,333	ON & OFF SALE	390,161	244,797	145,364	37.26%	126,993	18,371	10,818	---	29,189	7.48%	25,000	---	---	---
PALISADE		140	ON & OFF SALE	302,768	200,554	102,214	33.76%	78,353	23,861	2,230	---	26,091	8.62%	10,000	---	---	---
PARKERS PRAIRIE		969	ON & OFF SALE	319,955	199,702	120,253	37.58%	91,041	29,212	13,550	253	42,309	13.22%	8,000	8,904	---	---
PAYNESVILLE		2,346	OFF SALE ONLY	548,380	415,120	133,260	24.30%	97,719	35,541	5,124	1,063	49,602	7.22%	27,500	539	---	---
PELICAN RAPIDS		1,993	OFF SALE ONLY	504,869	392,503	112,366	22.26%	103,352	9,014	1,716	---	10,730	2.13%	15,000	525	---	---

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1998

Name of City	Foot Notes	Popu- Lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent Of Sales			Interest	Principal
PERHAM		2,369	OFF SALE ONLY	942,249	703,110	239,139	25.38%	133,892	105,247	9,227	9,615	104,859	11.13%	52,000	14,579	9,615	30,000
PINE ISLAND		2,274	ON & OFF SALE	556,931	292,147	264,784	47.54%	197,588	67,196	26,963	---	94,159	16.91%	154,424	---	---	---
PINE RIVER		964	OFF SALE ONLY	309,287	278,323	30,964	10.01%	158,999	(128,035)	274	---	(127,761)	-41.31%	---	---	---	---
PLUMMER	[21]	281	ON & OFF SALE	---	---	---	---	4,954	(4,954)	14,379	---	---	---	7,400	---	---	---
RANDALL		591	ON & OFF SALE	444,100	286,539	157,561	35.48%	131,276	26,285	11,971	---	38,256	8.61%	35,000	---	---	---
RANIER		196	ON & OFF SALE	300,785	180,961	119,824	39.84%	128,336	(8,512)	10,385	---	1,873	0.62%	(15,000)	1,741	---	---
REMER		345	ON & OFF SALE	382,857	221,488	161,369	42.15%	120,473	40,896	---	---	40,896	10.68%	3,768	32,857	---	---
RENVILLE		1,375	ON & OFF SALE	411,915	256,186	155,729	37.81%	150,867	4,862	20,528	---	25,390	6.16%	6,000	2,180	---	---
ROGERS		2,039	ON & OFF SALE	1,172,327	754,514	417,813	35.64%	314,820	102,993	2,466	---	105,459	9.00%	19,893	---	---	---
ROSEAU		2,759	OFF SALE ONLY	1,135,778	833,488	302,290	26.62%	153,256	149,034	17,324	---	166,358	14.65%	60,000	6,948	---	---
ROUND LAKE		458	OFF SALE ONLY	87,795	62,386	25,409	28.94%	24,849	560	3,401	---	3,961	4.51%	---	---	---	---
RUSH CITY		1,641	ON & OFF SALE	579,791	358,013	221,778	38.25%	191,789	29,989	12,576	---	42,565	7.34%	20,000	7,102	---	---
RUSHFORD		1,633	ON & OFF SALE	422,435	288,086	134,349	31.80%	110,821	23,528	8,001	---	31,529	7.46%	16,000	9,823	---	---
RUSSELL		387	ON & OFF SALE	199,765	109,233	90,532	45.32%	71,870	18,662	6,931	---	25,593	12.81%	---	4,643	---	---
SACRED HEART		582	ON & OFF SALE	229,071	129,812	99,259	43.33%	115,535	(16,276)	15,766	---	(510)	-0.22%	---	2,378	---	---
SEBEKA		656	ON & OFF SALE	418,785	257,875	160,910	38.42%	125,322	35,588	9,970	---	45,558	10.88%	25,000	26,980	---	---
SHERBURN		1,091	ON & OFF SALE	315,749	201,141	114,608	36.30%	123,733	(9,125)	9,831	---	706	0.22%	5,000	2,700	---	---
SILVER BAY		2,062	ON & OFF SALE	609,432	346,076	263,356	43.21%	211,123	52,233	12,473	---	64,706	10.62%	32,400	14,370	---	---
SILVER LAKE		805	ON & OFF SALE	473,761	262,122	211,639	44.67%	192,881	18,758	3,139	---	21,897	4.62%	52,079	341	---	---
SOUTH HAVEN		201	ON & OFF SALE	281,671	147,823	133,848	47.52%	131,742	2,106	1,711	---	3,817	1.36%	28,800	---	---	---
SPRING GROVE		1,228	ON & OFF SALE	256,845	149,216	107,629	41.90%	96,311	11,318	3,575	---	14,893	5.80%	10,000	---	---	---
STACY		1,278	ON & OFF SALE	359,381	216,176	143,205	39.85%	123,289	19,916	759	---	20,675	5.75%	---	---	---	---
ST. FRANCIS		3,959	OFF SALE ONLY	644,081	491,618	152,463	23.67%	112,644	39,819	3,457	---	43,276	6.72%	50,917	16,416	---	---
ST. HILAIRE		295	ON & OFF SALE	352,813	204,423	148,390	42.06%	140,475	7,915	4,733	286	12,362	3.50%	26,171	---	---	---
ST. LEO		108	ON & OFF SALE	120,632	58,271	62,361	51.70%	61,893	468	12,912	148	13,232	10.97%	3,000	68,751	148	---
TRACY		2,037	ON & OFF SALE	510,320	343,058	167,262	32.78%	165,290	1,972	22,903	---	24,875	4.87%	20,000	270	---	---
TRIMONT		732	OFF SALE ONLY	139,831	103,877	35,954	25.71%	40,972	(5,018)	2,093	---	(2,925)	-2.09%	---	---	---	---
TWIN VALLEY		806	ON & OFF SALE	392,827	252,117	140,710	35.82%	132,359	8,351	7,433	---	15,784	4.02%	---	8,684	---	---
ULEN		536	ON & OFF SALE	190,086	102,983	87,103	45.82%	78,033	9,070	529	---	9,599	5.05%	---	---	---	---
UNDERWOOD		310	OFF SALE ONLY	304,929	236,730	68,199	22.37%	54,632	13,567	1,378	---	14,945	4.90%	1,000	---	---	---
VERGAS		280	OFF SALE ONLY	329,131	249,380	79,751	24.23%	54,448	25,303	3,719	48	28,974	8.80%	32,000	2,032	48	---
VERNDALE		554	ON & OFF SALE	214,368	113,543	100,825	47.03%	97,649	3,176	600	---	3,776	1.76%	---	739	---	---
VESTA		329	ON & OFF SALE	170,442	82,596	87,846	51.54%	71,566	16,280	629	---	16,909	9.92%	4,000	138	---	---
WALDORF		244	ON & OFF SALE	188,343	101,655	86,688	46.03%	76,443	10,245	6,134	---	16,379	8.70%	5,000	---	---	---
WALKER		992	OFF SALE ONLY	690,998	505,420	185,578	26.86%	98,576	87,002	---	---	87,002	12.59%	30,000	33,081	---	---
WALNUT GROVE		628	ON & OFF SALE	208,077	107,405	100,672	48.38%	85,359	15,313	12,558	---	27,871	13.39%	87,723	2,511	---	---
WARROAD		1,896	OFF SALE ONLY	1,001,380	704,878	296,502	29.61%	159,729	136,773	800	---	137,573	13.74%	112,417	---	---	---
WATERTOWN		2,704	ON & OFF SALE	606,988	368,464	238,524	39.30%	175,839	62,685	6,484	---	69,169	11.40%	64,000	---	---	---
WAVERLY		665	ON & OFF SALE	371,667	239,014	132,653	35.69%	117,049	15,604	9,678	---	25,282	6.80%	30,000	2,014	---	---
WELLS		2,393	ON & OFF SALE	537,478	344,567	192,911	35.89%	178,494	14,417	9,273	---	23,690	4.41%	25,000	---	---	4,633
WEST CONCORD		908	ON & OFF SALE	256,537	132,968	123,569	48.17%	140,197	(16,628)	14,030	---	(2,598)	-1.01%	---	22,800	---	---
WILLIAMS		230	ON & OFF SALE	273,234	153,192	120,042	43.93%	89,500	30,542	13,232	1,648	42,126	15.42%	37,500	12,802	---	---
WILMONT		348	ON & OFF SALE	199,691	107,117	92,574	46.36%	87,507	5,067	13,057	251	17,873	8.95%	20,000	---	---	---
WINNEBAGO		1,515	ON & OFF SALE	365,856	201,668	164,188	44.88%	140,894	23,294	8,937	---	32,231	8.81%	15,000	2,219	---	---
WINTON		159	ON & OFF SALE	147,831	78,955	68,876	46.59%	88,619	(19,743)	19,110	---	(633)	-0.43%	25,000	4,560	---	---
WOLF LAKE		32	ON & OFF SALE	288,775	177,291	111,484	38.61%	100,338	11,146	4,938	---	16,084	5.57%	15,000	13,212	---	---
WOOD LAKE		410	ON & OFF SALE	241,225	132,016	109,209	45.27%	95,290	13,919	851	---	14,770	6.12%	7,400	3,307	---	---
TOTAL ON & OFF SALE			99,346	47,753,787	28,775,660	18,978,127	39.74%	16,684,503	2,293,624	1,283,115	68,512	3,508,227	7.35%	3,199,468	1,287,950	22,530	36,158
TOTAL OFF SALE ONLY			51,350	18,183,335	13,818,310	4,365,025	24.01%	3,245,066	1,119,959	207,759	77,214	1,250,504	6.88%	1,138,404	193,665	41,050	63,527
TOTAL ALL STORES			150,696	65,937,122	42,593,970	23,343,152	35.40%	19,929,569	3,413,583	1,490,874	145,726	4,758,731	7.22%	4,337,872	1,481,615	63,580	99,685

