

**Revenues, Expenditures, and Debt  
of  
Minnesota Cities Over 2,500 in Population  
For the Year Ended December 31, 1997**



**October 1, 1999**

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# 1997 Finances For Cities Over 2,500 Population

## Overview

This report provides information and analysis on the finances of Minnesota's cities with a population over 2,500 (large cities). The report includes for the first time a detailed section on the unreserved fund balances of the General and Special Revenue funds of cities. This section replaces a separate report on fund balances that the Office of the State Auditor previously published.

Minnesota's large cities ended 1997 in a strong financial condition. The unreserved fund balances in the General and Special Revenue Funds of these cities grew 10.9 percent for a total of \$758.1 million in 1997. Total revenues grew by 7.6 percent. Total spending by Minnesota's large cities grew 4.0 percent.

## Governmental Revenues

Revenues for Minnesota's large cities totaled \$2.83 billion in 1997, up 7.6 percent from 1996. On a per capita basis, total revenues increased from \$801 in 1996 to \$852 in 1997.

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

**Table 1: Total Revenues Per Capita By Population Class**

City Class	Population	1995 Revenues Per Capita	1996 Revenues Per Capita	1997 Revenues Per Capita
First	Over 100,000	\$1,141	\$1,225	\$1,302
Second	20,001 to 100,000	670	683	714
Third	10,001 to 20,000	692	715	753
Fourth	2,500 to 10,000	634	651	735

The principal sources of revenues for the 185 large cities consisted of: intergovernmental revenues which accounted for 31.9 percent of total revenues; property taxes which accounted for 23.1 percent of total revenues; and tax increments which accounted for 9.1 percent of total revenues.

! ***Intergovernmental Revenues.*** Cities receive grants and aids from a number of sources including the federal, state, county, and other local governments. Intergovernmental revenues increased 11.8 percent between 1996 and 1997. Intergovernmental grants and aids accounted for 31.9 percent of total revenues for cities in 1997, up from 30.7 percent in 1996.

***State grants and aids.*** The State of Minnesota was the largest source of intergovernmental aids and grants to cities. State grants and aids totaled \$712.1 million in 1997. This represents an increase of 6.3 percent from 1996. The percentage of city revenues derived from state grants and aids decreased slightly from 25.5 percent in 1996 to 25.2 percent in 1997.

The three largest state aid programs in 1997 were local government aid (LGA), homestead and agricultural credit aid (HACA), and highway aid. LGA increased 3.2 percent; HACA increased 2.8 percent; and street and highway aid to large cities increased 3.0 percent between 1996 and 1997.

The State of Minnesota provided disaster aid to a number of cities in 1997. Many cities were affected by flooding and high winds. The state provided funds to these cities to assist in disaster recovery and help leverage federal disaster relief.

***Federal grants and aids.*** Federal grants and aids were the next largest source of intergovernmental revenues to cities. Federal grants and aids totaled \$148.6 million in 1997.

***Federal grants increased 42.7 percent between 1996 and 1997.***

This represents an increase of \$44.5 million or 42.7 percent from 1996 levels. Federal grants showed a significant increase due to federal disaster payments. The city of East Grand Forks accounted for more than half of the \$44.5 million increase. Due to the extensive damage caused by the Red River flood, the city received grants from the Federal Emergency Management Agency (FEMA) for relief and rebuilding activities. A number of other cities also received FEMA grants for damage related to floods and severe storms.

***County and local grants.*** Intergovernmental grants from counties and other local governments totaled \$41.3 million in 1997 and accounted for 1.5 percent of city revenues. County and other local grants and aids increased 26.7 percent between 1996 and 1997.

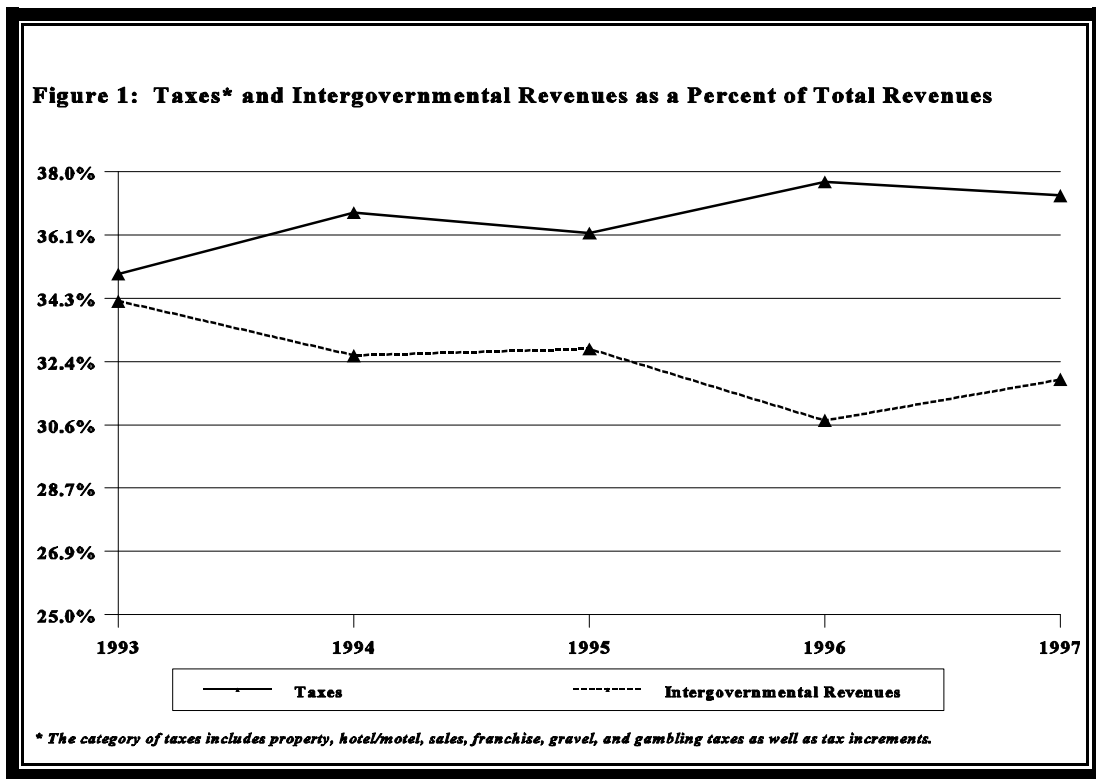
! ***Taxes.*** Cities receive revenues from several types of taxes. In addition to property taxes, many large cities also generate revenues from local option taxes such as hotel/motel, franchise (public utilities), gambling, gravel, and sales taxes. Cities also generate revenue from tax increments; however,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

***Property taxes.*** Revenue from property taxes totaled \$654.9 million in 1997. This represents an increase of 6.2 percent over 1996. Property tax revenues increased in 161 cities and decreased in 23 cities. The city of Norwood-Young America was not included in this analysis because the entities did not merge until 1997.

***Tax increments.*** Tax increment revenue totaled \$257.6 million in 1997, 6.5 percent more than in 1996. Revenue from tax increments averaged 9.1 percent of city revenues in 1997. Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 40.3 percent. 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.

**Hotel/motel and local sales taxes.** Revenue from local sales taxes and hotel/motel taxes totaled \$84.1 million in 1997. This represents an increase of \$5.1 million or 6.4 percent over 1996 levels. Hotel and motel taxes were responsible for the increase in this category. Local sales tax revenue decreased 1.1 percent, while hotel and motel tax revenues increased 38.3 percent. The increase in hotel and motel tax revenues was largely attributable to the city of Bloomington. Hotel and motel tax revenue increased 40.2 percent in the city of Bloomington between 1996 and 1997. Cities must receive legislative approval before enacting local sales, lodging, and liquor taxes. Revenues from these taxes generally support the construction or maintenance of municipal projects such as convention centers, arenas, and other cultural and recreational centers.

Figure 1 illustrates the proportion of revenues that were provided by taxes and intergovernmental revenues for the years 1993 through 1997.



! **Charges for services.** Charges for services totaled \$215.0 million in 1997. This represented an increase of \$26.8 million or 14.3 percent over 1996. This category of revenues accounted for a greater share of total city revenues in 1997 than in 1996. The share of revenues derived from charges for services grew from 7.2 percent of total revenues in 1996 to 7.6 percent in 1997. This category of revenues includes, among other things, parking ramp revenue, user fees for recreational amenities, and charges on developers to connect to city utilities. Several cities experiencing significant growth reported double digit increases in this category of revenue.

The city of St. Paul recorded a 19.5 percent increase in charges for services revenue between 1996 and 1997. The city indicated that much of the increase was the result of a merger of the health departments of Ramsey County and the city of St. Paul. Some of the city’s health

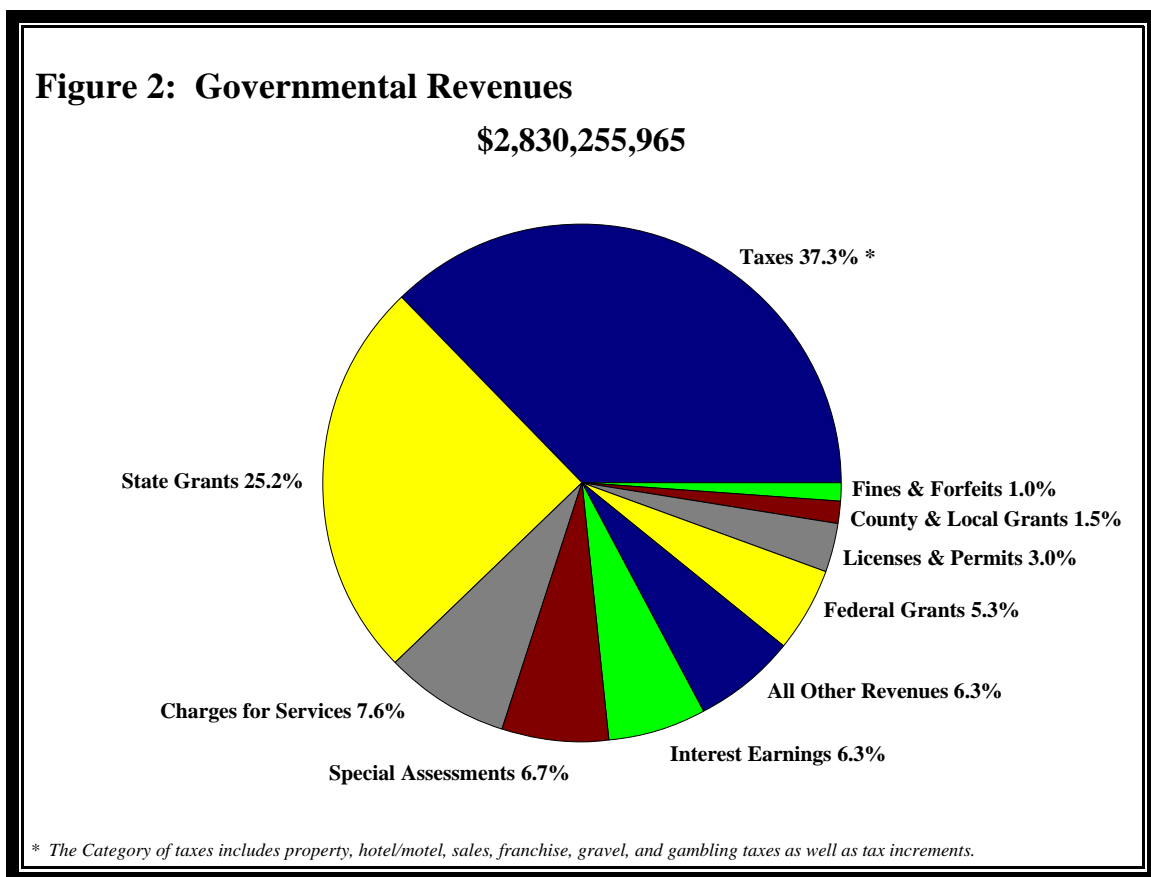
department workers now work for the county. The County reimburses the City for the salaries, fringe benefits, and mileage of these employees. The reimbursement is classified as a charge for service. This merger also resulted in a significant reduction in health expenditures for the city.

! **Special assessments.** Cities collected special assessments totaling \$190.0 million in 1997 which accounted for 6.7 percent of all revenues. Special assessments decreased \$3.0 million or 1.6 percent between 1996 and 1997. Special assessments as a percent of total revenues has decreased for the last five years. In 1993, special assessments accounted for 8.8 percent of all revenues; in 1997, special assessments accounted for 6.7 percent of all revenues. Special assessments are often greatest in those cities experiencing growth. These cities tend to use special assessments to cover infrastructure costs needed to support new development.

Generally, smaller cities relied more on special assessments than large cities. Special assessments accounted for 3.0 percent of revenues for cities of the first class, compared to 8.5 percent for cities of the second through fourth class.

! **Interest earnings.** Interest earnings totaled \$178.5 million in 1997. This represents an increase of \$15.2 million or 9.3 percent over the level generated in 1996. A significant portion of the increase is attributable to the city of Bloomington. The city instituted an accounting change which incorporates the financial information of the city's fire relief association. As a result of this change, the city's interest earnings reflect the net unrealized gain in pension assets.

Figure 2 summarizes the share of total revenues represented by each of revenue.



# Governmental Expenditures

## Current Expenditures

In 1997, Minnesota's large cities (those with a population greater than 2,500) had current expenditures of \$1.64 billion, which was \$102.7 million or 6.7 percent more than in 1996. Current expenditures exclude capital outlay, principal payments, interest and fiscal charges, and transfers to other funds. The following categories of current expenditures represent the most significant areas of spending for cities:

- ! **Public safety.** As in past years, public safety represented the largest current expenditure by Minnesota's large cities, accounting for 38.2 percent of all current expenditures. Cities spent \$627.9 million on public safety in 1997, more than twice as much as on any other service. Public safety current expenditures increased \$38.0 million or 6.4 percent in 1997 -- the largest dollar increase of any current expenditure. Public safety current expenditures include police, fire, ambulance, and other public safety related services. 

*Cities spent more than twice as much on public safety as on any other service in 1997.*
- ! **General government.** General government services represented the second largest current expenditure for cities. Cities spent \$260.1 million on general government services in 1997. This represents an increase of 2.4 percent over 1996 levels. General government services include expenditures for the mayor, city council, and other items related to the administration of the city.
- ! **Culture and recreation.** Cities spent \$251.2 million on culture & recreation in 1997. This represents an increase of 8.8 percent over 1996. Spending on culture and recreation accounted for 15.3 percent of total current expenditures in 1997. Expenditures on libraries grew by 6.0 percent, while recreation spending grew by 9.6 percent.
- ! **Streets and highways.** Minnesota's large cities had street and highway current expenditures of \$236.0 million in 1997. This represents an increase of 6.4 percent over 1996. Street and highway current expenditures accounted for 14.4 percent of total current expenditures in 1997.

Cities also increased spending on transit systems (38.1 percent), housing and economic development (13.2 percent), and all other unallocated expenditures (11.6) during this period.

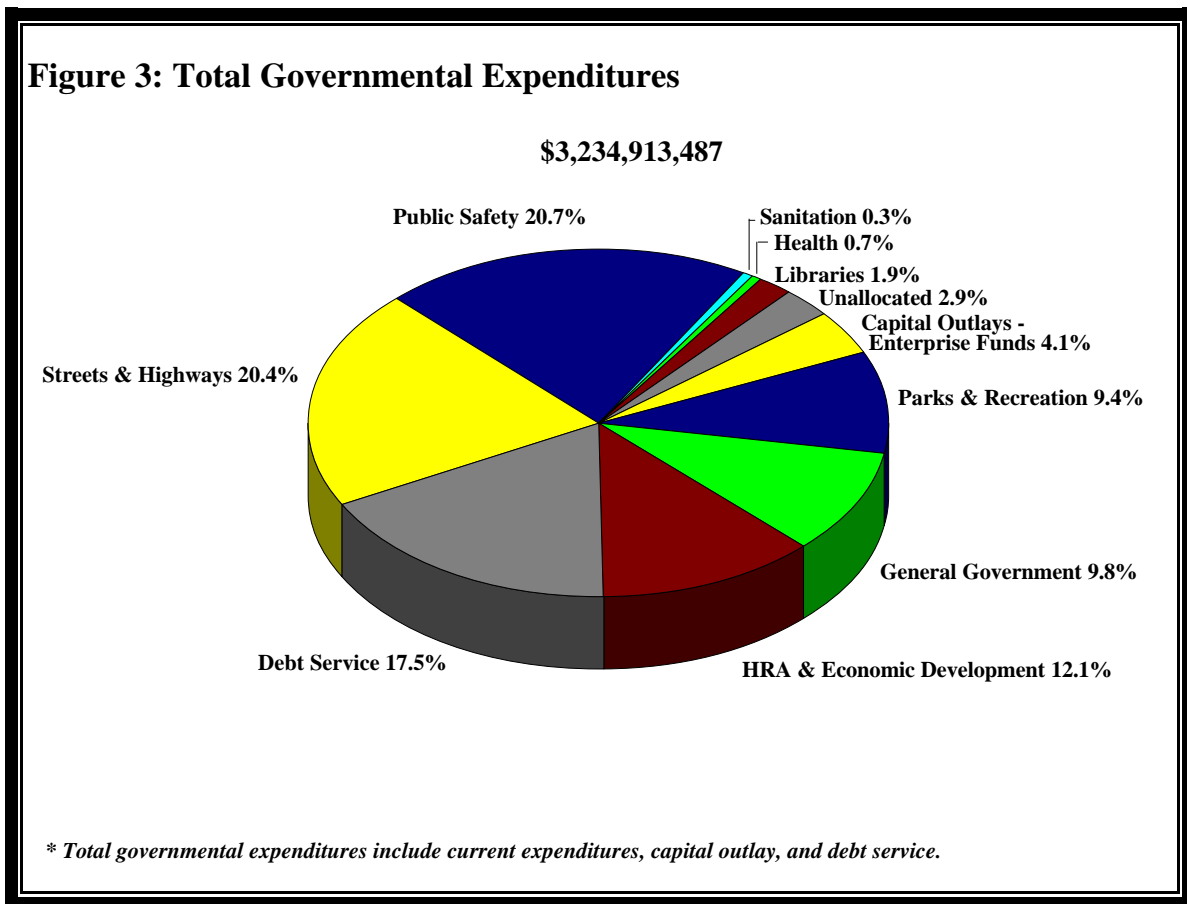
Cities reported a decrease in their spending for sanitation (1.5 percent), health (12.8 percent), and airports (3.7 percent) between 1996 and 1997.