ENTERPRISE FUND FOOTNOTES

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

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
ADA	1,637	180,000	---	---	145,000	---	1,135,000	1,935,000	3,395,000	145,000	711,287
ADAMS	760	---	---	40,000	2,011,000	---	880,000	---	2,931,000	1,390,000	---
ADRIAN	1,149	---	10,000	495,000	205,000	---	930,000	---	1,640,000	255,000	---
AITKIN	1,750	355,000	---	105,000	1,149,000	---	---	---	1,609,000	300,000	574,305
AKELEY	412	---	---	---	704,000	---	---	---	704,000	160,000	---
ALBANY	1,722	300,000	1,773,636	---	---	---	---	---	2,073,636	300,000	551,829
ALBERTA	134	61,372	---	---	19,595	---	---	---	80,967	---	---
ALBERTVILLE	2,893	120,000	350,000	625,000	---	---	---	---	1,095,000	---	1,232,672
ALDEN	609	---	---	---	305,000	---	---	---	305,000	15,000	---
ALDRICH	51	---	---	---	---	---	---	---	---	---	---
ALPHA	151	---	---	---	---	---	---	---	---	---	---
ALTURA	378	---	---	---	---	---	---	---	---	---	---
ALVARADO	355	340,000	---	---	---	---	---	---	340,000	340,000	---
AMBOY	541	---	---	---	---	---	---	---	---	---	89,996
ANNANDALE	2,472	2,775,000	765,000	1,465,000	250,000	---	---	---	5,255,000	3,480,000	137,322
APPLETON	2,361	675,000	627,000	---	1,365,000	---	---	---	2,667,000	---	---
ARCO	100	---	---	---	116,000	---	---	---	116,000	---	26,589
ARGYLE	615	1,095,000	---	---	---	---	---	---	1,095,000	230,000	---
ARLINGTON	1,914	455,000	---	960,000	2,540,000	---	---	---	3,955,000	490,000	260,000
ASHBY	476	140,000	---	---	---	---	---	845,000	985,000	---	---
ASKOV	346	---	---	---	---	---	---	---	---	---	77,994
ATWATER	1,063	3,115,050	---	14,950	---	---	---	---	3,130,000	165,000	10,500
AUDUBON	410	415,000	---	215,000	---	---	---	---	630,000	46,000	347,720
AURORA	1,930	---	---	2,385,000	---	---	---	---	2,385,000	---	263,589
AVOCA	143	60,000	---	---	---	---	---	---	60,000	---	---
AVON	1,112	1,650,000	235,000	---	205,000	---	---	---	2,090,000	495,000	810,829
BABBITT	1,577	---	---	---	---	---	1,310,000	---	1,310,000	---	47,626
BACKUS	278	---	---	---	---	---	---	---	---	---	---
BADGER	464	---	---	130,000	---	---	---	---	130,000	130,000	---
BAGLEY	1,427	---	---	---	4,176,143	---	---	---	4,176,143	---	203,971
BALATON	703	---	---	150,000	441,500	---	---	---	591,500	---	417,046
BARNESVILLE	2,205	1,590,000	---	1,070,000	1,025,000	---	695,000	---	4,380,000	955,000	963,467
BARNUM	501	45,000	---	62,000	643,000	---	---	---	750,000	45,000	---
BARRETT	346	---	---	840,000	---	---	---	---	840,000	---	70,000
BARRY	28	---	---	---	---	---	---	---	---	---	18,900
BATTLE LAKE	739	---	---	455,000	160,000	---	---	---	615,000	---	105,915
BAUDETTE	1,157	---	---	---	---	---	---	---	---	---	576,957
BEARDSLEY	268	---	---	241,200	---	---	---	---	241,200	---	8,480
BEAVER BAY	153	---	---	70,000	---	---	---	---	70,000	70,000	---
BEAVER CREEK	252	---	---	---	70,299	---	---	---	70,299	---	196,445
BECKER	2,215	11,925,000	24,365,000	7,780,000	---	---	---	---	44,070,000	3,575,000	97,750
BEJOU	91	---	---	---	---	---	---	---	---	---	---
BELGRADE	700	770,000	---	---	1,315,000	---	1,550,000	---	3,635,000	1,205,000	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
BELLECHESTER	152	---	---	---	204,000	---	---	---	204,000	---	---
BELLINGHAM	233	---	---	60,000	---	---	---	---	60,000	60,000	---
BELTRAMI	126	---	---	---	65,000	---	---	---	65,000	---	8,924
BELVIEW	402	---	---	582,500	---	---	---	---	582,500	147,500	51,766
BENA	149	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							---	---	---
BERTHA	489	---	---	---	---	---	---	---	---	---	---
BETHEL	438	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							---	---	---
BIG FALLS	328	---	---	---	---	---	---	---	---	---	---
BIGELOW	224	104,000	---	---	---	---	---	---	104,000	---	---
BIGFORK	387	---	---	150,000	---	---	---	---	150,000	---	---
BINGHAM LAKE	152	---	---	---	---	---	---	---	---	---	---
BIRCHWOOD	1,029	---	---	---	---	---	---	---	---	---	---
BIRD ISLAND	1,310	---	---	358,000	140,000	---	75,000	---	573,000	140,000	---
BISCAY	123	---	---	---	---	---	---	---	---	---	---
BIWABIK	1,071	865,000	210,000	---	---	---	95,000	---	1,170,000	420,000	525,000
BLACKDUCK	745	47,760	---	---	640,000	---	---	---	687,760	400,000	240,133
BLOMKEST	182	111,000	---	---	---	---	---	---	111,000	---	---
BLOOMING PRAIRIE	2,082	---	25,000	895,000	1,450,000	---	1,905,000	---	4,275,000	2,400,000	327,877
BLUFFTON	196	---	---	---	66,000	---	---	---	66,000	---	---
BOCK	122	---	---	---	---	---	---	---	---	---	---
BORUP	107	7,000	---	---	---	---	---	---	7,000	---	---
BOVEY	654	---	---	---	---	---	---	---	---	---	63,215
BOWLUS	252	145,000	---	---	---	---	---	---	145,000	---	---
BOY RIVER	52	---	---	---	---	---	---	---	---	---	---
BOYD	220	---	---	179,000	---	---	---	---	179,000	---	---
BRAHAM	1,193	---	---	---	391,000	---	173,000	---	564,000	100,000	316,370
BRANDON	467	7,000	237,000	---	462,612	---	---	---	706,612	---	92,881
BREEZY POINT	701	---	720,000	529,000	---	---	163,872	---	1,412,872	---	57,405
BREWSTER	538	---	---	270,000	160,000	---	---	---	430,000	430,000	---
BRICELYN	411	---	---	---	115,000	---	---	---	115,000	---	47,222
BROOK PARK	131	---	---	15,000	---	---	---	---	15,000	---	47,000
BROOKS	144	---	---	---	---	---	---	---	---	---	---
BROOKSTON	103	---	---	---	---	---	---	---	---	---	---
BROOTEN	619	---	---	---	---	---	---	---	---	---	26,125
BROWERVILLE	767	---	260,000	---	---	---	290,000	---	550,000	---	521,780
BROWNS VALLEY	720	---	45,000	430,000	490,000	---	---	---	965,000	45,000	---
BROWNSDALE	705	---	---	568,478	---	---	---	---	568,478	---	---
BROWNSVILLE	516	270,000	---	85,000	485,000	---	---	---	840,000	85,000	15,589
BROWNTON	817	11,000	---	392,000	195,000	---	---	---	598,000	---	---
BRUNO	91	---	---	60,000	---	---	---	---	60,000	---	---
BUCKMAN	191	110,000	---	---	35,000	---	---	---	145,000	110,000	---
BUFFALO LAKE	735	675,000	---	---	---	---	473,080	---	1,148,080	---	1,050,487
BUHL	875	---	245,000	135,000	170,000	---	---	---	550,000	---	100,000