## Capital Outlay And Debt Service

Capital spending totaled \$1.03 billion in 1997. This represents an increase of 12.4 percent over 1996. Cities spent \$424.8 million on street and highway projects in 1997, which was almost twice as much as on any other type of project.

Cities had debt service expenditures of \$566.9 million in 1997, which was \$91.8 million or 13.9 percent less than in 1996.<sup>1</sup>

Figure 3 summarizes the proportion of expenditures by governmental function.



<sup>1</sup> Debt service does not include enterprise fund debt service payments.

## Municipal Enterprises

Operating income for the public service enterprises of large cities was down 11.3 percent in 1997.<sup>2</sup> Cities establish enterprises that are intended to be self-sustaining through fees and user charges to provide specific city services. Many cities create enterprises to provide water, sewer, electric, gas, and heat utilities. In addition to utilities, cities have enterprise funds for municipal hospitals, nursing homes, liquor stores, refuse disposal, and recreation activities.

The operating income for city public service enterprises totaled \$122.0 million in 1997, on operating revenues of \$1.57 billion, and operating expenses of \$1.45 billion. Municipal enterprises generated a net income of \$143.0 million in 1997, which was 3.0 percent more than in 1996. With the continued increase in net income, cities transferred 12.2 percent more from enterprise funds to other governmental funds in 1997. Net transfers to Governmental Funds totaled \$41.8 million.

Total sales for municipal liquor stores increased \$5.3 million. The cost of sales was up \$4.3 million and gross profit was up \$1.0 million. Operating expenses increased \$832,878 and operating income increased \$185,989. Contributions by municipal liquor stores to Governmental Funds totaled \$6.8 million in 1997, compared to \$6.7 million in 1996.

## Bonded Indebtedness

During 1997, bonds totaling \$672.8 million were issued by cities over 2,500 in population and \$510.2 million were retired, leaving \$4.76 billion outstanding at the end of 1997. In 1996, bonds totaling \$693.4 million were issued and \$773.5 million were retired, leaving \$4.60 billion outstanding at the end of the year. In 1997, bonded indebtedness per capita among large cities ranged from zero in three cities to \$6,401 in the city of Blue Earth. The average bonded indebtedness among these cities was \$1,432.

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

	<u>1997 Amount</u>	<u>1996 Amount</u>
General Obligation	\$ 515,723,367	\$ 519,514,161
G.O. Tax Increment	926,134,833	891,176,406
Revenue Tax Increment	387,360,089	382,059,838
Special Assessment	1,096,857,671	1,064,488,340
G.O. Revenue	1,068,381,910	1,036,109,444
Revenue	713,070,033	637,259,514
All Other	52,192,953	72,541,761
<b>Total Bonded Indebtedness</b>	<b><u><u>\$4,759,720,856</u></u></b>	<b><u><u>\$4,603,149,464</u></u></b>

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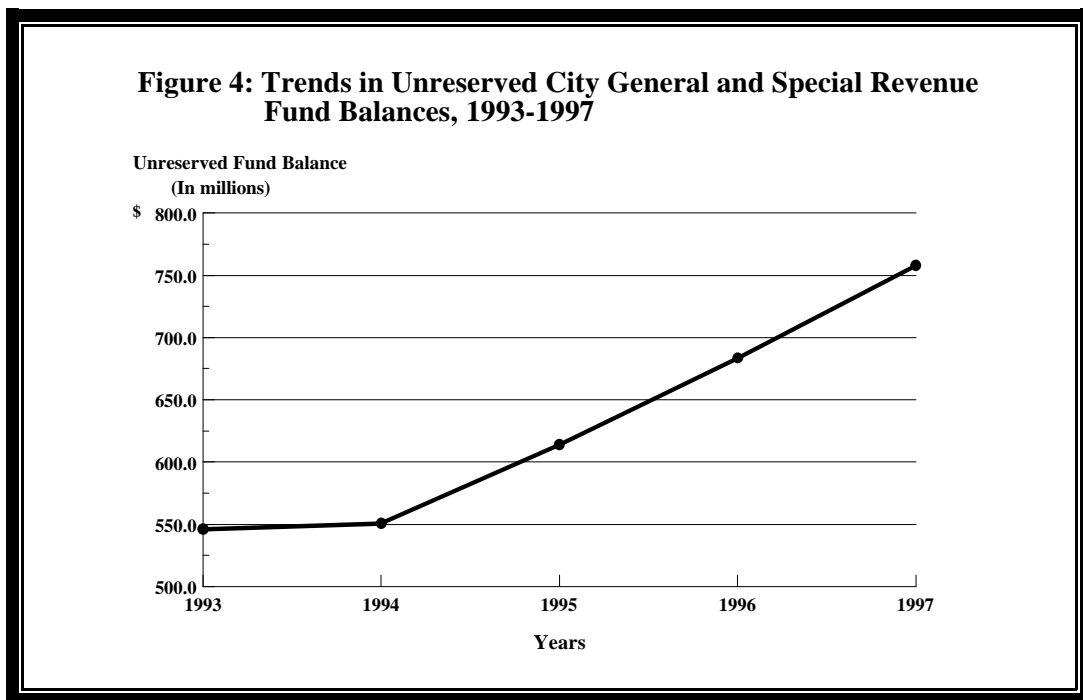
<sup>2</sup> This comparison of municipal service enterprises excludes municipal liquor operations because of accounting differences. A separate analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota Municipal Liquor Operations in 1997*.

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

The unreserved fund balances in the General and Special Revenue Funds (hereinafter unreserved fund balances) of cities totaled \$758.1 million in 1997. This represents an increase of 10.9 percent over the unreserved fund balances in 1996. The largest unreserved fund balance increase was posted by the city of Vadnais Heights, whose fund balance increased by 256.3 percent between 1996 and 1997. Vadnais Heights' large increase was caused by a transfer of \$9.1 million from its Debt Service Fund to its Special Revenue Funds. The largest fund balance decrease was recorded by the city of Two Harbors, whose fund balance dropped by 773.2 percent between 1996 and 1997. Two Harbors ended fiscal year 1997 with a negative fund balance of \$529,318 in its General and Special Revenue Funds. Between 1996 and 1997, 143 cities increased their unreserved fund balance, 41 cities decreased their fund balance, and one city (Norwood-Young America) had incomplete information because of a recent consolidation.

Comparing city unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's cities. Cities should have relatively large fund balances at the end of the year because they must rely on them to meet expenses during the first five months of the next fiscal year until they receive the first property tax and state aid payments. City unreserved fund balances as a percent of total current expenditures averaged 46.2 percent in 1997. Unreserved fund balances as a percent of total current expenditures ranged from 489.4 percent in Vadnais Heights to negative 59.0 percent in Caledonia. Vadnais Heights had total current expenditures of \$2.7 million and an unreserved fund balance of \$13.1 million. Caledonia had total current expenditures of \$1.3 million and an unreserved fund balance of negative \$757,451. For a further discussion of fund balances, please see Appendix B.

Figure 4 shows a five year trend in the unreserved fund balances in the General and Special Revenue Funds of cities over 2,500 in population.



# **DATA TABLES**

**TABLE 3**  
**REVENUES OF CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1993 THROUGH 1997**

	1993		1994		1995		1996		1997		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>GOVERNMENTAL FUND REVENUES</b>											
Property Taxes	527,021,407	22.5%	552,702,305	23.6%	585,629,005	23.4%	616,510,190	23.4%	654,940,564	23.1%	24.3%
Tax Increments	216,970,798	9.3%	223,225,800	9.5%	229,726,321	9.2%	241,760,634	9.2%	257,592,039	9.1%	18.7%
Franchise Taxes	44,859,073	1.9%	46,154,301	2.0%	46,527,402	1.9%	52,847,787	2.0%	56,738,193	2.0%	26.5%
Local Sales Tax	15,718,531	0.7%	24,941,048	1.1%	25,901,786	1.0%	63,921,950	2.4%	63,204,812	2.2%	302.1%
Hotel/Motel Taxes	14,046,269	0.6%	13,036,240	0.6%	14,340,522	0.6%	15,133,176	0.6%	20,934,233	0.7%	49.0%
Gravel and Gambling Taxes	1,868,378	0.1%	1,886,629	0.1%	1,919,868	0.1%	1,962,010	0.1%	1,735,460	0.1%	-7.1%
Special Assessments	204,999,128	8.8%	189,694,424	8.1%	182,651,474	7.3%	193,049,808	7.3%	190,027,713	6.7%	-7.3%
Licenses and Permits	58,562,310	2.5%	61,628,945	2.6%	69,367,307	2.8%	78,617,199	3.0%	85,061,066	3.0%	45.2%
<b>Intergovernmental Revenues</b>											
<b>Federal Grants</b>											
Community Development Block Grants	33,049,531	1.4%	43,444,305	1.9%	51,415,856	2.1%	47,012,348	1.8%	58,626,481	2.1%	77.4%
All Other	87,177,541	3.7%	53,478,520	2.3%	55,719,558	2.2%	57,127,583	2.2%	89,969,540	3.2%	3.2%
<b>State Grants</b>											
Local Government Aid	246,896,816	10.5%	276,277,628	11.8%	281,278,995	11.3%	289,052,905	11.0%	298,303,563	10.5%	20.8%
HACA/MHHC (Homestead Credit)	165,102,836	7.0%	170,631,732	7.3%	172,652,197	6.9%	166,067,151	6.3%	170,727,149	6.0%	3.4%
Taconite Relief and Aids	5,108,703	0.2%	5,246,835	0.2%	5,283,341	0.2%	5,524,155	0.2%	5,967,580	0.2%	16.8%
Highways	128,634,887	5.5%	106,138,512	4.5%	114,752,731	4.6%	115,012,508	4.4%	118,474,715	4.2%	-7.9%
All Other	105,068,322	4.5%	79,914,161	3.4%	107,988,314	4.3%	94,055,362	3.6%	118,606,141	4.2%	12.9%
<b>County Grants</b>											
Highways	5,878,372	0.3%	5,846,285	0.2%	4,973,413	0.2%	4,677,805	0.2%	3,206,759	0.1%	-45.4%
All Other	15,205,170	0.6%	12,314,530	0.5%	11,452,437	0.5%	11,637,955	0.4%	9,406,635	0.3%	-38.1%
Local Unit Grants	9,196,665	0.4%	9,912,774	0.4%	14,459,965	0.6%	16,249,730	0.6%	28,658,076	1.0%	211.6%
<b>Total Intergovernmental Revenues</b>	<b>801,318,843</b>	<b>34.2%</b>	<b>763,205,282</b>	<b>32.6%</b>	<b>819,976,807</b>	<b>32.8%</b>	<b>806,417,502</b>	<b>30.7%</b>	<b>901,946,639</b>	<b>31.9%</b>	<b>12.6%</b>
<b>Departmental Fees and Service Charges</b>											
General Government	32,286,490	1.4%	33,365,765	1.4%	34,327,158	1.4%	36,430,845	1.4%	43,776,340	1.5%	35.6%
Public Safety	21,378,896	0.9%	22,490,112	1.0%	27,499,726	1.1%	31,115,942	1.2%	31,154,689	1.1%	45.7%
Streets and Highways	16,573,828	0.7%	14,321,723	0.6%	17,076,014	0.7%	15,369,464	0.6%	18,777,464	0.7%	13.3%
Sanitation (Refuse Collection)	23,901,846	1.0%	3,172,917	0.1%	4,063,230	0.2%	3,757,844	0.1%	6,101,051	0.2%	-74.5%
Libraries	843,381	0.0%	898,631	0.0%	942,237	0.0%	796,386	0.0%	965,640	0.0%	14.5%
Parks and Recreation	28,801,143	1.2%	32,647,447	1.4%	32,461,468	1.3%	35,835,744	1.4%	41,637,083	1.5%	44.6%
Airport	790,592	0.0%	1,107,673	0.0%	1,636,009	0.1%	1,620,840	0.1%	1,928,659	0.1%	144.0%
Transit	---	---	1,139,090	0.0%	1,218,434	0.0%	1,331,981	0.1%	1,466,124	0.1%	---
Cemetery	---	---	626,936	0.0%	535,657	0.0%	509,676	0.0%	613,840	0.0%	---
All Other	46,234,221	2.0%	48,174,693	2.1%	53,431,086	2.1%	61,398,591	2.3%	68,564,213	2.4%	48.3%
<b>Total Fees and Service Charges</b>	<b>170,810,397</b>	<b>7.3%</b>	<b>157,944,987</b>	<b>6.7%</b>	<b>173,191,019</b>	<b>6.9%</b>	<b>188,167,313</b>	<b>7.2%</b>	<b>214,985,103</b>	<b>7.6%</b>	<b>25.9%</b>
Fines and Forfeits	22,880,863	1.0%	22,869,160	1.0%	24,759,073	1.0%	26,013,720	1.0%	27,547,778	1.0%	20.4%
Interest Earnings	139,909,188	6.0%	144,399,574	6.2%	171,433,810	6.9%	163,324,048	6.2%	178,548,107	6.3%	27.6%
All Other Revenues	123,632,074	5.3%	141,741,832	6.0%	154,703,062	6.2%	182,895,862	7.0%	176,993,988	6.3%	43.2%
<b>Total Revenues</b>	<b>2,342,597,259</b>	<b>100.0%</b>	<b>2,343,430,527</b>	<b>100.0%</b>	<b>2,500,127,456</b>	<b>100.0%</b>	<b>2,630,621,199</b>	<b>100.0%</b>	<b>2,830,255,695</b>	<b>100.0%</b>	<b>20.8%</b>
<b>Other Financing Sources</b>											
<b>Borrowing</b>											
Bonded Indebtedness	721,454,239		443,021,944		633,906,761		571,614,062		533,660,056		
Other Long-term Indebtedness	25,462,712		27,658,301		46,023,664		51,662,813		86,885,564		
Short-term Indebtedness	1,628,477		413,730		250,825		229,700		120,500		
<b>Total Borrowing</b>	<b>748,545,428</b>		<b>471,093,975</b>		<b>680,181,250</b>		<b>623,506,575</b>		<b>620,666,120</b>		
Other Financing Sources	14,295,761		6,986,875		13,154,451		8,584,946		24,439,980		
Transfers from Enterprise Funds	70,933,396		69,310,153		75,504,330		70,825,846		83,588,866		
Transfers from Governmental Funds	396,885,914		375,170,584		477,596,981		460,680,921		528,847,067		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>3,573,257,758</b>		<b>3,265,992,114</b>		<b>3,746,564,468</b>		<b>3,794,219,487</b>		<b>4,087,797,728</b>		