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
COMSTOCK	123	---	---	---	---	---	---	---	---	---	
CONGER	133	---	---	---	---	---	---	---	---	---	
COOK	672	130,000	---	---	---	---	---	130,000	130,000	149,333	
CORRELL	53	---	---	---	---	---	---	---	---	---	
COSMOS	597	---	170,000	---	---	---	---	170,000	---	---	
COTTONWOOD	1,061	17,010	---	467,400	82,990	---	---	567,400	90,000	232,262	
COURTLAND	470	---	---	453,300	78,020	---	---	531,320	---	217,480	
CROMWELL	205	66,500	---	---	---	---	---	66,500	---	66,122	
CROSBY	2,135	415,000	---	---	75,000	---	---	490,000	---	452,599	
CROSSLAKE	1,531	720,000	---	---	---	---	896,123	1,616,123	---	455,914	
CURRIE	281	---	---	---	---	---	---	---	---	315,000	
CUYUNA	218	---	---	---	---	---	---	---	---	16,119	
CYRUS	325	35,000	---	---	---	---	---	35,000	---	82,367	
DAKOTA	355	---	---	---	---	---	---	---	---	124,521	
DALTON	238	---	---	---	111,000	---	---	111,000	---	---	
DANUBE	553	338,000	---	236,143	---	---	---	574,143	---	---	
DANVERS	102	---	---	---	---	---	---	---	---	135,500	
DARFUR	150	---	---	---	---	---	---	---	---	---	
DARWIN	241	---	---	---	---	---	---	---	---	---	
DASSEL	1,133	---	---	1,110,000	1,525,000	---	785,000	3,420,000	645,000	103,555	
DAWSON	1,586	---	---	---	1,147,000	---	---	1,147,000	---	999,163	
DE GRAFF	134	---	---	---	---	---	---	---	---	---	
DEER CREEK	306	---	---	---	---	---	---	---	---	---	
DEER RIVER	841	118,000	---	967,500	538,220	---	---	1,623,720	---	200,000	
DEERWOOD	525	98,000	---	---	---	---	---	98,000	---	29,850	
DELAVAN	223	125,000	---	---	---	---	---	125,000	105,000	---	
DELHI	66	---	---	---	---	---	---	---	---	---	
DELLWOOD	961	---	---	---	---	---	---	---	---	---	
DENHAM	36	---	---	---	---	---	---	---	---	---	
DENNISON	150	---	---	90,000	270,000	---	---	360,000	---	---	
DENT	198	30,000	---	---	66,500	---	---	96,500	---	62,983	
DEXTER	305	---	---	200,000	---	---	---	200,000	---	52,019	
DODGE CENTER	2,133	---	935,000	1,975,000	1,560,000	---	---	4,470,000	780,000	22,735	
DONALDSON	39	---	---	---	---	---	---	---	---	---	
DONNELLY	225	10,000	---	55,000	---	---	---	65,000	55,000	---	
DORAN	62	---	---	---	---	---	---	---	---	---	
DOVER	452	---	---	---	---	---	---	---	---	---	
DOVRAY	55	---	---	---	---	---	---	---	---	10,638	
DUMONT	116	---	---	---	---	---	---	---	---	---	
DUNDAS	507	---	840,000	935,000	1,475,000	---	735,000	3,985,000	925,000	3,213,891	
DUNDEE	99	---	---	---	213,000	---	---	213,000	---	---	
DUNNELL	211	---	---	---	---	---	---	---	---	24,796	
EAGLE BEND	531	---	---	50,000	990,000	---	---	1,040,000	50,000	76,500	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
EAGLE LAKE	1,808	960,000	---	---	---	---	---	---	960,000	---	---
EAST GULL LAKE	898	---	---	90,000	930,000	---	---	---	1,020,000	---	1,772,292
EASTON	220	---	---	---	---	---	---	---	---	---	---
ECHO	293	---	---	---	297,000	---	---	---	297,000	---	---
EDEN VALLEY	775	---	---	630,000	---	---	1,100,000	---	1,730,000	---	170,000
EDGERTON	1,124	---	---	---	570,555	---	---	---	570,555	---	---
EFFIE	117	---	---	---	---	---	---	---	---	---	---
EITZEN	241	---	---	---	---	---	---	---	---	---	81,200
ELBA	229	---	---	---	---	---	---	---	---	---	---
ELBOW LAKE	1,186	550,000	---	495,000	2,304,167	---	255,000	---	3,604,167	555,000	373,317
ELGIN	776	998,700	---	---	---	---	131,000	---	1,129,700	---	---
ELIZABETH	160	---	---	15,000	---	---	---	---	15,000	15,000	54,883
ELKO	324	185,000	---	---	895,000	---	---	---	1,080,000	185,000	4,912
ELKTON	135	---	---	---	---	---	---	---	---	---	---
ELLENDALE	553	---	---	---	85,000	---	---	---	85,000	---	307,659
ELLSWORTH	561	---	---	---	257,000	---	118,000	---	375,000	140,000	---
ELMDALE	130	---	---	---	---	---	---	---	---	---	35,000
ELMORE	688	---	---	40,000	110,000	---	---	---	150,000	40,000	118,697
ELROSA	209	---	---	---	---	---	---	---	---	---	---
ELYSIAN	474	---	---	925,938	639,062	---	---	---	1,565,000	95,000	2,134,129
EMILY	777	---	---	---	---	---	---	---	---	---	44,573
EMMONS	430	---	---	---	---	---	---	---	---	---	---
ERHARD	172	---	---	---	---	---	---	---	---	---	---
ERSKINE	420	62,000	---	---	831,000	---	---	---	893,000	---	27,631
EVAN	83	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	570	---	---	---	---	---	---	---	---	---	599,039
EXCELSIOR	2,348	---	---	75,000	---	---	---	---	75,000	---	77,128
EYOTA	1,610	443,750	---	---	571,250	---	---	---	1,015,000	435,000	24,133
FAIRFAX	1,322	---	---	---	4,510,000	---	---	---	4,510,000	610,000	1,538,688
FARWELL	68	---	---	---	---	---	---	---	---	---	---
FEDERAL DAM	117	---	---	---	---	---	---	---	---	---	2,200
FELTON	200	---	---	---	---	---	---	---	---	---	16,456
FERTILE	857	467,000	---	118,800	121,200	---	---	---	707,000	250,000	---
FIFTY LAKES	412	40,000	---	---	---	---	---	---	40,000	---	31,964
FINLAYSON	251	---	---	237,000	409,000	---	---	---	646,000	---	---
FISHER	407	---	---	401,000	---	---	---	---	401,000	---	---
FLENSBURG	211	---	---	---	---	---	---	---	---	---	59,285
FLOODWOOD	571	175,000	---	---	112,000	---	---	---	287,000	175,000	80,343
FLORENCE	47	---	---	---	---	---	---	---	---	---	---
FOLEY	2,137	---	390,000	1,220,000	608,000	---	---	---	2,218,000	495,000	1,594,685
FORADA	179	---	---	---	---	---	---	---	---	---	---
FORESTON	375	---	---	---	---	---	---	---	---	---	---
FORT RIPLEY	92	---	---	---	---	---	---	---	---	---	---