**TABLE 4**  
**EXPENDITURES OF CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1993 THROUGH 1997**

GOVERNMENTAL FUND EXPENDITURES	1993		1994		1995		1996		1997		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government											
Current Expenditures	227,240,379	8.1%	231,102,389	8.3%	233,786,919	7.6%	254,066,294	8.2%	260,087,120	8.0%	14.5%
Capital Outlay	37,672,889	1.3%	33,834,648	1.2%	62,417,474	2.0%	58,598,511	1.9%	56,130,593	1.7%	49.0%
Public Safety											
Current Expenditures	504,750,883	17.9%	529,436,973	19.1%	552,485,908	18.0%	589,940,890	19.0%	627,934,824	19.4%	24.4%
Capital Outlay	42,313,747	1.5%	32,106,686	1.2%	39,939,009	1.3%	40,740,868	1.3%	43,283,027	1.3%	2.3%
Streets and Highways											
Current Expenditures	192,032,236	6.8%	200,373,664	7.2%	207,220,888	6.7%	221,712,015	7.1%	235,983,354	7.3%	22.9%
Capital Outlay	323,504,408	11.5%	372,675,690	13.4%	413,623,641	13.4%	401,463,058	12.9%	424,820,545	13.1%	31.3%
Sanitation											
Current Expenditures	35,654,081	1.3%	11,407,312	0.4%	10,524,539	0.3%	10,705,101	0.3%	10,543,670	0.3%	-70.4%
Capital Outlay	1,179,495	0.0%	221,606	0.0%	53,930	0.0%	67,553	0.0%	588,927	0.0%	-50.1%
Health											
Current Expenditures	24,519,314	0.9%	25,963,940	0.9%	28,951,573	0.9%	25,950,159	0.8%	22,617,213	0.7%	-7.8%
Capital Outlay	270,764	0.0%	557,017	0.0%	1,743,944	0.1%	1,267,719	0.0%	1,158,815	0.0%	328.0%
Libraries											
Current Expenditures	42,604,947	1.5%	43,919,084	1.6%	44,050,657	1.4%	49,025,941	1.6%	51,944,743	1.6%	21.9%
Capital Outlay	4,837,032	0.2%	13,847,854	0.5%	13,372,656	0.4%	7,297,604	0.2%	9,759,475	0.3%	101.8%
Parks and Recreation											
Current Expenditures	155,326,872	5.5%	162,406,315	5.9%	171,730,656	5.6%	181,838,353	5.8%	199,277,420	6.2%	28.3%
Capital Outlay	43,505,521	1.5%	55,652,879	2.0%	77,517,384	2.5%	71,111,234	2.3%	105,738,339	3.3%	143.0%
Housing/Economic Development											
Current Expenditures	121,844,744	4.3%	121,373,598	4.4%	131,395,733	4.3%	145,142,201	4.7%	164,296,304	5.1%	34.8%
Capital Outlay	171,293,805	6.1%	129,226,876	4.7%	221,708,668	7.2%	191,860,538	6.2%	227,294,358	7.0%	32.7%
Airport											
Current Expenditures	3,969,888	0.1%	3,945,932	0.1%	4,147,278	0.1%	5,136,016	0.2%	4,943,901	0.2%	24.5%
Capital Outlay	5,853,271	0.2%	7,089,396	0.3%	14,336,937	0.5%	11,798,163	0.4%	11,908,772	0.4%	103.5%
Transit											
Current Expenditures	---	---	6,779,607	0.2%	7,190,344	0.2%	8,008,198	0.3%	11,059,576	0.3%	---
Capital Outlay	---	---	847,630	0.0%	1,217,551	0.0%	198,033	0.0%	1,154,901	0.0%	---
Unallocated Insurance	6,990,213	0.2%	7,811,839	0.3%	7,228,463	0.2%	7,784,831	0.3%	7,661,345	0.2%	9.6%
All Other Unallocated											
Current Expenditures	66,854,019	2.4%	76,628,246	2.8%	61,484,215	2.0%	39,968,971	1.3%	45,625,019	1.4%	-31.8%
Capital Outlay	17,634,465	0.6%	13,066,247	0.5%	11,463,205	0.4%	15,246,705	0.5%	12,862,009	0.4%	-27.1%
Capital Outlay for Enterprise Funds	114,157,005	4.1%	112,169,580	4.0%	101,669,258	3.3%	112,891,033	3.6%	131,336,140	4.1%	15.0%
Debt Service											
Principal Payments	466,750,533	16.6%	378,238,896	13.6%	466,215,498	15.2%	472,421,669	15.2%	380,900,593	11.8%	-18.4%
Interest and Fiscal Charges	204,657,108	7.3%	205,418,184	7.4%	190,957,278	6.2%	186,246,829	6.0%	186,002,504	5.7%	-9.1%
<i>Total Current Expenditures</i>	1,381,787,576	49.1%	1,421,148,899	51.2%	1,460,197,173	47.5%	1,539,278,970	49.5%	1,641,974,489	50.8%	18.8%
<i>Total Capital Outlay</i>	762,222,402	27.1%	771,296,109	27.8%	959,063,657	31.2%	912,541,019	29.3%	1,026,035,901	31.7%	34.6%
<i>Total Debt Service</i>	671,407,641	23.8%	583,657,080	21.0%	657,172,776	21.4%	658,668,498	21.2%	566,903,097	17.5%	-15.6%
<b>Total Expenditures</b>	<b>2,815,417,619</b>	<b>100.0%</b>	<b>2,776,102,088</b>	<b>100.0%</b>	<b>3,076,433,606</b>	<b>100.0%</b>	<b>3,110,488,487</b>	<b>100.0%</b>	<b>3,234,913,487</b>	<b>100.0%</b>	<b>14.9%</b>
<b>Other Financing Uses</b>											
Debt Redemption - Refunded Bonds	210,692,646		91,501,924		119,637,226		203,108,425		30,555,005		
Other Financing Uses	12,041,030		4,481,539		9,160,737		2,278,798		12,131,955		
Transfers to Enterprise Funds	17,334,227		22,282,939		28,348,733		39,640,814		46,140,500		
Transfers to Governmental Funds	397,210,809		374,815,155		477,596,990		461,661,843		528,847,067		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>3,452,696,331</b>		<b>3,269,183,645</b>		<b>3,711,177,292</b>		<b>3,817,178,367</b>		<b>3,852,588,014</b>		

**TABLE 5  
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION  
GOVERNMENTAL FUNDS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1997**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,001-100,000 SECOND CLASS		POPULATION 10,001-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	1997	%	1996	%	
Population (1997) Estimate	716,951		1,419,647		558,215		628,674		3,323,487		3,283,625		
Taxable Tax Capacity	519,299,679		1,254,446,455		356,055,767		410,753,756		2,540,555,657		2,353,587,570		
1996 Net Tax Levy (Collectible in 1997)	148,501,986		251,399,577		84,171,848		99,461,502		583,534,913		544,786,227		
Special Assessments Levy (Collectible in 1997)	28,289,985		46,102,421		16,193,234		19,946,784		110,532,424		113,514,518		
<b>REVENUES</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	
Property Taxes	182,296,647	19.5%	273,753,416	27.0%	93,726,495	22.3%	105,164,006	22.8%	654,940,564	23.1%	616,510,190	23.4%	6.2%
Tax Increments	80,321,065	8.6%	98,052,914	9.7%	45,826,434	10.9%	33,391,626	7.2%	257,592,039	9.1%	241,760,634	9.2%	6.5%
Franchise Taxes	40,096,283	4.3%	9,687,676	1.0%	4,230,970	1.0%	2,723,264	0.6%	56,738,193	2.0%	52,847,787	2.0%	7.4%
Local Sales Tax	55,613,323	6.0%	7,141,139	0.7%	---	---	450,350	---	63,204,812	2.2%	63,921,950	2.4%	-1.1%
Hotel/Motel Taxes	6,372,791	0.7%	13,085,995	1.3%	1,095,312	0.3%	380,135	0.1%	20,934,233	0.7%	15,133,176	0.6%	38.3%
Gravel and Gambling Taxes	791,418	0.1%	763,484	0.1%	117,522	0.0%	63,036	0.0%	1,735,460	0.1%	1,962,010	0.1%	-11.5%
Special Assessments	27,963,187	3.0%	86,366,138	8.5%	36,337,177	8.6%	39,361,211	8.5%	190,027,713	6.7%	193,049,808	7.3%	-1.6%
Licenses and Permits	21,265,451	2.3%	39,337,686	3.9%	12,048,909	2.9%	12,409,020	2.7%	85,061,066	3.0%	78,617,199	3.0%	8.2%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	39,333,567	4.2%	6,937,144	0.7%	1,174,025	0.3%	11,181,745	2.4%	58,626,481	2.1%	47,012,348	1.8%	24.7%
All Other	33,163,243	3.6%	18,490,010	1.8%	8,339,569	2.0%	29,976,718	6.5%	89,969,540	3.2%	57,127,583	2.2%	57.5%
State Grants													
Local Government Aid	132,010,145	14.1%	56,398,977	5.6%	50,352,759	12.0%	59,541,682	12.9%	298,303,563	10.5%	289,052,905	11.0%	3.2%
HACA/MHHC (Homestead Credit)	55,296,063	5.9%	61,820,755	6.1%	25,386,426	6.0%	28,223,905	6.1%	170,727,149	6.0%	166,067,151	6.3%	2.8%
Taconite Relief and Aids	---	---	---	---	2,317,639	0.6%	3,649,941	0.8%	5,967,580	0.2%	5,524,155	0.2%	8.0%
Highways	30,654,979	3.3%	52,223,444	5.2%	22,946,593	5.5%	12,649,699	2.7%	118,474,715	4.2%	115,012,508	4.4%	3.0%
All Other	48,540,766	5.2%	35,836,378	3.5%	14,017,365	3.3%	20,211,632	4.4%	118,606,141	4.2%	94,055,362	3.6%	26.1%
County Grants													
Highways	1,052,488	0.1%	872,267	0.1%	138,410	0.0%	1,143,594	0.2%	3,206,759	0.1%	4,677,805	0.2%	-31.4%
All Other	2,115,985	0.2%	3,243,184	0.3%	1,907,632	0.5%	2,139,834	0.5%	9,406,635	0.3%	11,637,955	0.4%	-19.2%
Local Unit Grants	15,540,717	1.7%	4,680,613	0.5%	5,507,948	1.3%	2,928,798	0.6%	28,658,076	1.0%	16,249,730	0.6%	76.4%
<b>Total Intergovernmental Revenues</b>	<b>357,707,953</b>	<b>38.3%</b>	<b>240,502,772</b>	<b>23.7%</b>	<b>132,088,366</b>	<b>31.4%</b>	<b>171,647,548</b>	<b>37.1%</b>	<b>901,946,639</b>	<b>31.9%</b>	<b>806,417,502</b>	<b>30.7%</b>	<b>11.8%</b>
Departmental Fees and Service Charges													
General Government	17,615,772	1.9%	11,349,296	1.1%	10,570,146	2.5%	4,241,126	0.9%	43,776,340	1.5%	36,430,845	1.4%	20.2%
Public Safety	11,106,796	1.2%	6,959,554	0.7%	4,893,252	1.2%	8,195,087	1.8%	31,154,689	1.1%	31,115,942	1.2%	0.1%
Streets and Highways	4,886,026	0.5%	9,376,999	0.9%	2,850,045	0.7%	1,664,394	0.4%	18,777,464	0.7%	15,369,464	0.6%	22.2%
Sanitation (Refuse Collection)	---	---	3,034,526	0.3%	992,512	0.2%	2,074,013	0.4%	6,101,051	0.2%	3,757,844	0.1%	62.4%
Libraries	310,003	0.0%	187,470	0.0%	210,543	0.1%	257,624	0.1%	965,640	0.0%	796,386	0.0%	21.3%
Parks and Recreation	2,200,136	0.2%	25,120,013	2.5%	7,997,729	1.9%	6,319,205	1.4%	41,637,083	1.5%	35,835,744	1.4%	16.2%
Airport	---	---	689,407	0.1%	570,942	0.1%	668,310	0.1%	1,928,659	0.1%	1,620,840	0.1%	19.0%
Transit	---	---	730,288	0.1%	489,746	0.1%	246,090	0.1%	1,466,124	0.1%	1,331,981	0.1%	10.1%
Cemetery	---	---	22,208	0.0%	280,229	0.1%	311,403	0.1%	613,840	0.0%	509,676	0.0%	20.4%
All Other	31,553,465	3.4%	21,095,344	2.1%	8,013,066	1.9%	7,902,338	1.7%	68,564,213	2.4%	61,398,591	2.3%	11.7%
<b>Total Fees and Service Charges</b>	<b>67,672,198</b>	<b>7.2%</b>	<b>78,565,105</b>	<b>7.7%</b>	<b>36,868,210</b>	<b>8.8%</b>	<b>31,879,590</b>	<b>6.9%</b>	<b>214,985,103</b>	<b>7.6%</b>	<b>188,167,313</b>	<b>7.2%</b>	<b>14.3%</b>
Fines and Forfeits	11,036,126	1.2%	8,522,783	0.8%	3,498,040	0.8%	4,490,829	1.0%	27,547,778	1.0%	26,013,720	1.0%	5.9%
Interest Earnings	35,660,047	3.8%	93,522,341	9.2%	25,061,372	6.0%	24,304,347	5.3%	178,548,107	6.3%	163,324,048	6.2%	9.3%
All Other Revenues	46,780,352	5.0%	64,745,101	6.4%	29,516,548	7.0%	35,951,987	7.8%	176,993,988	6.3%	182,895,862	7.0%	-3.2%
<b>Total Revenues</b>	<b>933,576,841</b>	<b>100.0%</b>	<b>1,014,046,550</b>	<b>100.0%</b>	<b>420,415,355</b>	<b>100.0%</b>	<b>462,216,949</b>	<b>100.0%</b>	<b>2,830,255,695</b>	<b>100.0%</b>	<b>2,630,621,199</b>	<b>100.0%</b>	<b>7.6%</b>
PERCENT OF TOTAL REVENUES	33.0%		35.8%		14.9%		16.3%		100.0%				
<b>Other Financing Sources</b>													
Borrowing													
Bonded Indebtedness	102,125,313		218,880,506		111,471,507		101,182,730		533,660,056		571,614,062		
Other Long-term Indebtedness	57,457,577		4,561,181		4,696,941		20,169,865		86,885,564		51,662,813		
Short-term Indebtedness	---		10,500		---		110,000		120,500		229,700		
<b>Total Borrowing</b>	<b>159,582,890</b>		<b>223,452,187</b>		<b>116,168,448</b>		<b>121,462,595</b>		<b>620,666,120</b>		<b>623,506,575</b>		
Other Financing Sources	10,817,000		9,664,067		724,688		3,234,225		24,439,980		8,584,946		
Transfers from Enterprise Funds	36,936,918		15,311,835		13,570,561		17,769,552		83,588,866		70,825,846		
Transfers from Governmental Funds	159,742,625		211,493,879		99,113,915		58,496,648		528,847,067		460,680,921		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>1,300,656,274</b>		<b>1,473,968,518</b>		<b>649,992,967</b>		<b>663,179,969</b>		<b>4,087,797,728</b>		<b>3,794,219,487</b>		

**TABLE 6  
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION  
GOVERNMENTAL FUNDS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1997**

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,001-100,000 SECOND CLASS		POPULATION 10,001-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	1997		1996		
									AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	85,847,705	8.6%	88,040,891	7.5%	37,928,549	7.5%	48,269,975	8.9%	260,087,120	8.0%	254,066,294	8.2%	2.4%
- Capital Outlay	33,797,296	3.4%	11,523,749	1.0%	8,586,878	1.7%	2,222,670	0.4%	56,130,593	1.7%	58,598,511	1.9%	-4.2%
Public Safety													
Police and Ambulance - Current Expenditures	150,431,413	15.0%	143,546,381	12.2%	57,036,393	11.3%	60,006,884	11.0%	411,021,071	12.7%	378,157,178	12.2%	8.7%
- Capital Outlay	3,631,440	0.4%	6,352,994	0.5%	3,878,787	0.8%	3,053,726	0.6%	16,916,947	0.5%	18,000,687	0.6%	-6.0%
Fire - Current Expenditures	83,327,611	8.3%	50,682,895	4.3%	18,055,872	3.6%	16,443,953	3.0%	168,510,331	5.2%	164,042,314	5.3%	2.7%
- Capital Outlay	1,465,582	0.1%	5,554,200	0.5%	6,535,380	1.3%	6,921,587	1.3%	20,476,749	0.6%	20,783,378	0.7%	-1.5%
Other Public Safety - Current Expenditures	20,250,157	2.0%	14,086,613	1.2%	5,830,768	1.2%	8,235,884	1.5%	48,403,422	1.5%	47,741,398	1.5%	1.4%
- Capital Outlay	446,133	0.0%	2,036,492	0.2%	1,134,920	0.2%	2,271,786	0.4%	5,889,331	0.2%	1,956,803	0.1%	201.0%
Street and Highways - Maintenance	59,274,237	5.9%	73,161,443	6.2%	36,249,140	7.2%	44,367,227	8.1%	213,052,047	6.6%	193,970,552	6.2%	9.8%
- Lighting	8,677,432	0.9%	8,204,102	0.7%	2,410,468	0.5%	3,639,305	0.7%	22,931,307	0.7%	27,741,463	0.9%	-17.3%
- Other Capital Outlay	76,763,733	7.6%	146,679,585	12.4%	85,554,129	16.9%	76,920,428	14.1%	385,917,875	11.9%	359,514,858	11.6%	7.3%
Sanitation - Refuse Collection & Disposal	15,418,546	1.5%	10,837,647	0.9%	6,044,121	1.2%	6,602,356	1.2%	38,902,670	1.2%	41,948,200	1.3%	-7.3%
- Other Sanitation	---	---	68,883	0.0%	124,304	0.0%	2,040,221	0.4%	2,233,408	0.1%	2,914,032	0.1%	-23.4%
- Capital Outlay	3,221,825	0.0%	2,415,470	0.2%	822,788	0.2%	1,850,179	0.3%	8,310,262	0.3%	7,791,069	0.3%	6.7%
Health - Current Expenditures	---	---	53,870	0.0%	9,655	0.0%	525,402	0.1%	588,927	0.0%	67,553	0.0%	771.8%
- Capital Outlay	17,191,008	1.7%	4,989,168	0.4%	296,865	0.1%	140,172	0.0%	22,617,213	0.7%	25,950,159	0.8%	-12.8%
- Capital Outlay	207,213	0.0%	13,966	0.0%	1,025	0.0%	936,611	0.2%	1,158,815	0.0%	1,267,719	0.0%	-8.6%
Culture and Recreation													
Libraries - Current Expenditures	31,030,727	3.1%	6,835,824	0.6%	7,451,214	1.5%	6,626,978	1.2%	51,944,743	1.6%	49,025,941	1.6%	6.0%
- Capital Outlay	3,219,032	0.3%	1,656,552	0.1%	1,348,344	0.3%	3,535,547	0.6%	9,759,475	0.3%	7,297,604	0.2%	33.7%
Parks and Recreation - Current Expenditures	69,887,119	7.0%	75,823,493	6.4%	29,718,630	5.9%	23,848,178	4.4%	199,277,420	6.2%	181,838,353	5.8%	9.6%
- Capital Outlay	27,629,685	2.8%	52,045,723	4.4%	13,460,299	2.7%	12,602,632	2.3%	105,738,339	3.3%	71,111,234	2.3%	48.7%
Housing/Economic Development - Current Expend.	82,917,614	8.3%	45,128,579	3.8%	19,064,732	3.8%	17,185,379	3.2%	164,296,304	5.1%	145,142,201	4.7%	13.2%
- Capital Outlay	82,997,205	8.3%	62,345,792	5.3%	32,956,073	6.5%	48,995,288	9.0%	227,294,358	7.0%	191,860,538	6.2%	18.5%
Airport - Current Expenditures	---	---	1,516,096	0.1%	1,536,935	0.3%	1,890,870	0.3%	4,943,901	0.2%	5,136,016	0.2%	-3.7%
- Capital Outlay	---	---	4,707,637	0.4%	3,563,159	0.7%	3,637,976	0.7%	11,908,772	0.4%	11,798,163	0.4%	0.9%
Transit - Current Expenditures	13,674	0.0%	7,180,191	0.6%	2,697,540	0.5%	1,168,171	0.2%	11,059,576	0.3%	8,008,198	0.3%	38.1%
- Capital Outlay	---	---	631,812	0.1%	378,550	0.1%	144,539	0.0%	1,154,901	0.0%	198,033	0.0%	483.2%
Unallocated Insurance	1,520,541	0.2%	1,587,523	0.1%	2,689,306	0.5%	1,863,975	0.3%	7,661,345	0.2%	7,784,831	0.3%	-1.6%
All Other Unallocated - Current Expenditures	12,551,508	1.3%	10,424,345	0.9%	8,822,255	1.7%	13,826,911	2.5%	45,625,019	1.4%	39,968,971	1.3%	14.2%
- Capital Outlay	4,001,268	0.4%	4,443,911	0.4%	1,839,702	0.4%	2,577,128	0.5%	12,862,009	0.4%	15,246,705	0.5%	-15.6%
Capital Outlay for Enterprise Funds	2,253,000	0.2%	88,635,282	7.5%	9,745,641	1.9%	30,702,217	5.6%	131,336,140	4.1%	112,891,033	3.6%	16.3%
Debt Service - Principal Payments	71,206,962	7.1%	180,561,934	15.3%	69,400,372	13.7%	59,731,325	11.0%	380,900,593	11.8%	472,421,669	15.2%	-19.4%
- Interest and Fiscal Charges	54,650,901	5.4%	69,269,744	5.9%	29,633,434	5.9%	32,448,425	6.0%	186,002,504	5.7%	186,246,829	6.0%	-0.1%
Total Current Expenditures	626,142,571	62.4%	533,691,897	45.2%	230,735,759	45.7%	251,404,262	46.1%	1,641,974,489	50.8%	1,539,278,970	49.5%	6.7%
Total Capital Outlay	251,830,133	25.1%	397,519,212	33.7%	175,036,663	34.7%	201,649,893	37.0%	1,026,035,901	31.7%	912,541,019	29.3%	12.4%
Total Debt Service	125,857,863	12.5%	249,831,678	21.2%	99,033,806	19.6%	92,179,750	16.9%	566,903,097	17.5%	658,668,498	21.2%	-13.9%
<b>Total Expenditures</b>	<b>1,003,830,567</b>	<b>100.0%</b>	<b>1,181,042,787</b>	<b>100.0%</b>	<b>504,806,228</b>	<b>100.0%</b>	<b>545,233,905</b>	<b>100.0%</b>	<b>3,234,913,487</b>	<b>100.0%</b>	<b>3,110,488,487</b>	<b>100.0%</b>	<b>4.0%</b>
PERCENT OF TOTAL EXPENDITURES	31.0%		36.5%		15.6%		16.9%		100.0%				
Other Financing Uses													
Debt Redemption - Refunded Bonds	5,398,919		11,748,729		6,080,782		7,326,575		30,555,005		203,108,425		
Other Financing Uses	10,817,000		530,000		6,310		778,645		12,131,955		2,278,798		
Transfers to Enterprise Funds	23,280,237		17,245,824		2,893,736		2,720,703		46,140,500		39,640,814		
Transfers to Governmental Funds	159,742,625		211,493,879		99,113,915		58,496,648		528,847,067		461,661,843		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,203,069,348</b>		<b>1,422,061,219</b>		<b>612,900,971</b>		<b>614,556,476</b>		<b>3,852,588,014</b>		<b>3,817,178,367</b>		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	63,707,816		213,703,712		100,926,444		112,700,182		491,038,154		451,045,624		
Special Revenue Fund Unreserved Fund Balance	92,986,725		38,949,903		74,671,846		60,427,925		267,036,399		232,662,324		
<b>Total</b>	<b>156,694,541</b>		<b>252,653,615</b>		<b>175,598,290</b>		<b>173,128,107</b>		<b>758,074,553</b>		<b>683,707,948</b>		
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	25.0%		47.4%		76.1%		68.9%		46.2%		44.4%		

**TABLE 7**  
**PUBLIC SERVICE ENTERPRISES OF THE CITIES**  
**SUMMARY OF OPERATIONS BY POPULATION GROUP - FOR THE YEAR ENDED DECEMBER 31, 1997**

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,001 - 100,000 SECOND CLASS		POPULATION 10,001 - 20,000 THIRD CLASS		POPULATION 2,500 - 10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				NO. OF ENTERPRISES
									1997		1996		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>WATER UTILITIES</b>													
OPERATING REVENUES	77,081,816	100.0%	111,393,099	100.0%	37,988,356	100.0%	48,103,743	100.0%	274,567,014	100.0%	268,699,143	100.0%	171
OPERATING EXPENSES	65,000,941	84.3%	98,773,362	88.7%	32,279,326	85.0%	39,330,067	81.8%	235,383,696	85.7%	229,748,240	85.5%	
OPERATING INCOME (LOSS)	12,080,875	15.7%	12,619,737	11.3%	5,709,030	15.0%	8,773,676	18.2%	39,183,318	14.3%	38,950,903	14.5%	
<b>SEWER UTILITIES</b>													
OPERATING REVENUES	98,749,811	100.0%	85,410,689	100.0%	48,741,816	100.0%	51,170,215	100.0%	284,072,531	100.0%	276,117,170	100.0%	175
OPERATING EXPENSES	81,888,940	82.9%	88,710,579	103.9%	43,872,969	90.0%	48,302,055	94.4%	262,774,543	92.5%	250,937,220	90.9%	
OPERATING INCOME (LOSS)	16,860,871	17.1%	(3,299,890)	-3.9%	4,868,847	10.0%	2,868,160	5.6%	21,297,988	7.5%	25,179,950	9.1%	
<b>REFUSE DISPOSAL</b>													
OPERATING REVENUES	23,057,000	100.0%	8,298,187	100.0%	14,259,112	100.0%	7,826,968	100.0%	53,441,267	100.0%	53,968,055	100.0%	45
OPERATING EXPENSES	21,211,000	92.0%	8,793,185	106.0%	13,755,112	96.5%	7,184,153	91.8%	50,943,450	95.3%	50,054,911	92.7%	
OPERATING INCOME (LOSS)	1,846,000	8.0%	(494,998)	-6.0%	504,000	3.5%	642,815	8.2%	2,497,817	4.7%	3,913,144	7.3%	
<b>ELECTRIC UTILITIES</b>													
OPERATING REVENUES	---	---	109,454,670	100.0%	148,029,680	100.0%	143,586,541	100.0%	401,070,891	100.0%	375,918,563	100.0%	59
OPERATING EXPENSES	---	---	105,408,767	96.3%	132,902,319	89.8%	129,701,023	90.3%	368,012,109	91.8%	337,682,820	89.8%	
OPERATING INCOME (LOSS)	---	---	4,045,903	3.7%	15,127,361	10.2%	13,885,518	9.7%	33,058,782	8.2%	38,235,743	10.2%	
<b>NURSING HOMES</b>													
OPERATING REVENUES	---	---	---	---	---	---	8,961,125	100.0%	8,961,125	100.0%	11,047,492	100.0%	12
OPERATING EXPENSES	---	---	---	---	---	---	8,724,126	97.4%	8,724,126	97.4%	10,861,367	98.3%	
OPERATING INCOME (LOSS)	---	---	---	---	---	---	236,999	2.6%	236,999	2.6%	186,125	1.7%	
<b>HOSPITALS</b>													
OPERATING REVENUES	---	---	---	---	109,072,061	100.0%	161,837,643	100.0%	270,909,704	100.0%	255,818,192	100.0%	18
OPERATING EXPENSES	---	---	---	---	103,473,929	94.9%	151,816,125	93.8%	255,290,054	94.2%	237,873,341	93.0%	
OPERATING INCOME (LOSS)	---	---	---	---	5,598,132	5.1%	10,021,518	6.2%	15,619,650	5.8%	17,944,851	7.0%	
<b>GAS UTILITIES</b>													
OPERATING REVENUES	27,045,434	100.0%	10,459,492	100.0%	23,922,712	100.0%	5,277,666	100.0%	66,705,304	100.0%	67,098,220	100.0%	9
OPERATING EXPENSES	26,993,236	99.8%	10,311,502	98.6%	23,537,517	98.4%	5,075,678	96.2%	65,917,933	98.8%	64,053,217	95.5%	
OPERATING INCOME (LOSS)	52,198	0.2%	147,990	1.4%	385,195	1.6%	201,988	3.8%	787,371	1.2%	3,045,003	4.5%	
<b>AMBULANCE</b>													
OPERATING REVENUES	---	---	954,246	100.0%	1,139,858	100.0%	679,798	100.0%	2,773,902	100.0%	2,415,517	100.0%	11
OPERATING EXPENSES	---	---	916,151	96.0%	1,226,714	107.6%	633,576	93.2%	2,776,441	100.1%	2,566,422	106.2%	
OPERATING INCOME (LOSS)	---	---	38,095	4.0%	(86,856)	-7.6%	46,222	6.8%	(2,539)	-0.1%	(150,905)	-6.2%	
<b>CULTURE AND RECREATION</b>													
OPERATING REVENUES	26,813,054	100.0%	33,215,715	100.0%	5,205,713	100.0%	6,199,434	100.0%	71,433,916	100.0%	70,588,001	100.0%	92
OPERATING EXPENSES	28,441,291	106.1%	34,462,117	103.8%	6,823,885	131.1%	6,945,451	112.0%	76,672,744	107.3%	74,345,429	105.3%	
OPERATING INCOME (LOSS)	(1,628,237)	-6.1%	(1,246,402)	-3.8%	(1,618,172)	-31.1%	(746,017)	-12.0%	(5,238,828)	-7.3%	(3,757,428)	-5.3%	
<b>OTHER CITY ENTERPRISES</b>													
OPERATING REVENUES	83,200,979	100.0%	25,776,724	100.0%	15,850,820	100.0%	11,419,740	100.0%	136,248,263	100.0%	134,646,929	100.0%	171
OPERATING EXPENSES	73,114,377	87.9%	22,774,886	88.4%	13,987,690	88.2%	11,788,436	103.2%	121,665,389	89.3%	120,549,826	89.5%	
OPERATING INCOME (LOSS)	10,086,602	12.1%	3,001,838	11.6%	1,863,130	11.8%	(368,696)	-3.2%	14,582,874	10.7%	14,097,103	10.5%	
<b>LIQUOR STORES</b>													
SALES	---	---	36,724,828	100.0%	26,119,682	100.0%	54,598,867	100.0%	117,443,377	100.0%	112,159,412	100.0%	62
COST OF SALES	---	---	28,088,703	76.5%	20,103,747	77.0%	40,796,604	74.7%	88,989,054	75.8%	84,723,956	75.5%	
GROSS PROFIT (LOSS)	---	---	8,636,125	23.5%	6,015,935	23.0%	13,802,263	25.3%	28,454,323	24.2%	27,435,456	24.5%	
OPERATING EXPENSES	---	---	6,064,453	16.5%	3,751,015	14.4%	9,681,220	17.7%	19,496,688	16.6%	18,663,810	16.6%	
OPERATING INCOME (LOSS)	---	---	2,571,672	7.0%	2,264,920	8.7%	4,121,043	7.5%	8,957,635	7.6%	8,771,646	7.8%	

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>AFTON</i>	<i>ALBERT LEA</i>	<i>ALEXANDRIA</i>	<i>ANDOVER</i>	<i>ANOKA</i>	<i>APPLE VALLEY</i>	<i>ARDEN HILLS</i>
Class of City	4	3	4	3	3	2	4
Population (1997) Estimate	2,899	18,009	8,405	22,369	17,831	42,617	9,692
Taxable Tax Capacity	3,420,003	7,674,991	6,513,226	14,112,298	11,752,521	31,681,543	10,313,866
1996 Net Tax Levy (Collectible in 1997)	518,000	1,684,047	1,531,388	2,332,459	2,093,844	8,281,284	1,682,402
Special Assessments Levy (Collectible in 1997)	786	468,128	139,300	523,762	117,951	2,336,410	260,503
<b>REVENUES</b>							
Property Taxes	544,156	1,686,417	1,575,239	2,784,715	2,860,965	8,598,452	1,862,129
Tax Increments	5,696	568,754	257,802	868,657	1,572,543	2,035,995	126,356
Franchise Taxes	---	1,200,018	38,379	---	834,033	181,689	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	104,877	---	---	---	37,309	---
Gravel and Gambling Taxes	---	---	---	---	---	25,652	---
Special Assessments	1,982	396,338	328,993	3,813,021	178,521	5,797,471	356,739
Licenses and Permits	788	266,417	114,852	456,413	433,153	898,873	384,876
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	84,433	---	---	68,667	38,054	---	---
All Other	95,752	---	28,114	37,500	315,878	46,036	---
State Grants							
Local Government Aid	---	4,021,799	1,192,605	120,769	1,197,809	367,725	---
HACA/MHHC (Homestead Credit)	113,547	762,332	385,314	463,009	709,951	2,558,057	95,572
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	600,234	239,364	1,108,353	1,154,084	295,260	58,856
All Other	69,963	270,543	392,674	281,906	273,594	496,933	463,929
County Grants							
Highways	---	2,290	---	---	---	---	---
All Other	361	250,547	---	48,255	---	36,981	366
Local Unit Grants	5,182	---	---	---	84,492	35,833	---
<b>Total Intergovernmental Revenues</b>	<b>369,238</b>	<b>5,907,745</b>	<b>2,238,071</b>	<b>2,128,459</b>	<b>3,773,862</b>	<b>3,836,825</b>	<b>618,723</b>
Departmental Fees and Service Charges							
General Government	5,361	8,893	---	574,546	64,714	30,964	23,754
Public Safety	---	4,829	166,564	---	311,967	109,071	9,835
Streets and Highways	---	---	---	106,704	4,308	---	---
Sanitation (Refuse Collection)	---	---	---	3,675	---	---	---
Libraries	---	140	---	---	---	---	---
Parks and Recreation	10,500	315,394	2,856	641,158	92,362	528,413	131,995
Airport	---	15,525	33,986	---	---	---	---
Transit	---	176	---	---	---	---	---
Cemetery	---	---	---	---	38,650	---	---
All Other	---	326,577	41,815	26,829	138,449	---	8,189
<b>Total Fees and Service Charges</b>	<b>15,861</b>	<b>671,534</b>	<b>245,221</b>	<b>1,352,912</b>	<b>650,450</b>	<b>668,448</b>	<b>173,773</b>
Fines and Forfeits	17,346	112,874	80,735	48,800	213,690	162,711	28,994
Interest Earnings	11,525	767,034	279,797	1,147,795	777,997	1,151,795	481,743
All Other Revenues	16,346	1,037,764	678,488	356,989	864,594	1,122,327	302,296
<b>Total Revenues</b>	<b>982,938</b>	<b>12,719,772</b>	<b>5,837,577</b>	<b>12,957,761</b>	<b>12,159,808</b>	<b>24,517,547</b>	<b>4,335,629</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	1,399,073	2,725,941	12,220,090	4,962,388	20,092,425	---
Other Long-term Indebtedness	29,698	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>29,698</b>	<b>1,399,073</b>	<b>2,725,941</b>	<b>12,220,090</b>	<b>4,962,388</b>	<b>20,092,425</b>	<b>---</b>
Other Financing Sources	---	---	1,982	44,242	---	---	---
Transfers from Enterprise Funds	---	---	251,318	141,000	431,967	1,060,920	72,598
Transfers from Governmental Funds	---	2,632,743	3,174,825	6,593,406	1,898,452	21,355,240	463,300
<b>Total Revenues &amp; Other Financing Sources</b>	<b>1,012,636</b>	<b>16,751,588</b>	<b>11,991,643</b>	<b>31,956,499</b>	<b>19,452,615</b>	<b>67,026,132</b>	<b>4,871,527</b>
Type of Public Service Enterprises (see footnote page)		W,S,R,O	L,W,E,O	W,S	L,W,S,R,E,O	L,W,S,O	W,S,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>
Class of City	2	4	4	4	3	4	4
Population (1997) Estimate	22,008	5,021	3,134	3,411	11,682	3,319	4,349
Taxable Tax Capacity	9,149,535	4,603,901	2,969,155	1,912,930	5,622,961	650,355	2,011,388
1996 Net Tax Levy (Collectible in 1997)	2,163,825	1,018,654	1,021,684	452,498	999,425	208,668	498,442
Special Assessments Levy (Collectible in 1997)	272,731	346,045	47,112	108,222	212,295	853	155,840
<b>REVENUES</b>							
Property Taxes	2,235,823	1,010,014	1,130,885	561,000	1,018,220	225,507	785,435
Tax Increments	558,320	179,864	188,698	30,701	228,664	246,335	---
Franchise Taxes	81,288	12,322	---	13,618	43,156	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	91,192	---	---	---	8,934	---	---
Gravel and Gambling Taxes	24,271	---	18,152	---	---	---	---
Special Assessments	624,588	704,490	55,303	124,777	306,901	10,360	174,985
Licenses and Permits	267,447	112,057	48,198	147,343	153,345	34,724	201,319
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	405,278	---	---	160,904	295,959	---	20,500
All Other	2,062,232	89,896	15,487	27,082	331,409	---	---
State Grants							
Local Government Aid	4,551,132	122,572	60,448	305,019	2,317,607	845,260	287,458
HACA/MHHC (Homestead Credit)	1,311,331	200,425	166,069	156,034	232,855	105,580	169,412
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	701,277	---	---	---	203,972	---	---
All Other	579,381	30,262	86,583	34,359	292,473	209,136	47,921
County Grants							
Highways	---	35,769	---	---	---	---	---
All Other	198,494	20,000	2,412	4,647	---	---	---
Local Unit Grants	---	---	4,698	---	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>9,809,125</b>	<b>498,924</b>	<b>335,697</b>	<b>688,045</b>	<b>3,674,275</b>	<b>1,159,976</b>	<b>525,291</b>
Departmental Fees and Service Charges							
General Government	4,218	---	31,179	63,701	4,632	---	2,355
Public Safety	86,140	---	96,587	7,573	168,010	42,023	73,565
Streets and Highways	---	---	---	---	---	---	41,397
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	11,037	---	4,196	---	---	2,315	---
Parks and Recreation	339,182	30,591	1,840	40,526	153,674	27,713	44,365
Airport	6,672	---	---	---	---	14,094	---
Transit	---	---	---	---	49,888	23,970	---
Cemetery	---	---	3,165	---	---	9,825	---
All Other	817,116	---	34,245	---	41,936	8,296	507,946
<b>Total Fees and Service Charges</b>	<b>1,264,365</b>	<b>30,591</b>	<b>171,212</b>	<b>111,800</b>	<b>418,140</b>	<b>128,236</b>	<b>669,628</b>
Fines and Forfeits	61,270	15,726	31,434	22,919	182,484	10,952	29,355
Interest Earnings	1,156,531	301,893	274,146	147,339	426,098	131,074	194,335
All Other Revenues	2,121,012	48,225	157,634	58,941	793,319	430,513	549,992
<b>Total Revenues</b>	<b>18,295,232</b>	<b>2,914,106</b>	<b>2,411,359</b>	<b>1,906,483</b>	<b>7,253,536</b>	<b>2,377,677</b>	<b>3,130,340</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	2,707,872	---	---	2,507,110	511,342	915,000	250,000
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,707,872</b>	<b>---</b>	<b>---</b>	<b>2,507,110</b>	<b>511,342</b>	<b>915,000</b>	<b>250,000</b>
Other Financing Sources	---	---	---	---	6,761	---	---
Transfers from Enterprise Funds	123,105	75,322	26,250	78,515	190,000	198,816	72,000
Transfers from Governmental Funds	176,679	34,578	493,732	200,137	303,200	1,770,850	290,977
<b>Total Revenues &amp; Other Financing Sources</b>	<b>21,302,888</b>	<b>3,024,006</b>	<b>2,931,341</b>	<b>4,692,245</b>	<b>8,264,839</b>	<b>5,262,343</b>	<b>3,743,317</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S	W,S	W,S,O	L,W,S,R,O	L,W,S,R,E,O	L,W,S