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
HOLLOWAY	117	---	---	---	---	---	---	---	---	---	
HOLT	98	---	---	---	---	---	---	---	---	---	
HOUSTON	1,000	620,000	---	100,000	---	---	---	720,000	---	733,778	
HOWARD LAKE	1,749	2,664,454	609,648	912,604	1,910,000	---	---	6,096,706	697,604	61,961	
HOYT LAKES	2,287	290,000	---	---	---	---	---	290,000	290,000	219,196	
HUMBOLDT	62	---	---	---	---	---	---	---	---	---	
IHLEN	92	---	---	---	---	---	---	---	---	---	
IONA	151	---	---	---	---	---	---	---	---	---	
IRON JUNCTION	128	---	---	---	---	---	---	---	---	5,565	
IRONTON	565	---	---	50,000	32,000	---	---	82,000	---	31,827	
ISANTI	2,072	230,000	---	812,000	8,547,084	---	---	9,589,084	230,000	4,275	
ISLE	650	340,000	---	530,000	---	---	---	870,000	380,000	268,063	
IVANHOE	722	184,400	---	---	999,568	---	---	1,183,968	---	136,097	
JANESVILLE	2,052	---	---	3,280,000	2,628,000	---	200,000	6,108,000	625,000	1,975,061	
JASPER	597	---	---	---	745,923	---	---	745,923	---	716,243	
JEFFERS	440	---	---	109,000	---	---	---	109,000	---	---	
JENKINS	333	---	---	---	---	---	---	---	---	---	
JOHNSON	36	---	---	---	---	---	---	---	---	---	
KANDIYOHI	528	115,000	---	---	---	---	---	115,000	---	9,527	
KARLSTAD	875	345,000	---	995,000	835,000	---	---	2,175,000	835,000	338,264	
KASOTA	687	---	---	21,000	---	---	---	21,000	---	---	
KEEWATIN	1,102	---	---	---	---	---	---	---	---	397,789	
KELLIHER	372	---	---	---	---	---	---	---	---	---	
KELLOGG	442	---	---	---	371,558	---	---	371,558	---	46,161	
KENNEDY	316	265,000	---	---	117,221	---	---	382,221	265,000	---	
KENNETH	73	---	---	---	---	---	---	---	---	---	
KENSINGTON	288	---	---	---	---	---	---	---	---	---	
KENT	121	---	---	---	---	---	---	---	---	---	
KENYON	1,591	20,000	80,000	735,000	1,110,000	---	2,190,000	4,135,000	915,000	21,449	
KERKHOVEN	740	---	---	---	174,000	---	---	174,000	---	---	
KERRICK	64	---	---	---	---	---	---	---	---	---	
KETTLE RIVER	193	---	---	---	412,000	---	---	412,000	---	56,000	
KIESTER	590	---	925,000	---	70,000	---	---	995,000	---	---	
KILKENNY	168	---	---	---	90,000	---	---	90,000	---	---	
KIMBALL	684	---	---	---	319,500	---	---	319,500	---	203,595	
KINBRAE	18	---	---	---	---	---	---	---	---	---	
KINGSTON	129	---	---	---	---	---	---	---	---	---	
KINNEY	242	---	---	---	---	---	---	---	---	---	
LA PRAIRIE	522	---	140,000	550,000	---	---	---	690,000	---	---	
LA SALLE	93	---	---	6,000	---	---	---	6,000	---	---	
LAFAYETTE	480	---	110,000	---	---	---	135,000	245,000	---	66,530	
LAKE BENTON	666	95,000	---	---	1,100,000	---	---	1,195,000	---	127,289	
LAKE BRONSON	257	---	---	32,000	---	---	---	32,000	---	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
LAKE CRYSTAL	2,178	415,000	320,000	300,000	910,000	---	2,000,000	---	3,945,000	90,000	327,458
LAKE HENRY	85	---	---	---	---	---	---	---	---	---	65,204
LAKE LILLIAN	228	---	---	---	---	---	---	---	---	---	---
LAKE PARK	702	---	---	---	428,700	---	---	---	428,700	---	---
LAKE SHORE	887	---	---	92,000	---	---	190,000	---	282,000	---	373,090
LAKE ST. CROIX BEACH	1,153	---	---	1,715,000	---	---	---	---	1,715,000	---	---
LAKE WILSON	307	---	---	---	---	---	---	---	---	---	---
LAKEFIELD	1,689	---	---	1,455,000	---	---	319,783	---	1,774,783	---	1,379,899
LAKELAND	2,066	1,540,000	---	1,930,000	---	---	---	---	3,470,000	1,540,000	---
LAKELAND SHORES	366	---	---	320,000	---	---	---	---	320,000	---	---
LAMBERTON	959	140,000	---	---	443,000	---	---	---	583,000	140,000	10,749
LANCASTER	339	---	---	271,000	---	---	---	---	271,000	---	---
LANDFALL	633	---	---	---	938,040	---	---	---	938,040	---	---
LANESBORO	850	---	58,000	512,000	---	---	480,000	---	1,050,000	110,000	473,622
LAPORTE	153	---	---	---	---	---	---	---	---	---	---
LASTRUP	111	---	---	---	---	---	---	---	---	---	---
LE CENTER	2,122	---	235,000	1,370,000	2,495,000	---	---	---	4,100,000	---	2,820,088
LENGBY	103	---	---	---	---	---	---	---	---	---	---
LEONARD	32	---	---	---	---	---	---	---	---	---	---
LEONIDAS	60	---	---	---	---	---	---	---	---	---	---
LEROY	932	---	---	---	441,300	---	---	---	441,300	100,000	---
LESTER PRAIRIE	1,245	185,000	180,000	---	435,000	---	---	---	800,000	---	---
LEWISTON	1,487	---	---	449,000	---	---	---	---	449,000	---	---
LEWISVILLE	297	---	---	15,000	---	---	---	---	15,000	15,000	25,886
LEXINGTON	2,279	---	---	790,000	---	---	---	---	790,000	---	855,314
LILYDALE	600	---	---	---	---	---	---	---	---	---	---
LINDSTROM	2,866	---	15,000	1,235,000	775,000	---	---	---	2,025,000	400,000	662,621
LISMORE	247	---	---	---	492,984	---	---	---	492,984	---	---
LITTLEFORK	878	---	---	271,000	21,000	---	172,784	---	464,784	---	213,289
LONG BEACH	230	---	---	---	---	---	---	---	---	---	---
LONG LAKE	1,915	---	1,035,000	300,000	---	---	---	---	1,335,000	885,000	---
LONGVILLE	246	---	---	---	329,000	---	---	---	329,000	---	---
LONSDALE	1,412	505,000	---	500,000	275,000	---	---	---	1,280,000	275,000	---
LORETTO	526	---	---	25,000	250,000	---	---	---	275,000	---	---
LOUISBURG	33	---	---	---	---	---	---	---	---	---	---
LOWRY	233	---	---	---	---	---	---	---	---	---	97,221
LUCAN	228	---	---	---	---	---	---	---	---	---	---
LYLE	508	125,000	---	---	137,200	---	---	---	262,200	---	75,000
LYND	303	---	---	---	353,843	---	---	---	353,843	140,000	---
MABEL	747	---	---	330,000	240,000	---	---	---	570,000	240,000	30,977
MADELIA	2,232	---	75,000	60,113	2,269,888	---	---	---	2,405,001	---	1,952,469
MADISON	1,909	---	---	135,000	4,075,000	---	607,866	---	4,817,866	135,000	32,592
MADISON LAKE	741	130,000	150,000	835,800	---	---	---	---	1,115,800	25,000	648,980