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>
Class of City	2	2	4	3	4	2	2
Population (1997) Estimate	43,847	87,370	3,697	13,160	3,714	28,515	62,499
Taxable Tax Capacity	27,470,272	110,802,798	1,347,560	5,857,304	968,391	20,815,323	39,068,936
1996 Net Tax Levy (Collectible in 1997)	3,819,826	21,498,587	663,768	1,734,538	244,856	5,490,382	9,465,766
Special Assessments Levy (Collectible in 1997)	1,154,411	1,523,496	218,708	267,026	270,335	498,022	1,836,732
<b>REVENUES</b>							
Property Taxes	5,044,422	22,038,984	677,450	1,879,928	230,673	6,098,868	11,961,386
Tax Increments	1,831,792	13,078,602	138,545	160,186	20,657	1,918,032	8,377,838
Franchise Taxes	175,499	461,025	11,829	46,016	9,840	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	16,819	9,362,108	---	160,139	---	523,745	14,558
Gravel and Gambling Taxes	56,570	8,222	---	---	---	---	---
Special Assessments	2,537,410	1,938,869	377,337	423,838	420,303	1,019,832	3,952,841
Licenses and Permits	813,870	3,573,105	29,977	134,622	35,096	485,232	1,752,807
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	25,000	722,951	---	29,635	---	438,016	772,313
All Other	100,473	2,867,197	---	703,789	4,595,914	73,181	101,365
State Grants							
Local Government Aid	1,343,122	---	690,257	2,138,675	1,048,815	1,922,164	1,556,405
HACA/MHHC (Homestead Credit)	1,756,929	3,529,429	335,767	569,987	131,004	1,326,434	2,749,421
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,167,460	9,565,228	---	82,915	5,408	869,593	1,693,775
All Other	375,253	6,698,135	71,004	902,860	184,428	493,027	442,773
County Grants							
Highways	---	---	---	---	---	---	---
All Other	---	329,891	135,216	235,941	---	---	---
Local Unit Grants	208,243	524,467	---	---	10,000	---	---
<b>Total Intergovernmental Revenues</b>	<b>4,976,480</b>	<b>24,237,298</b>	<b>1,232,244</b>	<b>4,663,802</b>	<b>5,975,569</b>	<b>5,122,415</b>	<b>7,316,052</b>
Departmental Fees and Service Charges							
General Government	42,681	402,017	---	9,200	26,220	41,604	182,429
Public Safety	100,187	216,186	20,459	247,626	88,372	25,568	127,732
Streets and Highways	8,189	67,891	6,668	---	160	---	989,271
Sanitation (Refuse Collection)	---	---	35,773	---	---	---	---
Libraries	---	---	257	---	---	---	---
Parks and Recreation	214,775	122,888	14,186	388,191	28,508	708,406	455,972
Airport	---	---	---	286,144	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	17,183	---	---	---	---	---
All Other	1,847,032	1,912,519	264	421,952	17,167	4,927	7,339
<b>Total Fees and Service Charges</b>	<b>2,212,864</b>	<b>2,738,684</b>	<b>77,607</b>	<b>1,353,113</b>	<b>160,427</b>	<b>780,505</b>	<b>1,762,743</b>
Fines and Forfeits	245,647	542,544	10,643	215,320	20,456	189,397	380,958
Interest Earnings	2,007,147	21,928,612	256,197	182,628	72,962	1,254,163	2,914,532
All Other Revenues	491,044	6,592,756	710,729	611,501	900,953	114,903	7,164,804
<b>Total Revenues</b>	<b>20,409,564</b>	<b>106,500,809</b>	<b>3,522,558</b>	<b>9,831,093</b>	<b>7,846,936</b>	<b>17,507,092</b>	<b>45,598,519</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	8,461,388	3,587,301	7,167,773	553,760	---	8,975,000	---
Other Long-term Indebtedness	---	---	---	528,696	---	---	---
Short-term Indebtedness	10,500	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>8,471,888</b>	<b>3,587,301</b>	<b>7,167,773</b>	<b>1,082,456</b>	<b>---</b>	<b>8,975,000</b>	<b>---</b>
Other Financing Sources	452,257	---	---	43,615	---	---	---
Transfers from Enterprise Funds	---	49,275	5,000	180,000	223,543	100,000	374,330
Transfers from Governmental Funds	3,643,825	4,365,274	85,324	3,067,660	326,810	2,876,285	13,526,380
<b>Total Revenues &amp; Other Financing Sources</b>	<b>32,977,534</b>	<b>114,502,659</b>	<b>10,780,655</b>	<b>14,204,824</b>	<b>8,397,289</b>	<b>29,458,377</b>	<b>59,499,229</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,O	W,S,O	L,S,O	W,S,E	W,S,E	L,W,S,O	W,S,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>BUFFALO</i>	<i>BURNSVILLE</i>	<i>CALEDONIA</i>	<i>CAMBRIDGE</i>	<i>CANNON FALLS</i>	<i>CHAMPLIN</i>	<i>CHANHASSEN</i>
Class of City	4	2	4	4	4	3	3
Population (1997) Estimate	9,324	57,578	2,957	5,337	3,557	20,307	16,917
Taxable Tax Capacity	4,252,840	57,294,959	983,066	3,424,914	2,116,534	11,170,035	16,466,586
1996 Net Tax Levy (Collectible in 1997)	822,414	12,644,223	288,756	2,192,494	869,747	1,608,239	4,246,930
Special Assessments Levy (Collectible in 1997)	148,265	2,508,763	13,821	246,927	228,565	869,369	941,020
<b>REVENUES</b>							
Property Taxes	774,197	13,907,556	291,877	2,384,307	883,818	2,151,948	3,745,892
Tax Increments	1,339,546	3,032,851	15,871	646,936	492,733	1,562,542	7,394,020
Franchise Taxes	---	319,136	8,147	---	---	---	65,129
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	283,180	---	---	---	---	---
Gravel and Gambling Taxes	---	37,874	---	---	---	---	---
Special Assessments	987,194	2,907,281	35,334	307,728	714,717	1,054,976	2,851,582
Licenses and Permits	221,604	1,667,593	10,656	202,051	15,155	154,307	1,348,732
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	178,908	51,500	---	---	50,000	116,043
All Other	406,523	1,261,924	---	5,500	32,530	189,009	---
State Grants							
Local Government Aid	514,840	326,701	477,617	261,777	397,217	498,574	---
HACA/MHHC (Homestead Credit)	222,791	3,273,755	121,328	232,690	278,291	901,275	1,007,830
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	18,787	1,741,246	---	189,856	---	348,857	118,006
All Other	113,516	724,866	36,835	98,183	50,078	236,563	128,137
County Grants							
Highways	---	---	---	---	---	---	---
All Other	---	51,005	16,039	---	54,000	55,547	19,809
Local Unit Grants	---	90,428	---	---	948	---	10,790
<b>Total Intergovernmental Revenues</b>	<b>1,276,457</b>	<b>7,648,833</b>	<b>703,319</b>	<b>788,006</b>	<b>813,064</b>	<b>2,279,825</b>	<b>1,400,615</b>
Departmental Fees and Service Charges							
General Government	71,330	190,618	2,773	5,219	58,432	318,549	440,256
Public Safety	282,518	901,539	133,882	31,514	61,596	82,054	38,426
Streets and Highways	21,992	1,238,335	2,399	---	7,958	32,315	---
Sanitation (Refuse Collection)	323,718	1,016,058	64,391	1,000	36,095	160,531	4,299
Libraries	---	---	---	---	---	---	---
Parks and Recreation	145,459	532,522	44,644	13,205	21,215	188,327	237,790
Airport	20,940	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	14,800	---
All Other	163,341	---	---	12,619	557,529	151,537	---
<b>Total Fees and Service Charges</b>	<b>1,029,298</b>	<b>3,879,072</b>	<b>248,089</b>	<b>63,557</b>	<b>742,825</b>	<b>948,113</b>	<b>720,771</b>
Fines and Forfeits	40,890	223,531	4,195	42,611	44,469	174,908	42,404
Interest Earnings	214,741	1,678,999	51,734	119,636	333,012	823,097	982,542
All Other Revenues	441,321	678,041	73,841	1,069,187	245,286	773,910	1,767,609
<b>Total Revenues</b>	<b>6,325,248</b>	<b>36,263,947</b>	<b>1,443,063</b>	<b>5,624,019</b>	<b>4,285,079</b>	<b>9,923,626</b>	<b>20,319,296</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	2,018,663	7,933,334	---	2,401,919	3,936,607	405,000	---
Other Long-term Indebtedness	---	1,091,000	194,800	---	---	---	9,392
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,018,663</b>	<b>9,024,334</b>	<b>194,800</b>	<b>2,401,919</b>	<b>3,936,607</b>	<b>405,000</b>	<b>9,392</b>
Other Financing Sources	10,000	841,446	11,164	---	---	---	---
Transfers from Enterprise Funds	771,338	399,214	160,000	426,353	---	247,382	96,900
Transfers from Governmental Funds	1,741,505	2,674,207	---	355,350	355,888	4,418,591	6,693,386
<b>Total Revenues &amp; Other Financing Sources</b>	<b>10,866,754</b>	<b>49,203,148</b>	<b>1,809,027</b>	<b>8,807,641</b>	<b>8,577,574</b>	<b>14,994,599</b>	<b>27,118,974</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,E	W,S,O	L,W,S,E	L,W,S	W,S,O	W,S,R,O	W,S,O

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>CHASKA</i>	<i>CHISHOLM</i>	<i>CIRCLE PINES</i>	<i>CLOQUET</i>	<i>COLUMBIA HEIGHTS</i>	<i>COON RAPIDS</i>	<i>CORCORAN</i>
Class of City	3	4	4	3	3	2	4
Population (1997) Estimate	14,817	5,141	4,772	11,180	18,699	61,260	5,698
Taxable Tax Capacity	8,805,431	1,218,437	2,783,829	6,951,217	10,675,601	38,827,545	4,173,666
1996 Net Tax Levy (Collectible in 1997)	1,269,417	1,047,477	620,399	2,043,885	2,310,024	5,225,594	614,439
Special Assessments Levy (Collectible in 1997)	1,310,940	19,678	43,530	52,334	31,157	2,363,970	148,280
<b>REVENUES</b>							
Property Taxes	1,525,625	822,522	785,450	1,823,463	3,096,360	6,601,978	724,421
Tax Increments	8,099,178	22,409	116,489	249,729	1,393,212	2,661,768	165,563
Franchise Taxes	61,831	20,727	7,625	88,676	89,847	2,183,041	9,505
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	34,536	---	---	---
Gravel and Gambling Taxes	41	---	---	---	---	---	---
Special Assessments	1,927,514	16,076	40,791	70,526	536,143	4,457,246	182,673
Licenses and Permits	657,014	39,364	22,086	88,174	202,533	841,314	59,475
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	508	---	21,163	233,756	26,400
All Other	73,653	30,000	---	94,499	368,911	534,626	29,000
State Grants							
Local Government Aid	377,121	1,545,496	257,321	2,197,960	2,176,462	2,518,936	38,700
HACA/MHHC (Homestead Credit)	330,110	531,494	205,830	639,432	971,725	2,463,892	213,757
Taconite Relief and Aids	---	709,572	---	---	---	---	---
Highways	442,942	76,075	---	1,204,315	368,757	2,705,454	14,294
All Other	407,731	108,097	41,175	191,737	422,952	680,929	87,403
County Grants							
Highways	---	---	---	---	20,480	---	---
All Other	25,982	---	---	19,895	---	168,694	15,611
Local Unit Grants	1,928,285	10,181	---	11,764	37,225	125,375	---
<b>Total Intergovernmental Revenues</b>	<b>3,585,824</b>	<b>3,010,915</b>	<b>504,834</b>	<b>4,359,602</b>	<b>4,387,675</b>	<b>9,431,662</b>	<b>425,165</b>
Departmental Fees and Service Charges							
General Government	932,963	26,733	12,810	44,577	2,010	299,645	19,982
Public Safety	19,583	35,138	9,570	465,229	147,724	78,792	302
Streets and Highways	45,581	---	---	10,404	39,158	63,353	12,291
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	3,008	---	19,219	17,307	---	---
Parks and Recreation	53,790	20,942	---	18,288	154,929	177,205	42,076
Airport	---	---	---	---	---	---	---
Transit	---	---	---	27,318	---	---	---
Cemetery	6,362	22,875	---	---	---	---	---
All Other	463,991	4,074	---	---	506,067	529,731	---
<b>Total Fees and Service Charges</b>	<b>1,522,270</b>	<b>112,770</b>	<b>22,380</b>	<b>585,035</b>	<b>867,195</b>	<b>1,148,726</b>	<b>74,651</b>
Fines and Forfeits	41,962	18,890	12,146	29,998	127,074	265,637	53,003
Interest Earnings	1,858,229	29,891	103,526	279,224	782,115	2,094,797	49,727
All Other Revenues	836,449	186,346	318,230	1,148,759	900,090	2,633,650	59,880
<b>Total Revenues</b>	<b>20,115,937</b>	<b>4,279,910</b>	<b>1,933,557</b>	<b>8,757,722</b>	<b>12,382,244</b>	<b>32,319,819</b>	<b>1,804,063</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	8,263,240	---	---	1,314,297	---	3,890,215	---
Other Long-term Indebtedness	---	285,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>8,263,240</b>	<b>285,000</b>	<b>---</b>	<b>1,314,297</b>	<b>---</b>	<b>3,890,215</b>	<b>---</b>
Other Financing Sources							
Transfers from Enterprise Funds	1,913,444	---	87,500	82,602	439,855	526,000	---
Transfers from Governmental Funds	13,553,509	53,763	70,675	540,486	2,661,515	4,303,671	161,186
<b>Total Revenues &amp; Other Financing Sources</b>	<b>43,846,130</b>	<b>4,618,673</b>	<b>2,091,732</b>	<b>10,712,696</b>	<b>15,483,614</b>	<b>41,539,705</b>	<b>1,965,249</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S,R,O	W,S,R,O	W,S	L,W,S,R	W,S,O	

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>COTTAGE GROVE</i>	<i>CROOKSTON</i>	<i>CRYSTAL</i>	<i>DAYTON</i>	<i>DEEPHAVEN</i>	<i>DELANO</i>	<i>DETROIT LAKES</i>
Class of City	2	4	2	4	4	4	4
Population (1997) Estimate	30,094	8,116	23,651	5,122	3,695	3,274	7,316
Taxable Tax Capacity	17,312,612	2,232,266	13,888,655	3,217,160	6,615,820	2,152,020	4,731,168
1996 Net Tax Levy (Collectible in 1997)	3,634,381	1,096,913	2,720,213	821,310	772,617	330,012	962,414
Special Assessments Levy (Collectible in 1997)	1,233,372	259,657	718,438	142,696	21,165	86,149	348,954
<b>REVENUES</b>							
Property Taxes	4,707,351	1,451,434	3,666,482	1,014,550	790,405	303,937	978,291
Tax Increments	678,914	---	1,810,108	161,641	197,999	89,630	476,282
Franchise Taxes	---	471,806	---	5,436	---	---	12,563
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	105,338
Gravel and Gambling Taxes	50,099	---	192,626	---	---	---	---
Special Assessments	2,515,700	109,943	1,299,991	213,198	---	145,547	798,989
Licenses and Permits	575,870	60,412	382,505	86,501	170,400	129,232	37,357
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	185,119	---	---	---	498,455
All Other	199,657	515,467	35,520	147,256	---	34,681	15,999
State Grants							
Local Government Aid	1,027,375	1,956,924	1,922,076	91,680	---	374,588	1,156,307
HACA/MHHC (Homestead Credit)	1,370,950	486,256	1,070,179	199,048	218,089	119,338	313,292
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	865,292	323,262	1,377,497	---	---	---	71,629
All Other	428,493	293,754	281,752	41,410	46,091	30,989	428,235
County Grants							
Highways	---	---	---	82,840	33,692	8,635	---
All Other	73,959	---	4,000	19,185	21,802	---	33,384
Local Unit Grants	55,034	23,797	---	19,179	1,250	---	14,827
<b>Total Intergovernmental Revenues</b>	<b>4,020,760</b>	<b>3,599,460</b>	<b>4,876,143</b>	<b>600,598</b>	<b>320,924</b>	<b>568,231</b>	<b>2,532,128</b>
Departmental Fees and Service Charges							
General Government	156,081	41,053	---	8,520	---	101,651	7,477
Public Safety	70,509	15,581	8,308	500	142,574	62,602	114,465
Streets and Highways	32,919	32,043	---	4,510	5,974	---	141,494
Sanitation (Refuse Collection)	---	163,724	---	1,938	---	219,469	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	525,366	133,222	387,290	5,400	---	13,439	106,883
Airport	---	46,257	---	---	---	---	36,953
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	411,805	422,150	20,674	---	65,788	---	---
<b>Total Fees and Service Charges</b>	<b>1,196,680</b>	<b>854,030</b>	<b>416,272</b>	<b>20,868</b>	<b>214,336</b>	<b>397,161</b>	<b>407,272</b>
Fines and Forfeits	167,335	42,078	150,050	57,801	70,983	---	68,678
Interest Earnings	975,093	338,519	2,105,749	47,322	189,493	219,419	333,483
All Other Revenues	279,414	169,659	662,061	32,645	64,519	189,730	541,400
<b>Total Revenues</b>	<b>15,167,216</b>	<b>7,097,341</b>	<b>15,561,987</b>	<b>2,240,560</b>	<b>2,019,059</b>	<b>2,042,887</b>	<b>6,291,781</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,215,353	---	2,825,000	---	---	---	2,055,000
Other Long-term Indebtedness	---	8,050	---	---	---	---	324,792
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,215,353</b>	<b>8,050</b>	<b>2,825,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,379,792</b>
Other Financing Sources	---	18,274	---	---	---	---	182,540
Transfers from Enterprise Funds	129,299	181,376	---	---	---	91,700	1,035,000
Transfers from Governmental Funds	473,555	932,793	4,735,507	28,025	---	159,230	483,622
<b>Total Revenues &amp; Other Financing Sources</b>	<b>16,985,423</b>	<b>8,237,834</b>	<b>23,122,494</b>	<b>2,268,585</b>	<b>2,019,059</b>	<b>2,293,817</b>	<b>10,372,735</b>
Type of Public Service Enterprises (see footnote page)	W,S,O	W,S	W,S,O	W,S,R,O	L,W,S,E	L,W,S,E	L,W,S,E

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>DILWORTH</i>	<i>DULUTH</i>	<i>EAGAN</i>	<i>EAST BETHEL</i>	<i>EAST GRAND FORKS</i>	<i>EDEN PRAIRIE</i>	<i>EDINA</i>
Class of City	4	1	2	4	4	2	2
Population (1997) Estimate	3,006	85,225	59,021	9,723	9,048	49,287	47,113
Taxable Tax Capacity	785,828	37,140,254	61,456,215	5,378,350	3,770,207	72,285,825	80,087,162
1996 Net Tax Levy (Collectible in 1997)	282,356	8,139,657	13,835,631	971,680	1,395,542	18,165,508	12,138,934
Special Assessments Levy (Collectible in 1997)	238,487	762,365	2,988,843	126,882	590,966	1,916,623	772,811
<b>REVENUES</b>							
Property Taxes	201,756	8,105,519	13,242,416	1,209,626	1,164,806	17,213,996	12,771,796
Tax Increments	261,498	9,311,111	314,439	---	24,207	223,975	4,881,825
Franchise Taxes	---	1,353,302	289,677	22,476	94,658	423,077	331,527
Local Sales Tax	---	10,116,550	---	---	---	---	---
Hotel/Motel Taxes	2,405	1,635,880	---	---	24,435	---	---
Gravel and Gambling Taxes	---	152,890	---	---	---	---	---
Special Assessments	262,930	1,874,090	4,853,655	170,973	739,009	2,746,040	955,206
Licenses and Permits	21,180	475,164	1,185,749	201,232	69,389	2,269,380	1,388,968
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	4,036,455	10,040	17,438	7,674,730	168,465	182,507
All Other	150,692	3,632,042	96,989	40,715	17,994,407	5,000	17,000
State Grants							
Local Government Aid	468,072	18,545,476	---	115,502	1,549,617	---	---
HACA/MHHC (Homestead Credit)	73,252	5,380,735	1,641,231	165,866	466,316	645,969	956,224
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	4,469,805	3,314,958	32,085	65,314	1,197,935	310,589
All Other	57,226	3,907,464	507,417	35,219	3,017,840	740,275	392,180
County Grants							
Highways	7,089	214,784	---	---	---	---	---
All Other	---	8,823	65,984	27,918	53,775	144,897	138,244
Local Unit Grants	---	536,154	---	---	---	97,156	---
<b>Total Intergovernmental Revenues</b>	<b>756,331</b>	<b>40,731,738</b>	<b>5,636,619</b>	<b>434,743</b>	<b>30,821,999</b>	<b>2,999,697</b>	<b>1,996,744</b>
Departmental Fees and Service Charges							
General Government	---	2,182,718	834,383	8,152	40,460	370,549	454,102
Public Safety	50,009	1,119,748	185,376	---	20,991	72,733	1,034,358
Streets and Highways	113	1,628,461	26,162	---	3,631	---	1,266,699
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	3,601	---	---	---	---	---
Parks and Recreation	27,657	90,367	1,335,394	---	136,405	2,545,482	419,230
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	3,745	---	---
Cemetery	---	---	---	---	29,064	5,025	---
All Other	---	10,887	225,665	---	221,369	4,808,084	---
<b>Total Fees and Service Charges</b>	<b>77,779</b>	<b>5,035,782</b>	<b>2,606,980</b>	<b>8,152</b>	<b>455,665</b>	<b>7,801,873</b>	<b>3,174,389</b>
Fines and Forfeits	27,297	964,047	228,515	29,253	62,997	188,301	562,910
Interest Earnings	71,408	4,264,485	3,431,202	86,659	130,197	2,226,698	2,238,101
All Other Revenues	31,433	9,158,491	1,052,233	112,363	1,564,997	2,805,276	961,489
<b>Total Revenues</b>	<b>1,714,017</b>	<b>93,179,049</b>	<b>32,841,485</b>	<b>2,275,477</b>	<b>35,152,359</b>	<b>38,898,313</b>	<b>29,262,955</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	614,000	12,905,407	---	---	374,312	5,933,802	12,573,354
Other Long-term Indebtedness	32,307	3,639,490	---	---	---	210,397	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>646,307</b>	<b>16,544,897</b>	<b>---</b>	<b>---</b>	<b>374,312</b>	<b>6,144,199</b>	<b>12,573,354</b>
Other Financing Sources	---	---	---	---	1,358,753	5,225,421	---
Transfers from Enterprise Funds	---	735,977	74,139	---	81,680	110,000	---
Transfers from Governmental Funds	12,167	15,197,761	10,216,210	272,300	742,778	9,048,563	5,189,852
<b>Total Revenues &amp; Other Financing Sources</b>	<b>2,372,491</b>	<b>125,657,684</b>	<b>43,131,834</b>	<b>2,547,777</b>	<b>37,709,882</b>	<b>59,426,496</b>	<b>47,026,161</b>
Type of Public Service Enterprises (see footnote page)	W,S,R	W,S,O	W,S,O		W,S,R,E,O	L,W,S,O	L,W,S,O