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
MAGNOLIA	155	---	---	---	32,000	---	---	---	32,000	---	2,475
MAHNOMEN	1,200	805,000	---	670,000	356,000	---	---	---	1,831,000	875,000	---
MANCHESTER	69	---	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	59	---	---	---	---	---	---	---	---	---	---
MANTORVILLE	1,005	---	---	---	200,000	---	---	---	200,000	---	14,197
MAPLE LAKE	1,528	---	565,000	1,420,000	1,170,000	---	---	---	3,155,000	---	---
MAPLE PLAIN	2,223	---	660,000	205,000	---	---	---	---	865,000	---	60,000
MAPLETON	1,558	---	---	315,000	---	---	---	---	315,000	---	1,906,959
MAPLEVIEW	202	---	225,000	---	---	---	---	---	225,000	---	---
MARBLE	617	---	---	---	---	---	---	---	---	---	17,143
MARIETTA	197	---	---	156,000	---	---	---	---	156,000	---	---
MARINE ON ST. CROIX	709	---	---	---	---	---	---	---	---	---	80,000
MAYER	530	240,000	---	---	---	---	---	---	240,000	---	49,482
MAYNARD	429	---	60,000	---	491,000	---	---	---	551,000	---	122,736
MAZEPPA	762	---	---	---	---	---	---	---	---	---	---
MC GRATH	74	---	---	---	---	---	---	---	---	---	---
MC GREGOR	373	---	---	---	545,000	---	---	---	545,000	---	---
MC INTOSH	656	170,000	---	---	393,000	---	---	---	563,000	170,000	599,147
MC KINLEY	117	---	---	---	---	---	---	---	---	---	---
MEADOWLANDS	123	---	---	---	---	---	---	---	---	---	---
MEDFORD	784	---	---	2,881,533	975,000	---	---	---	3,856,533	540,000	65,164
MEDICINE LAKE	374	---	---	---	---	---	---	---	---	---	---
MEIRE GROVE	117	---	---	---	---	---	---	---	---	---	---
MENAHGA	1,136	1,847,500	---	499,269	2,588,000	---	---	---	4,934,769	290,000	181,035
MENDOTA	162	---	---	---	---	---	---	---	---	---	3,826
MENTOR	179	---	---	---	---	---	---	---	---	---	10,109
MIDDLE RIVER	274	---	---	---	94,000	---	---	---	94,000	---	---
MIESVILLE	136	---	---	---	---	---	---	---	---	---	---
MILACA	2,385	750,000	115,000	235,000	615,000	---	235,000	---	1,950,000	---	40,000
MILAN	330	---	---	---	---	---	---	---	---	---	140,235
MILLERVILLE	99	---	---	---	---	---	---	---	---	---	---
MILLVILLE	170	---	---	---	---	---	---	---	---	---	---
MILROY	290	---	---	---	260,000	---	---	---	260,000	---	20,607
MILTONA	220	357,958	---	---	---	---	---	---	357,958	---	---
MINNEISKA	130	---	---	---	---	---	---	---	---	---	---
MINNEOTA	1,433	245,000	---	---	1,560,000	---	---	---	1,805,000	1,665,000	549,128
MINNESOTA CITY	252	---	---	---	---	---	---	---	---	---	---
MINNESOTA LAKE	680	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	582	---	---	---	---	---	---	---	---	---	---
MIZPAH	91	---	---	---	---	---	---	---	---	---	---
MONTGOMERY	2,568	---	6,700,000	2,585,000	---	---	---	---	9,285,000	345,000	---
MONTROSE	1,054	---	---	---	743,004	---	218,744	---	961,748	---	182,863
MOOSE LAKE	2,126	---	800,000	---	---	---	---	---	800,000	---	2,163,231