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>ELK RIVER</i>	<i>ELY</i>	<i>EVELETH</i>	<i>FAIRMONT</i>	<i>FALCON HEIGHTS</i>	<i>FARIBAULT</i>	<i>FARMINGTON</i>
Class of City	3	4	4	3	4	3	4
Population (1997) Estimate	14,667	3,891	3,983	11,339	5,389	19,016	9,763
Taxable Tax Capacity	11,925,032	885,772	965,285	4,713,320	3,593,291	8,037,949	5,617,188
1996 Net Tax Levy (Collectible in 1997)	2,943,455	661,379	578,003	1,355,847	467,930	2,155,215	1,629,951
Special Assessments Levy (Collectible in 1997)	1,101,815	20,500	975	474,396	58,526	694,962	488,026
<b>REVENUES</b>							
Property Taxes	3,124,116	652,719	480,039	1,372,413	577,966	2,272,387	1,956,004
Tax Increments	321,746	98,197	45,308	468,286	253,965	996,335	581,954
Franchise Taxes	---	---	29,437	13,062	18,296	108,413	22,903
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	65,427	---
Gravel and Gambling Taxes	45,766	---	---	---	---	29,982	---
Special Assessments	1,826,905	20,266	43,261	751,344	332,889	1,823,629	825,497
Licenses and Permits	492,321	34,857	15,912	114,779	46,289	347,844	545,696
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	300,000	---	56,454	---	312,477	112,833
All Other	77,667	20,854	1,000	146,736	---	166,031	22,500
State Grants							
Local Government Aid	227,640	974,728	1,192,231	2,233,857	201,450	3,554,806	372,337
HACA/MHHC (Homestead Credit)	621,048	316,840	350,370	526,631	162,699	745,018	383,556
Taconite Relief and Aids	---	328,089	552,659	---	---	---	---
Highways	1,176,938	---	---	983,449	29,862	653,993	15,009
All Other	247,880	117,516	81,718	266,349	89,783	598,599	62,265
County Grants							
Highways	---	---	---	---	---	---	---
All Other	20,302	51,882	5,249	---	---	389,744	75,760
Local Unit Grants	4,000	399,831	217,929	---	---	36,840	---
<b>Total Intergovernmental Revenues</b>	<b>2,375,475</b>	<b>2,509,740</b>	<b>2,401,156</b>	<b>4,213,476</b>	<b>483,794</b>	<b>6,457,508</b>	<b>1,044,260</b>
Departmental Fees and Service Charges							
General Government	259,481	120,410	28,299	4,999	4,751	353,847	153,557
Public Safety	181,765	68,630	108,096	18,402	18,540	144,295	110,913
Streets and Highways	10,101	117,335	---	5,945	24,238	316,520	206,129
Sanitation (Refuse Collection)	814,517	---	348,427	---	31,551	---	---
Libraries	---	---	24,014	---	---	6,048	---
Parks and Recreation	574,070	---	212,737	4,720	13,321	344,631	313,246
Airport	---	53,858	---	33,165	---	36,077	---
Transit	---	---	---	75,856	---	35,606	---
Cemetery	---	11,087	29,312	---	---	---	---
All Other	---	575	---	---	15,735	149,014	175,484
<b>Total Fees and Service Charges</b>	<b>1,839,934</b>	<b>371,895</b>	<b>750,885</b>	<b>143,087</b>	<b>108,136</b>	<b>1,386,038</b>	<b>959,329</b>
Fines and Forfeits	84,221	28,655	34,929	52,178	90,918	132,287	56,671
Interest Earnings	601,686	45,615	78,113	486,270	364,425	687,376	242,691
All Other Revenues	1,017,866	107,576	460,339	1,573,933	32,048	860,228	119,504
<b>Total Revenues</b>	<b>11,730,036</b>	<b>3,869,520</b>	<b>4,339,379</b>	<b>9,188,828</b>	<b>2,308,726</b>	<b>15,167,454</b>	<b>6,354,509</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	3,432,668	990,443	---	---	---	2,975,618	628,579
Other Long-term Indebtedness	311,500	74,538	---	---	---	250,000	152,251
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>3,744,168</b>	<b>1,064,981</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,225,618</b>	<b>780,830</b>
Other Financing Sources	---	---	12,005	---	---	---	5,533
Transfers from Enterprise Funds	455,174	---	---	1,073,765	2,540	540,394	440,208
Transfers from Governmental Funds	2,166,939	18,257	251,441	1,314,284	645,575	710,281	1,090,699
<b>Total Revenues &amp; Other Financing Sources</b>	<b>18,096,317</b>	<b>4,952,758</b>	<b>4,602,825</b>	<b>11,576,877</b>	<b>2,956,841</b>	<b>19,643,747</b>	<b>8,671,779</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,R,E	W,S,E	W,S,O	L,W,S,E,O	S,O	W,S	L,W,S,R,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>FERGUS FALLS</i>	<i>FOREST LAKE</i>	<i>FRIDLEY</i>	<i>GLENCOE</i>	<i>GLENWOOD</i>	<i>GOLDEN VALLEY</i>	<i>GOODVIEW</i>
Class of City	3	4	2	4	4	2	4
Population (1997) Estimate	13,217	6,691	28,419	5,247	2,630	20,986	3,280
Taxable Tax Capacity	6,765,250	5,119,163	24,543,958	2,039,250	858,118	25,906,999	1,511,736
1996 Net Tax Levy (Collectible in 1997)	1,966,322	1,303,919	3,357,612	770,000	631,360	6,675,331	449,121
Special Assessments Levy (Collectible in 1997)	35,277	191,025	535,250	94,643	40,574	272,104	262,541
<b>REVENUES</b>							
Property Taxes	1,984,071	1,520,178	4,000,542	792,893	638,513	7,048,903	461,078
Tax Increments	710,211	893,134	3,134,942	632,403	43,562	5,201,311	508,587
Franchise Taxes	59,608	---	117,555	15,164	---	---	12,217
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	84,829	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	59,473	---	---	---	---
Special Assessments	549,009	190,756	474,485	121,818	7,372	232,770	283,757
Licenses and Permits	95,177	149,559	675,067	63,028	37,527	483,978	7,877
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	17,594	---	---	---	---
All Other	190,925	26,881	411,912	44,438	10,163	39,778	---
State Grants							
Local Government Aid	2,614,424	350,036	1,643,908	716,377	502,450	37,939	168,718
HACA/MHHC (Homestead Credit)	458,951	239,253	1,064,176	298,156	232,297	1,736,106	232,431
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,062,179	203,716	1,639,865	---	2,550	191,900	---
All Other	1,563,578	117,715	503,988	57,286	60,832	70,942	46,855
County Grants							
Highways	17,954	---	76,739	---	---	---	---
All Other	---	---	21,000	---	---	---	---
Local Unit Grants	259,925	38,512	31,714	---	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>6,167,936</b>	<b>976,113</b>	<b>5,410,896</b>	<b>1,116,257</b>	<b>808,292</b>	<b>2,076,665</b>	<b>448,004</b>
Departmental Fees and Service Charges							
General Government	207,610	76,493	760,730	113,687	3,120	51,581	---
Public Safety	44,994	322,233	151,577	25,296	20,714	137,779	---
Streets and Highways	35,303	---	---	90,604	8,162	89,742	---
Sanitation (Refuse Collection)	5,807	3,150	218,741	---	62	---	---
Libraries	6,670	3,380	---	---	---	---	---
Parks and Recreation	73,012	72,217	181,315	3,754	17,370	190,987	---
Airport	---	---	---	---	24,981	---	---
Transit	10,236	---	---	---	5,363	---	---
Cemetery	---	---	---	4,015	---	---	---
All Other	38,297	141,191	1,342	2,395	---	1,007,724	3,314
<b>Total Fees and Service Charges</b>	<b>421,929</b>	<b>618,664</b>	<b>1,313,705</b>	<b>239,751</b>	<b>79,772</b>	<b>1,477,813</b>	<b>3,314</b>
Fines and Forfeits	104,116	74,430	186,631	27,629	16,415	200,774	15,393
Interest Earnings	684,362	197,985	2,062,840	53,948	77,872	1,993,780	106,836
All Other Revenues	807,081	78,739	568,499	321,416	100,885	685,607	101,254
<b>Total Revenues</b>	<b>11,668,329</b>	<b>4,699,558</b>	<b>18,004,635</b>	<b>3,384,307</b>	<b>1,810,210</b>	<b>19,401,601</b>	<b>1,948,317</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	7,187,680	---	9,490,146	3,364,124	---	12,588,967	---
Other Long-term Indebtedness	47,779	500,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>7,235,459</b>	<b>500,000</b>	<b>9,490,146</b>	<b>3,364,124</b>	<b>---</b>	<b>12,588,967</b>	<b>---</b>
Other Financing Sources	372,340	---	18,830	---	---	1,559,975	110,000
Transfers from Enterprise Funds	370,840	---	149,445	240,286	30,000	135,000	---
Transfers from Governmental Funds	217,697	10,000	9,565,436	822,368	---	16,950,873	629,358
<b>Total Revenues &amp; Other Financing Sources</b>	<b>19,864,665</b>	<b>5,209,558</b>	<b>37,228,492</b>	<b>7,811,085</b>	<b>1,840,210</b>	<b>50,636,416</b>	<b>2,687,675</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,R,O	W,S	L,W,S	L,W,S,H,N,E,O	L,W,S,R	W,S,O	W,S,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>HAM LAKE</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>
Class of City	4	4	4	4	3	4	3
Population (1997) Estimate	8,434	3,081	4,118	11,567	17,268	7,182	17,783
Taxable Tax Capacity	6,030,411	1,393,098	4,825,944	7,745,869	11,222,420	5,955,557	5,967,356
1996 Net Tax Levy (Collectible in 1997)	2,273,007	427,932	339,753	1,019,369	3,412,541	854,801	3,358,964
Special Assessments Levy (Collectible in 1997)	448,699	77,126	73,550	145,207	621,479	267,684	78,142
<b>REVENUES</b>							
Property Taxes	1,870,200	431,223	359,259	1,188,127	4,213,788	859,530	2,881,087
Tax Increments	1,000,788	146,536	---	---	321,525	263,686	271,535
Franchise Taxes	454,573	---	---	14,115	130,913	16,507	22,600
Local Sales Tax	---	---	---	---	---	450,350	---
Hotel/Motel Taxes	---	---	---	---	3,925	---	---
Gravel and Gambling Taxes	---	---	1,127	---	6,548	---	---
Special Assessments	682,625	131,857	83,012	309,663	987,463	439,961	75,860
Licenses and Permits	155,690	25,395	24,692	269,841	446,481	95,620	97,625
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	44,679	---	---	61,384
All Other	96,590	857,535	---	25,747	121,307	57,484	24,857
State Grants							
Local Government Aid	1,323,709	570,780	4,177	173,173	1,307,132	407,899	4,229,623
HACA/MHHC (Homestead Credit)	500,560	75,501	52,698	202,042	976,731	445,343	1,215,837
Taconite Relief and Aids	133,485	---	---	---	---	---	2,317,639
Highways	326,251	---	---	527,326	1,127,121	40,000	1,459,162
All Other	215,024	616,674	77	72,958	203,577	79,380	430,165
County Grants							
Highways	---	---	---	---	---	---	---
All Other	---	1,570	385	30,800	14,446	---	7,309
Local Unit Grants	273,556	---	---	---	---	---	199,053
<b>Total Intergovernmental Revenues</b>	<b>2,869,175</b>	<b>2,122,060</b>	<b>57,337</b>	<b>1,076,725</b>	<b>3,750,314</b>	<b>1,030,106</b>	<b>9,945,029</b>
Departmental Fees and Service Charges							
General Government	61,433	---	2,000	---	100,005	---	32,666
Public Safety	184,752	12,135	---	---	649,020	---	684,805
Streets and Highways	81,763	40,506	---	---	---	---	3,563
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	163,420	---	---	---	---	---	23,607
Parks and Recreation	568,861	81,435	---	---	59,347	---	333,924
Airport	---	6,968	---	---	---	---	---
Transit	---	18,295	---	---	---	---	29,353
Cemetery	---	400	---	---	---	---	101,010
All Other	14,300	---	---	10,184	2,583	---	---
<b>Total Fees and Service Charges</b>	<b>1,074,529</b>	<b>159,739</b>	<b>2,000</b>	<b>10,184</b>	<b>810,955</b>	---	<b>1,208,928</b>
Fines and Forfeits	114,030	23,219	8,049	35,021	78,348	41,951	69,561
Interest Earnings	492,826	120,996	39,728	134,054	657,258	147,376	164,057
All Other Revenues	449,811	265,111	---	295,128	172,519	359,842	596,715
<b>Total Revenues</b>	<b>9,164,247</b>	<b>3,426,136</b>	<b>575,204</b>	<b>3,332,858</b>	<b>11,580,037</b>	<b>3,704,929</b>	<b>15,332,997</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,147,810	295,437	---	---	4,768,036	---	4,170,000
Other Long-term Indebtedness	1,302,749	---	---	---	258,700	---	465,000
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,450,559</b>	<b>295,437</b>	---	---	<b>5,026,736</b>	---	<b>4,635,000</b>
Other Financing Sources	---	---	---	---	---	---	37,435
Transfers from Enterprise Funds	293,348	339,041	---	---	40,000	---	---
Transfers from Governmental Funds	1,126,565	411,983	---	542,807	478,357	404,054	34,703
<b>Total Revenues &amp; Other Financing Sources</b>	<b>13,034,719</b>	<b>4,472,597</b>	<b>575,204</b>	<b>3,875,665</b>	<b>17,125,130</b>	<b>4,108,983</b>	<b>20,040,135</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	L,W,S,H,N,E,O			W,S,E,O	W,S	W,S,R,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>HOPKINS</i>	<i>HUGO</i>	<i>HUTCHINSON</i>	<i>INDEPENDENCE</i>	<i>INTERNATIONAL FALLS</i>	<i>INVER GROVE HEIGHTS</i>	<i>JACKSON</i>
Class of City	3	4	3	4	4	2	4
Population (1997) Estimate	16,559	5,820	12,710	3,145	7,751	27,917	3,546
Taxable Tax Capacity	15,190,267	4,489,116	6,725,388	3,303,653	3,899,517	20,386,555	1,006,777
1996 Net Tax Levy (Collectible in 1997)	3,648,175	903,932	2,525,432	880,422	1,359,636	4,209,263	441,894
Special Assessments Levy (Collectible in 1997)	538,466	37,817	824,360	176,073	30,529	952,978	43,273
<b>REVENUES</b>							
Property Taxes	4,195,898	1,003,270	2,543,739	936,398	1,347,714	5,053,836	489,919
Tax Increments	1,399,804	---	590,665	---	2,532,462	1,207,913	162,532
Franchise Taxes	165,129	16,001	24,541	---	---	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	63,672	---	83,582	---	---
Gravel and Gambling Taxes	---	3,999	---	---	---	6,624	---
Special Assessments	536,423	33,002	1,327,205	441,331	36,251	2,023,977	55,804
Licenses and Permits	371,739	78,720	293,431	150,662	57,192	1,006,515	24,409
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	55,072	---	---	---	---	---	---
All Other	102,347	---	245,367	---	---	199,025	---
State Grants							
Local Government Aid	833,103	28,641	1,405,695	---	2,240,225	355,363	895,354
HACA/MHHC (Homestead Credit)	961,173	223,780	957,135	178,767	532,468	970,619	284,766
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,343,256	70,840	1,080,831	---	1,244,522	538,970	---
All Other	860,001	49,277	295,897	13,480	1,412,540	396,842	173,505
County Grants							
Highways	---	---	30,000	---	---	---	---
All Other	---	4,462	41,900	---	113,157	---	30,010
Local Unit Grants	---	---	51,131	---	103,710	20,188	---
<b>Total Intergovernmental Revenues</b>	<b>4,154,952</b>	<b>377,000</b>	<b>4,107,956</b>	<b>192,247</b>	<b>5,646,622</b>	<b>2,481,007</b>	<b>1,383,635</b>
Departmental Fees and Service Charges							
General Government	4,745,015	28,300	177,727	23,145	14,664	75,021	955
Public Safety	24,648	---	89,530	---	150,481	19,012	34,932
Streets and Highways	980	1,575	391,329	---	---	10,892	2,084
Sanitation (Refuse Collection)	---	---	---	---	---	757,758	12,015
Libraries	---	---	---	---	11,478	---	---
Parks and Recreation	---	5,200	352,531	12,735	58,695	168,393	---
Airport	18,347	---	56,067	---	111,940	---	---
Transit	---	---	23,120	---	---	---	---
Cemetery	---	---	56,425	---	---	---	---
All Other	---	---	204,944	---	240,587	1,276,041	---
<b>Total Fees and Service Charges</b>	<b>4,788,990</b>	<b>35,075</b>	<b>1,351,673</b>	<b>35,880</b>	<b>587,845</b>	<b>2,307,117</b>	<b>49,986</b>
Fines and Forfeits	97,668	23,302	54,208	79,061	72,047	191,970	19,322
Interest Earnings	1,161,394	115,718	342,835	73,377	525,037	1,702,527	149,686
All Other Revenues	776,628	9,467	830,398	103,375	504,826	1,304,612	293,163
<b>Total Revenues</b>	<b>17,648,625</b>	<b>1,695,554</b>	<b>11,530,323</b>	<b>2,012,331</b>	<b>11,393,578</b>	<b>17,286,098</b>	<b>2,628,456</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	3,940,000	314,560	2,056,325	1,819,432	---	15,839,884	---
Other Long-term Indebtedness	---	---	80,000	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>3,940,000</b>	<b>314,560</b>	<b>2,136,325</b>	<b>1,819,432</b>	<b>---</b>	<b>15,839,884</b>	<b>---</b>
Other Financing Sources	---	75	---	---	---	---	---
Transfers from Enterprise Funds	---	17,326	975,416	---	275,602	1,100,865	397,766
Transfers from Governmental Funds	5,566,002	114,260	414,806	160,154	1,546,280	3,170,557	73,874
<b>Total Revenues &amp; Other Financing Sources</b>	<b>27,154,627</b>	<b>2,141,775</b>	<b>15,056,870</b>	<b>3,991,917</b>	<b>13,215,460</b>	<b>37,397,404</b>	<b>3,100,096</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,O	W,S	L,W,S,R,H,N,E,O	S	W,S	W,S,O	L,W,S,H,N,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>JORDAN</i>	<i>KASSON</i>	<i>LA CRESCENT</i>	<i>LAKE CITY</i>	<i>LAKE ELMO</i>	<i>LAKEVILLE</i>	<i>LAUDERDALE</i>
Class of City	4	4	4	4	4	2	4
Population (1997) Estimate	3,142	4,211	4,632	4,544	6,328	37,303	2,716
Taxable Tax Capacity	1,448,599	1,221,036	2,007,039	2,302,389	5,597,299	27,906,035	1,752,614
1996 Net Tax Levy (Collectible in 1997)	299,406	414,981	665,936	497,384	1,043,057	4,433,334	332,420
Special Assessments Levy (Collectible in 1997)	151,223	61,092	78,925	168,161	174,432	1,123,735	11,368
<b>REVENUES</b>							
Property Taxes	526,717	416,907	671,780	654,893	1,160,343	5,598,968	452,559
Tax Increments	399,982	112,548	24,091	294,950	---	401,031	237,232
Franchise Taxes	7,068	14,614	15,288	61,805	---	159,720	10,756
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	6,531	---	---	---
Gravel and Gambling Taxes	---	---	---	---	3,250	25,407	---
Special Assessments	202,209	177,796	318,792	275,360	252,091	2,454,790	6,969
Licenses and Permits	133,244	11,628	50,915	27,388	211,840	1,064,715	14,116
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	98,382	---
All Other	31,929	17,156	42,696	37,504	---	81,250	7,932
State Grants							
Local Government Aid	207,392	426,604	297,389	723,624	4,488	484,773	53,424
HACA/MHHC (Homestead Credit)	159,109	278,459	242,688	234,969	185,038	1,766,411	81,305
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	94,536	18,121	---	---	14,295	987,690	---
All Other	38,762	25,491	44,001	196,635	33,835	495,946	235,129
County Grants							
Highways	---	---	---	9,370	---	---	---
All Other	66,040	16,538	13,649	30,310	29,193	33,099	5,480
Local Unit Grants	---	---	36,758	---	---	14,050	20,870
<b>Total Intergovernmental Revenues</b>	<b>597,768</b>	<b>782,369</b>	<b>677,181</b>	<b>1,232,412</b>	<b>266,849</b>	<b>3,961,601</b>	<b>404,140</b>
Departmental Fees and Service Charges							
General Government	138,213	7,500	14,765	397	28,000	389,637	4,403
Public Safety	45,660	19,058	11,462	150,278	---	177,090	10,366
Streets and Highways	5,258	---	---	2,201	---	1,170,207	41,470
Sanitation (Refuse Collection)	1,140	---	---	15,567	---	---	15,965
Libraries	---	---	---	1,499	---	---	---
Parks and Recreation	---	30,214	55,094	59,499	68,693	796,048	---
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	---	---	2,065,246	6,981
<b>Total Fees and Service Charges</b>	<b>190,271</b>	<b>56,772</b>	<b>81,321</b>	<b>229,441</b>	<b>96,693</b>	<b>4,598,228</b>	<b>79,185</b>
Fines and Forfeits	25,315	17,978	25,090	31,927	50,376	139,579	25,713
Interest Earnings	174,754	178,551	149,945	266,013	95,009	2,061,705	119,647
All Other Revenues	116,331	71,140	126,805	437,688	33,665	348,054	13,338
<b>Total Revenues</b>	<b>2,373,659</b>	<b>1,840,303</b>	<b>2,141,208</b>	<b>3,518,408</b>	<b>2,170,116</b>	<b>20,813,798</b>	<b>1,363,655</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,095,006	---	1,262,080	815,000	---	6,615,000	---
Other Long-term Indebtedness	63,500	---	---	181,647	---	530,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,158,506</b>	<b>---</b>	<b>1,262,080</b>	<b>996,647</b>	<b>---</b>	<b>7,145,000</b>	<b>---</b>
Other Financing Sources	---	---	550	---	---	---	---
Transfers from Enterprise Funds	281,940	10,000	160,395	51,000	---	607,979	---
Transfers from Governmental Funds	394,859	---	164,750	15,000	304,850	6,762,331	209,766
<b>Total Revenues &amp; Other Financing Sources</b>	<b>4,208,964</b>	<b>1,850,303</b>	<b>3,728,983</b>	<b>4,581,055</b>	<b>2,474,966</b>	<b>35,329,108</b>	<b>1,573,421</b>
Type of Public Service Enterprises (see footnote page)	W,S,O	L,W,S,E	W,S,R,O	W,S,R,H,N,E,O	W,S	L,W,S	S