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
MORGAN	939	---	13,500	---	1,625,000	---	---	---	1,638,500	300,000	725,898
MORRISTOWN	852	---	---	338,957	260,000	---	---	---	598,957	---	---
MORTON	440	---	---	---	451,000	---	---	---	451,000	---	---
MOTLEY	490	---	1,065,000	182,000	868,000	---	---	---	2,115,000	---	194,362
MOUNTAIN LAKE	2,066	470,000	630,000	740,000	375,000	---	1,835,000	---	4,050,000	845,000	---
MURDOCK	277	75,000	---	---	50,000	---	---	---	125,000	75,000	---
MYRTLE	64	---	---	---	---	---	---	---	---	---	---
NASHUA	57	---	---	---	---	---	---	---	---	---	---
NASHWAUK	975	146,000	---	---	400,000	---	---	---	546,000	---	132,515
NASSAU	71	---	---	---	---	---	---	---	---	---	---
NELSON	180	---	---	---	---	---	---	---	---	---	---
NERSTRAND	265	---	---	---	---	---	---	---	---	---	---
NEVIS	395	10,000	---	129,902	716,000	---	---	---	855,902	110,000	25,224
NEW AUBURN	366	---	---	---	---	---	---	---	---	---	26,227
NEW GERMANY	379	70,000	---	---	---	---	---	---	70,000	---	4,860
NEW LONDON	1,033	---	194,000	1,295,000	---	---	---	---	1,489,000	---	123,500
NEW MARKET	221	765,000	---	---	---	---	---	---	765,000	340,000	4,913
NEW MUNICH	327	---	---	46,000	---	---	---	---	46,000	---	---
NEW RICHLAND	1,205	---	---	---	332,000	---	---	---	332,000	---	51,950
NEW TRIER	97	---	---	---	---	---	---	---	---	---	10,668
NEW YORK MILLS	1,012	1,394,000	---	---	610,000	---	13,000	---	2,017,000	---	1,661,237
NEWFOLDEN	338	---	---	555,000	385,358	---	---	---	940,358	---	---
NICOLLET	853	---	95,000	550,000	---	---	---	---	645,000	95,000	1,222,961
NIELSVILLE	90	56,000	---	---	47,400	---	---	---	103,400	---	---
NIMROD	83	---	---	---	---	---	---	---	---	---	---
NISSWA	1,621	---	---	44,000	760,840	---	---	---	804,840	---	2,025,739
NORCROSS	74	---	---	---	---	---	---	---	---	---	---
NORTHOME	286	---	---	---	166,000	---	---	---	166,000	---	16,665
NORTHROP	266	---	---	---	---	---	---	---	---	---	---
ODESSA	143	---	---	---	290,000	---	---	---	290,000	---	---
ODIN	121	---	---	---	---	---	---	---	---	---	80,636
OGEMA	155	---	---	53,180	---	---	---	---	53,180	---	---
OGILVIE	522	---	880,000	---	210,000	---	---	---	1,090,000	---	6,000
OKABENA	214	145,000	---	---	---	---	---	---	145,000	145,000	---
OKLEE	422	---	---	---	1,183,000	---	---	---	1,183,000	---	339,719
ONAMIA	822	515,000	255,000	---	---	---	---	---	770,000	555,000	243,542
ORMSBY	145	---	---	---	---	---	---	---	---	---	147,000
ORONOCO	867	---	---	---	---	---	---	---	---	---	---
ORR	283	---	---	---	---	---	---	---	---	---	70,744
ORTONVILLE	2,081	570,000	---	3,335,000	190,000	---	---	2,020,000	6,115,000	570,000	975,000
OSAKIS	1,333	210,000	20,000	---	340,000	---	---	---	570,000	210,000	---
OSLO	363	---	---	430,000	---	---	---	---	430,000	430,000	194,080
OSTRANDER	266	5,000	---	---	---	---	---	---	5,000	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Rev. Tax Revenue	All Other			
OTTERTAIL	412	---	---	---	---	---	---	---	---	---	
PALISADE	140	---	---	---	---	---	---	---	---	13,598	
PARKERS PRAIRIE	969	405,000	---	---	---	---	---	405,000	---	208,929	
PAYNESVILLE	2,346	2,530,000	40,000	1,885,000	760,000	---	---	5,215,000	1,670,000	260,750	
PEASE	167	---	---	---	---	---	---	600,000	600,000	---	
PELICAN RAPIDS	1,993	---	1,920,000	1,805,000	1,685,000	---	---	5,410,000	---	291,521	
PEMBERTON	237	---	---	---	---	---	---	---	---	1,398,940	
PENNOCK	485	---	---	430,000	---	---	---	430,000	430,000	---	
PEQUOT LAKES	894	---	450,000	---	220,000	---	---	670,000	220,000	25,028	
PERHAM	2,369	845,000	20,000	1,770,000	893,300	---	4,665,500	8,193,800	227,500	1,728,143	
PERLEY	123	---	---	---	---	---	---	---	---	25,978	
PETERSON	245	---	---	---	---	---	---	---	---	6,000	
PIERZ	1,154	90,000	195,000	---	---	---	---	285,000	90,000	---	
PILLAGER	342	---	---	---	300,000	---	---	300,000	---	496,276	
PINE ISLAND	2,274	---	145,000	1,095,000	3,237,594	---	---	4,477,594	---	---	
PINE RIVER	964	180,000	---	---	---	---	---	180,000	180,000	54,167	
PINE SPRINGS	446	---	---	---	---	---	---	---	---	---	
PLATO	332	---	---	---	---	---	---	---	---	421,937	
PLEASANT LAKE	189	---	---	---	---	---	---	---	---	---	
PLUMMER	281	80,000	---	---	150,000	---	---	230,000	80,000	---	
PORTER	208	---	---	---	---	---	---	---	---	64,337	
PRESTON	1,535	---	45,000	1,955,000	15,000	850,000	430,000	3,295,000	430,000	917,000	
PRINSBURG	501	---	---	---	---	---	---	---	---	---	
QUAMBA	124	---	---	---	---	---	---	---	---	---	
RACINE	321	---	---	---	21,000	---	---	21,000	---	---	
RANDALL	591	525,000	---	---	277,000	---	760,000	1,562,000	720,000	18,733	
RANDOLPH	355	---	---	---	---	---	---	---	---	---	
RANIER	196	---	---	73,000	---	---	---	73,000	---	---	
RAYMOND	679	---	---	30,000	670,000	---	---	700,000	---	---	
RED LAKE FALLS	1,506	1,639,000	---	---	1,040,000	---	---	2,679,000	1,040,000	---	
REGAL	46	---	---	---	---	---	---	---	---	---	
REMER	345	---	---	---	145,000	---	---	145,000	145,000	145,557	
RENVILLE	1,375	---	1,375,000	935,000	6,005,000	---	6,095,000	14,410,000	3,870,000	808,194	
REVERE	111	---	---	---	---	---	---	---	---	---	
RICE	732	106,000	---	30,000	420,000	---	---	556,000	450,000	1,605	
RICHMOND	1,119	15,000	114,000	161,000	704,000	---	---	994,000	---	---	
RICHVILLE	117	---	---	---	---	---	---	---	---	---	
RIVERTON	120	---	---	---	---	---	---	---	---	67,000	
ROCK CREEK	1,139	---	---	---	---	---	---	---	---	26,488	
ROCKVILLE	662	255,800	---	---	610,000	---	---	865,800	---	1,143,782	
ROGERS	2,039	---	11,818,828	4,840,000	---	---	---	16,658,828	---	---	
ROLLINGSTONE	737	---	---	756,000	17,000	---	---	773,000	---	---	
RONNEBY	49	---	---	---	---	---	---	---	---	---	

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
ROOSEVELT	185	---	---	---	---	---	---	---	---	---	
ROSCOE	138	---	---	6,000	---	---	---	6,000	---	---	
ROSE CREEK	373	---	---	185,000	---	---	---	185,000	---	---	
ROSEAU	2,759	130,000	---	5,920,000	1,400,000	---	---	7,450,000	1,875,000	1,108,343	
ROTHSAY	452	195,572	---	---	338,400	---	---	533,972	195,072	---	
ROUND LAKE	458	125,000	---	---	159,900	---	---	284,900	---	---	
ROYALTON	854	15,000	23,000	231,000	557,000	---	---	826,000	85,000	120,000	
RUSH CITY	1,641	---	6,322,610	420,000	3,642,390	---	---	10,385,000	460,000	296,700	
RUSHFORD	1,633	320,000	1,912,000	315,000	---	---	---	2,547,000	---	1,089,449	
RUSHFORD VILLAGE	686	---	---	---	---	---	---	---	---	170,470	
RUSHMORE	363	---	---	445,000	---	---	---	445,000	445,000	---	
RUSSELL	387	---	---	---	---	---	---	---	---	114,423	
RUTHTON	319	---	---	227,930	438,000	---	---	665,930	---	---	
RUTLEDGE	171	---	---	---	---	---	---	---	---	---	
SABIN	493	175,000	---	92,000	60,000	---	---	327,000	175,000	---	
SACRED HEART	582	---	---	635,000	---	---	---	635,000	---	1,441,093	
SANBORN	447	---	---	92,000	---	---	---	92,000	---	31,617	
SANDSTONE	2,069	273,000	---	93,000	8,662,404	---	---	9,028,404	2,070,000	121,250	
SARGEANT	78	---	---	---	---	---	---	---	---	---	
SCANLON	886	---	---	---	770,000	---	---	770,000	---	---	
SEAFORTH	84	---	---	---	---	---	---	---	---	---	
SEBEKA	656	---	100,000	---	287,000	---	---	387,000	---	112,000	
SEDAN	56	---	---	---	---	---	---	---	---	---	
SHAFER	397	---	---	140,000	467,000	---	---	607,000	190,000	203,958	
SHELLY	203	---	---	---	98,900	---	---	98,900	---	---	
SHERBURN	1,091	---	---	60,000	---	---	125,000	185,000	---	80,114	
SHEVLIN	145	---	---	---	---	---	---	---	---	---	
SILVER BAY	2,062	---	---	---	---	---	---	---	---	1,588,033	
SILVER LAKE	805	---	---	1,015,000	582,000	---	---	1,597,000	---	---	
SKYLINE	340	---	---	---	220,000	---	---	220,000	---	---	
SLAYTON	2,158	---	480,000	400,000	1,600,000	---	---	2,480,000	---	---	
SOBIESKI	208	---	---	---	---	---	---	---	---	19,151	
SOLWAY	74	---	---	---	---	---	---	---	---	---	
SOUTH HAVEN	201	---	---	---	---	---	---	---	---	41,188	
SPICER	1,173	---	202,183	1,346,327	830,000	---	425,000	2,803,510	220,000	30,841	
SPRING GROVE	1,228	870,000	---	---	195,000	---	---	1,065,000	690,000	85,678	
SPRING HILL	74	---	---	---	---	---	---	---	---	---	
SPRING PARK	1,826	---	1,440,000	---	---	---	---	1,440,000	1,440,000	---	
SPRING VALLEY	2,484	---	---	3,980,000	---	---	---	3,980,000	1,095,000	70,416	
SPRINGFIELD	2,195	1,700,000	465,000	---	---	---	---	2,165,000	465,000	5,699	
SQUAW LAKE	133	---	---	---	---	---	---	---	---	---	
STACY	1,278	240,000	---	---	315,000	---	---	555,000	10,000	---	
STARBUCK	1,186	240,000	170,000	615,000	1,910,000	---	230,000	3,165,000	2,150,000	152,316	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
STEEN	181	---	---	---	---	---	---	---	---	2,314	
STEPHEN	691	---	---	441,000	30,000	---	65,000	---	536,000	---	
STEWART	573	---	---	---	320,000	---	405,000	---	725,000	---	
STOCKTON	592	---	---	104,000	---	---	---	---	104,000	---	
STORDEN	269	470,000	---	---	20,000	---	---	---	490,000	270,000	
STRANDQUIST	81	---	---	---	---	---	---	---	---	---	
STRATHCONA	43	---	---	---	---	---	---	---	---	---	
STURGEON LAKE	260	---	---	62,927	---	---	---	---	62,927	12,154	
ST. ANTHONY (STEARNS)	79	---	---	---	---	---	---	---	---	---	
ST. BONIFACIUS	1,753	490,000	---	80,000	1,450,000	---	---	---	2,020,000	220,000	
ST. CLAIR	722	---	520,000	---	298,000	---	---	---	818,000	1,643,824	
ST. FRANCIS	3,959	110,000	---	---	2,945,000	---	---	---	3,055,000	1,605,000	
ST. HILAIRE	295	---	---	---	---	---	---	---	---	101,300	
ST. LEO	108	---	---	---	---	---	---	---	---	25,121	
ST. MARTIN	284	---	185,000	---	338,000	---	---	---	523,000	32,736	
ST. MARY'S POINT	350	---	---	---	---	---	---	---	---	---	
ST. ROSA	75	---	---	---	---	---	---	---	---	---	
ST. STEPHEN	820	168,500	---	105,000	---	---	---	---	273,500	---	
ST. VINCENT	112	---	---	---	---	---	---	---	---	---	
SUNBURG	112	---	---	---	---	---	---	---	---	---	
SUNFISH LAKE	480	---	---	36,000	---	---	---	---	36,000	---	
SWANVILLE	319	---	---	---	---	---	---	---	---	---	
TACONITE	313	---	---	---	---	---	---	---	---	---	
TAMARACK	54	---	---	---	---	---	---	---	---	---	
TAOPI	82	---	---	---	---	---	---	---	---	---	
TAUNTON	171	---	---	---	---	---	---	---	---	138,589	
TAYLORS FALLS	813	---	---	717,000	155,000	---	---	---	872,000	549,797	
TENNEY	4	---	---	---	---	---	---	---	---	---	
TENSTRIKE	192	---	---	---	---	---	---	---	---	---	
THOMSON	145	90,000	---	---	---	---	---	---	90,000	---	
TINTAH	70	---	---	---	---	---	---	---	---	83,000	
TONKA BAY	1,505	---	---	---	---	---	---	---	---	---	
TOWER	494	69,000	---	---	---	---	175,000	---	244,000	446,958	
TRACY	2,037	103,000	---	2,060,000	4,060,151	---	---	---	6,223,151	1,975,000	
TRAIL	57	---	---	---	---	---	---	---	---	---	
TRIMONT	732	655,000	---	---	---	---	---	---	655,000	50,351	
TROMMALD	111	---	---	---	---	---	---	---	---	51,515	
TROSKY	122	---	---	---	---	---	---	---	---	4,326	
TRUMAN	1,279	---	---	---	275,000	---	2,040,000	---	2,315,000	815,000	
TURTLE RIVER	81	---	---	---	---	---	---	---	---	---	
TWIN LAKES	140	---	---	---	---	---	---	---	---	---	
TWIN VALLEY	806	---	---	---	1,037,000	---	---	---	1,037,000	210,000	
TYLER	1,231	1,392,000	---	---	2,130,000	---	---	---	3,522,000	1,355,000	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
For the Year Ended December 31, 1998

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
WILLERNIE	571	---	---	---	---	---	---	---	---	10,273	
WILLIAMS	230	---	---	---	216,800	---	---	---	216,800	21,883	
WILLOW RIVER	298	---	---	---	---	---	---	---	---	---	
WILMONT	348	---	---	---	179,554	---	---	---	179,554	---	
WILTON	176	---	---	---	---	---	---	---	---	---	
WINGER	152	226,000	---	---	---	---	---	---	226,000	---	
WINNEBAGO	1,515	---	390,000	1,030,000	940,000	---	---	---	2,360,000	1,510,000	
WINSTED	1,802	485,000	---	2,705,000	450,000	---	---	---	3,640,000	220,000	
WINTHROP	1,342	---	780,000	530,000	1,155,000	---	140,000	---	2,605,000	460,000	
WINTON	159	---	---	---	---	---	---	---	---	---	
WOLF LAKE	32	---	---	---	---	---	---	---	---	---	
WOLVERTON	153	---	---	---	60,648	---	---	---	60,648	64,522	
WOOD LAKE	410	79,354	---	---	---	---	---	---	79,354	347,727	
WOODLAND	498	948,775	---	---	---	---	---	---	948,775	---	
WOODSTOCK	148	---	---	---	---	---	---	---	---	135,729	
WRENSHALL	337	---	---	---	---	---	---	---	---	---	
WRIGHT	138	---	---	---	---	---	---	---	---	---	
WYKOFF	474	---	---	92,000	70,000	---	---	---	162,000	---	
WYOMING	2,793	---	---	520,218	4,045,000	---	---	---	4,565,218	570,000	
ZEMPLE	67	---	---	---	---	---	---	---	---	---	
ZIMMERMAN	2,420	86,000	195,000	350,000	1,110,000	---	---	---	1,741,000	659,626	
ZUMBRO FALLS	234	---	---	---	180,000	---	---	---	180,000	180,000	
ZUMBROTA	2,535	---	1,030,000	2,260,000	285,000	---	---	---	3,575,000	672,063	
TOTAL	440,625	89,244,435	94,760,848	148,430,686	219,622,648	850,000	49,675,838	6,560,000	609,144,455	104,240,176	115,122,860

APPENDIX A

SCOPE OF REPORT AND METHODOLOGY

Appendix A

Scope of Report and Methodology

This report provides a summary of the financial operations of the 668 cities under 2,500 in population for the calendar year 1998. Information concerning Minnesota cities over 2,500 in population is contained in a separate report.

Sources of the data include the annual city financial reporting form, audits by public accountants, financial statements prepared by the city clerk or clerk-treasurer, county auditors' reports of indebtedness, and the Department of Revenue records for state shared tax distributions, grants, aids, taxable valuations and tax levies.

In accordance with Minnesota Statutes § 471.698, cities must prepare and submit an annual detailed statement of the financial affairs of the city to the State Auditor. Of the 668 cities under 2,500 in population, 370 cities submitted an annual detailed statement of the financial affairs of the city using the cash basis of accounting.

The remaining 298 cities have elected to comply with Minnesota Statutes § 471.697. This statute requires cities to submit comprehensive annual financial reports and an audited financial statement prepared in accordance with Generally Accepted Accounting Principles (GAAP). The governmental funds are reported using the modified accrual basis of accounting, and the enterprise funds are reported using the accrual basis of accounting. Pursuant to Minnesota Statutes § 412.591, subdivision 2, cities operating under Option Plan "A" with the combined office of clerk-treasurer are also required to have an audit, although the audited financial statements may be on the cash basis of accounting.

Tables 2 and 3, which summarize the revenues and expenditures for the governmental functions (including expendable trust funds), are classified into five population types based on the 1998 population estimates from the Office of the State Demographer. These five types are:

<u>TYPE</u>	<u>POPULATION</u>
1	2,001 - 2,500
2	1,501 - 2,000
3	1,001 - 1,500
4	500 - 1,000
5	UNDER 500

This report includes the financial operations of the governmental funds for each city. These funds are the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. Enterprise funds are reported separately from the city governmental funds.

Cities in Minnesota operate many types of public service enterprises. The operations of nine major enterprise funds common to most cities are summarized and presented separately. Major enterprise funds common to most cities are grouped together by type of enterprise fund such as water utilities, sewer utilities, refuse disposal, electric, nursing homes, liquor stores, etc. Enterprise funds whose operations are exclusive to cultural and recreational activities are combined together into "culture and recreation enterprise operations." All other enterprise funds are combined together as "other city enterprise operations." In this report, electric utilities that operate generation and distribution systems are combined with those operating distribution systems only. When possible, the financial operations of these enterprises are presented on the accrual basis rather than the cash basis of accounting. The basis of accounting is accrual unless indicated otherwise by a footnote.

Table 19 summarizes the outstanding bonded indebtedness of cities by the type of bond issue. This table also provides a summary of the combined total of other types of long-term debt such as notes or loans.

Seven cities failed to submit an annual reporting form and/or financial statement in time for this publication. They are ***Bena, Bethel, Carver, Clearbrook, Evan, Ronneby, and Vermillion.***

GLOSSARY

Glossary

ALL OTHER EXPENDITURES - Includes miscellaneous expenditures that were not allocated to a specific function.

ALL OTHER REVENUES - Includes refunds, reimbursements, donations, and lease payments.

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

CAPITAL OUTLAY - 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.

ECONOMIC DEVELOPMENT - Expenditures directed toward developing an area or providing assistance and opportunity to persons and business for such development.

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.

Glossary

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.

HOUSING - Expenditures associated with planning and providing adequate housing and redevelopment of substandard physical facilities.

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, building permits, and other non-business licenses and permits.

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

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

OTHER FINANCING USES - Includes 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, snow removal, street lighting, street and bridge construction, and the purchase and maintenance of street equipment.

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 develop or redevelop a portion of the city. The increase in taxes on the developed or 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.