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>LE SUEUR</i>	<i>LINO LAKES</i>	<i>LITCHFIELD</i>	<i>LITTLE CANADA</i>	<i>LITTLE FALLS</i>	<i>LONG PRAIRIE</i>	<i>LUVERNE</i>
Class of City	4	4	4	4	4	4	4
Population (1997) Estimate	3,848	14,560	6,278	9,564	7,653	2,837	4,625
Taxable Tax Capacity	1,821,368	9,399,899	2,385,761	7,197,079	2,817,714	1,005,867	1,769,848
1996 Net Tax Levy (Collectible in 1997)	447,637	2,502,455	807,244	1,244,678	982,283	157,277	429,130
Special Assessments Levy (Collectible in 1997)	36,195	609,224	93,175	159,370	209,847	55,149	90,379
<b>REVENUES</b>							
Property Taxes	492,939	2,939,575	794,500	1,473,776	1,087,134	154,014	367,280
Tax Increments	205,052	498,529	49,589	496,764	235,006	285,635	126,706
Franchise Taxes	---	60,421	---	50,648	21,452	16,865	15,040
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	38,365	---	1,091
Gravel and Gambling Taxes	---	---	---	288	---	---	---
Special Assessments	185,312	2,870,510	273,596	450,235	265,148	96,395	40,924
Licenses and Permits	39,416	566,561	73,297	239,279	89,824	14,430	97,298
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	44,469	10,000	---	31,415	---	---
All Other	88,082	139,533	---	---	15,913	---	95,316
State Grants							
Local Government Aid	633,950	150,167	985,286	80,348	1,593,872	555,590	961,973
HACA/MHHC (Homestead Credit)	156,277	425,329	327,034	411,881	267,401	61,707	147,347
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	337,080	444,509	471,039	1,098,527	---	---
All Other	173,425	124,817	362,895	44,037	285,147	54,885	132,471
County Grants							
Highways	3,787	---	21,533	---	---	---	---
All Other	4,682	34,000	---	228,896	26,000	---	102,085
Local Unit Grants	8,784	---	---	187,783	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,068,987</b>	<b>1,255,395</b>	<b>2,151,257</b>	<b>1,423,984</b>	<b>3,318,275</b>	<b>672,182</b>	<b>1,439,192</b>
Departmental Fees and Service Charges							
General Government	20,532	9,102	13,261	192,050	7,005	1,000	300
Public Safety	146,493	64,629	96,727	---	61,348	47,789	48,304
Streets and Highways	4,329	---	14,443	---	3,393	7,438	253,290
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	1,408	---	---	---
Parks and Recreation	186,764	164,262	296,514	58,425	3,040	210	175
Airport	14,937	---	6,688	---	55,581	2,415	---
Transit	19,665	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	487,258	---	50,344	119,631	---	55,190
<b>Total Fees and Service Charges</b>	<b>392,720</b>	<b>725,251</b>	<b>427,633</b>	<b>300,819</b>	<b>251,406</b>	<b>58,852</b>	<b>357,259</b>
Fines and Forfeits	13,624	99,390	28,296	53,412	42,637	19,806	17,282
Interest Earnings	69,833	712,851	246,855	435,087	6,942	88,029	162,518
All Other Revenues	4,126,946	561,654	319,147	210,078	924,678	36,468	68,636
<b>Total Revenues</b>	<b>6,594,829</b>	<b>10,290,137</b>	<b>4,364,170</b>	<b>5,134,370</b>	<b>6,280,867</b>	<b>1,442,676</b>	<b>2,693,226</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	485,000	---	---	---	2,178,899	---	1,411,868
Other Long-term Indebtedness	---	1,171,020	380,050	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>485,000</b>	<b>1,171,020</b>	<b>380,050</b>	<b>---</b>	<b>2,178,899</b>	<b>---</b>	<b>1,411,868</b>
Other Financing Sources	---	---	130,893	---	---	---	---
Transfers from Enterprise Funds	347,012	---	472,928	161,323	285,500	138,000	398,552
Transfers from Governmental Funds	3,937,206	272,000	905,486	294,230	1,011,515	2,415	116,257
<b>Total Revenues &amp; Other Financing Sources</b>	<b>11,364,047</b>	<b>11,733,157</b>	<b>6,253,527</b>	<b>5,589,923</b>	<b>9,756,781</b>	<b>1,583,091</b>	<b>4,619,903</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S	L,W,S,E	W,S	W,S,R,O	L,W,S	L,W,S,R,H,E,O

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>MAHTOMEDI</i>	<i>MANKATO</i>	<i>MAPLE GROVE</i>	<i>MAPLEWOOD</i>	<i>MARSHALL</i>	<i>MEDINA</i>	<i>MELROSE</i>
Class of City	4	2	2	2	3	4	4
Population (1997) Estimate	7,097	31,850	46,181	34,771	12,542	3,800	2,741
Taxable Tax Capacity	5,500,488	20,725,642	37,445,577	32,943,556	7,445,365	6,572,576	1,143,800
1996 Net Tax Levy (Collectible in 1997)	977,930	5,657,496	8,008,586	6,370,160	2,000,822	942,742	231,402
Special Assessments Levy (Collectible in 1997)	477,089	1,040,901	4,791,860	640,089	198,826	275,092	83,105
<b>REVENUES</b>							
Property Taxes	1,104,084	5,366,395	9,602,077	7,186,417	2,011,173	960,673	259,236
Tax Increments	173,680	2,084,086	2,920,652	1,253,127	1,679,554	103,999	71,004
Franchise Taxes	---	99,025	---	49,649	47,771	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	87,461	---	---
Gravel and Gambling Taxes	1,180	78,648	60,017	56,652	---	---	---
Special Assessments	705,198	1,354,333	9,786,557	1,115,062	392,131	365,960	158,911
Licenses and Permits	213,495	513,578	2,679,327	937,131	119,798	207,425	35,548
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	12,486	---	---	19,248	---
All Other	---	638,998	137,541	63,814	1,430,818	---	---
State Grants							
Local Government Aid	163,312	5,066,940	65,518	674,748	1,451,935	---	521,934
HACA/MHHC (Homestead Credit)	279,769	1,871,462	1,980,488	1,580,819	537,068	204,711	111,877
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	6,968	1,422,008	2,839,035	930,713	1,040,014	---	---
All Other	85,875	733,873	563,406	353,298	483,528	49,122	33,308
County Grants							
Highways	465,000	---	136,979	1,273	---	---	---
All Other	---	---	---	67,862	166,068	7,157	---
Local Unit Grants	48,053	---	66,211	21,728	169,555	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,048,977</b>	<b>9,733,281</b>	<b>5,801,664</b>	<b>3,694,255</b>	<b>5,278,986</b>	<b>280,238</b>	<b>667,119</b>
Departmental Fees and Service Charges							
General Government	124,319	25,057	1,558,262	905,189	---	---	19,467
Public Safety	75,668	62,305	179,963	807,676	83,323	23,484	244,114
Streets and Highways	---	734,895	160,897	---	---	---	18,242
Sanitation (Refuse Collection)	23,131	---	364,028	182,137	---	24,468	---
Libraries	---	---	---	---	12,587	---	---
Parks and Recreation	41,739	84,436	809,993	888,206	441,741	66,428	3,118
Airport	---	---	---	---	54,128	---	---
Transit	---	---	515,420	---	42,286	---	---
Cemetery	---	---	---	---	---	---	---
All Other	82,300	---	---	314,753	481,125	158,818	---
<b>Total Fees and Service Charges</b>	<b>347,157</b>	<b>906,693</b>	<b>3,588,563</b>	<b>3,097,961</b>	<b>1,115,190</b>	<b>273,198</b>	<b>284,941</b>
Fines and Forfeits	32,416	187,727	213,862	202,353	97,595	47,722	9,446
Interest Earnings	539,802	784,337	3,640,306	1,593,222	844,028	206,617	258,163
All Other Revenues	91,629	593,618	2,242,828	508,074	746,180	284,377	2,314,787
<b>Total Revenues</b>	<b>4,257,618</b>	<b>21,701,721</b>	<b>40,535,853</b>	<b>19,693,903</b>	<b>12,419,867</b>	<b>2,730,209</b>	<b>4,059,155</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,601,470	6,197,924	7,443,369	---	5,154,704	---	---
Other Long-term Indebtedness	---	---	1,024,513	---	---	---	1,370,000
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,601,470</b>	<b>6,197,924</b>	<b>8,467,882</b>	<b>---</b>	<b>5,154,704</b>	<b>---</b>	<b>1,370,000</b>
Other Financing Sources	---	---	---	---	---	---	---
Transfers from Enterprise Funds	---	867,856	233,388	189,180	1,051,529	---	983,559
Transfers from Governmental Funds	759,876	1,272,755	4,116,431	1,160,799	6,630,848	540,516	825,835
<b>Total Revenues &amp; Other Financing Sources</b>	<b>6,618,964</b>	<b>30,040,256</b>	<b>53,353,554</b>	<b>21,043,882</b>	<b>25,256,948</b>	<b>3,270,725</b>	<b>7,238,549</b>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,R,O	W,S,O	W,S,O	L,W,S,H,N,E	W,S	W,S,H,N,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>MENDOTA HEIGHTS</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>
Class of City	4	1	2	4	4	4	2
Population (1997) Estimate	10,991	362,090	52,176	4,000	5,516	6,749	33,812
Taxable Tax Capacity	13,789,371	302,651,243	72,091,762	6,363,330	2,056,118	15,993,991	12,455,662
1996 Net Tax Levy (Collectible in 1997)	2,508,902	91,894,860	12,628,213	1,272,203	1,044,487	3,060,610	2,868,399
Special Assessments Levy (Collectible in 1997)	702,194	8,626,643	1,763,279	368,492	130,632	466,863	5
<b>REVENUES</b>							
Property Taxes	2,588,418	111,662,000	13,300,051	1,310,229	1,040,697	3,093,366	2,219,816
Tax Increments	1,822,249	60,798,000	1,438,810	---	59,359	553,902	926,217
Franchise Taxes	---	20,252,000	422,181	---	40,754	---	312,606
Local Sales Tax	---	35,670,000	---	---	---	---	---
Hotel/Motel Taxes	---	2,514,000	---	---	13,002	---	---
Gravel and Gambling Taxes	4,750	341,000	---	---	---	---	---
Special Assessments	1,166,161	8,977,000	1,568,847	412,770	230,429	888,709	1,337,675
Licenses and Permits	284,162	14,166,000	2,274,565	158,179	19,485	253,343	216,350
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	25,039,000	143,439	---	---	---	1,296,492
All Other	12,500	13,119,000	6,000	---	1,245,343	---	952,878
State Grants							
Local Government Aid	---	68,769,000	---	---	1,103,467	---	4,493,722
HACA/MHHC (Homestead Credit)	452,970	29,635,000	2,062,504	271,922	320,742	263,954	905,336
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	82,000	17,520,000	2,347,443	---	399,568	43,066	1,807,097
All Other	135,244	24,446,000	399,513	4,320	324,096	102,412	5,070,837
County Grants							
Highways	---	---	---	15,623	---	9,024	315,540
All Other	10,648	1,236,000	---	13,359	18,388	9,058	42,770
Local Unit Grants	13,500	12,413,000	---	---	---	281	10,400
<b>Total Intergovernmental Revenues</b>	<b>706,862</b>	<b>192,177,000</b>	<b>4,958,899</b>	<b>305,224</b>	<b>3,411,604</b>	<b>427,795</b>	<b>14,895,072</b>
Departmental Fees and Service Charges							
General Government	---	10,790,000	55,256	27,117	15,486	198,558	161,371
Public Safety	155,439	1,351,000	---	---	25,127	65,480	48,934
Streets and Highways	---	908,000	---	6,076	7,622	68,180	1,045,021
Sanitation (Refuse Collection)	---	---	---	---	---	30,639	---
Libraries	---	292,000	---	---	---	2,115	---
Parks and Recreation	45,893	1,582,000	831,024	36,000	72,226	2,030	118,088
Airport	---	---	---	---	17,112	---	---
Transit	---	---	---	---	23,244	---	148,986
Cemetery	---	---	---	---	20,978	---	---
All Other	272,031	22,064,000	442,393	---	86,897	371,457	386,485
<b>Total Fees and Service Charges</b>	<b>473,363</b>	<b>36,987,000</b>	<b>1,328,673</b>	<b>69,193</b>	<b>268,692</b>	<b>738,459</b>	<b>1,908,885</b>
Fines and Forfeits	64,062	6,959,000	330,931	65,591	17,559	---	280,938
Interest Earnings	613,431	17,784,000	3,100,754	128,085	107,460	666,579	1,860,548
All Other Revenues	35,885	28,593,000	692,529	104,983	263,584	436,057	2,171,470
<b>Total Revenues</b>	<b>7,759,343</b>	<b>536,880,000</b>	<b>29,416,240</b>	<b>2,554,254</b>	<b>5,472,625</b>	<b>7,058,210</b>	<b>26,129,577</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,900,000	58,135,000	---	---	705,380	1,568,975	3,238,507
Other Long-term Indebtedness	380,000	3,851,000	---	---	---	10,018,401	73,384
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,280,000</b>	<b>61,986,000</b>	<b>---</b>	<b>---</b>	<b>705,380</b>	<b>11,587,376</b>	<b>3,311,891</b>
Other Financing Sources	---	10,817,000	---	---	---	---	---
Transfers from Enterprise Funds	---	10,099,000	348,000	14,500	90,000	---	3,586,003
Transfers from Governmental Funds	1,179,652	77,233,000	5,932,951	565	750,675	1,618,545	607,977
<b>Total Revenues &amp; Other Financing Sources</b>	<b>11,218,995</b>	<b>697,015,000</b>	<b>35,697,191</b>	<b>2,569,319</b>	<b>7,018,680</b>	<b>20,264,131</b>	<b>33,635,448</b>
Type of Public Service Enterprises (see footnote page)	S,O	W,S,R,O	W,S,O	W,S,O	L,W,S,R,O	L,W,S,O	W,S,R,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>MORA</i>	<i>MORRIS</i>	<i>MOUND</i>	<i>MOUNDS VIEW</i>	<i>MOUNTAIN IRON</i>	<i>NEW BRIGHTON</i>	<i>NEW HOPE</i>
Class of City	4	4	4	3	4	2	2
Population (1997) Estimate	2,999	5,739	9,742	12,854	3,336	22,768	21,658
Taxable Tax Capacity	1,497,974	1,663,021	7,291,756	6,585,128	1,420,113	16,201,368	16,906,878
1996 Net Tax Levy (Collectible in 1997)	214,899	656,594	1,173,481	1,194,039	487,865	2,414,688	3,446,567
Special Assessments Levy (Collectible in 1997)	11,882	169,943	87,626	27,061	16,331	268,407	623,388
<b>REVENUES</b>							
Property Taxes	222,060	662,776	1,360,694	1,680,230	528,206	2,868,051	4,064,456
Tax Increments	116,097	72,094	214,483	2,326,267	178,793	2,652,592	1,653,950
Franchise Taxes	---	---	48,659	302,177	17,319	97,554	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	747	---
Special Assessments	13,218	176,990	88,748	84,592	15,355	546,470	759,218
Licenses and Permits	32,563	41,834	225,591	118,976	18,740	357,825	261,310
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	179,141
All Other	25,868	54,145	82,825	31,583	---	70,028	37,713
State Grants							
Local Government Aid	431,909	1,077,697	327,302	665,812	242,713	757,244	1,031,840
HACA/MHHC (Homestead Credit)	72,952	286,375	485,410	372,900	185,485	815,291	918,610
Taconite Relief and Aids	---	---	---	---	920,795	---	---
Highways	---	36,919	663,682	80,315	---	315,710	1,125,505
All Other	168,143	319,535	68,512	107,172	15,312	231,194	277,883
County Grants							
Highways	---	---	---	---	---	---	64,087
All Other	---	---	1,276	27,758	---	75,611	85,276
Local Unit Grants	21,380	---	6,686	16,331	501,976	63,503	604,772
<b>Total Intergovernmental Revenues</b>	<b>720,252</b>	<b>1,774,671</b>	<b>1,635,693</b>	<b>1,301,871</b>	<b>1,866,281</b>	<b>2,328,581</b>	<b>4,324,827</b>
Departmental Fees and Service Charges							
General Government	4,769	28,638	10,453	112,256	---	118,927	353,262
Public Safety	64,285	23,838	166,460	2,407	---	21,034	22,815
Streets and Highways	4,160	---	---	189,053	---	---	75,625
Sanitation (Refuse Collection)	---	234,607	---	---	---	81,490	133,924
Libraries	---	2,632	---	---	---	---	---
Parks and Recreation	34,615	5,995	8,122	161,953	---	877,130	356,080
Airport	---	21,781	---	---	---	---	---
Transit	---	48,393	---	---	---	---	---
Cemetery	17,080	---	3,446	---	---	---	---
All Other	18,390	13,556	---	---	---	1,341,096	641
<b>Total Fees and Service Charges</b>	<b>143,299</b>	<b>379,440</b>	<b>188,481</b>	<b>465,669</b>	---	<b>2,439,677</b>	<b>942,347</b>
Fines and Forfeits	36,359	32,840	116,236	52,779	6,621	55,245	191,716
Interest Earnings	103,271	138,779	159,085	599,763	90,368	3,630,850	890,134
All Other Revenues	120,936	137,726	145,180	145,465	342,230	3,222,430	213,884
<b>Total Revenues</b>	<b>1,508,055</b>	<b>3,417,150</b>	<b>4,182,850</b>	<b>7,077,789</b>	<b>3,063,913</b>	<b>18,200,022</b>	<b>13,301,842</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	431,191	---	---	---	6,873,870	1,506,320
Other Long-term Indebtedness	---	291,399	---	---	---	---	1,364,862
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	<b>722,590</b>	---	---	---	<b>6,873,870</b>	<b>2,871,182</b>
Other Financing Sources	3,159	40,400	---	---	---	249,271	---
Transfers from Enterprise Funds	536,600	91,663	109,500	60,000	---	191,000	2,078,308
Transfers from Governmental Funds	319,748	---	176,530	1,824,375	304,000	3,777,759	2,435,546
<b>Total Revenues &amp; Other Financing Sources</b>	<b>2,367,562</b>	<b>4,271,803</b>	<b>4,468,880</b>	<b>8,962,164</b>	<b>3,367,913</b>	<b>29,291,922</b>	<b>20,686,878</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,E	L,W,S	L,W,S,O	W,S,O	W,S,R,E	W,S,O	W,S,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>NEW PRAGUE</i>	<i>NEW ULM</i>	<i>NEWPORT</i>	<i>NORTH BRANCH</i>	<i>NORTH MANKATO</i>	<i>NORTH OAKS</i>	<i>NORTH ST. PAUL</i>
Class of City	4	3	4	4	3	4	3
Population (1997) Estimate	4,152	14,001	3,713	6,079	11,680	3,798	12,780
Taxable Tax Capacity	2,127,010	5,969,379	2,968,883	2,805,801	6,837,896	7,593,839	7,468,288
1996 Net Tax Levy (Collectible in 1997)	939,990	2,011,024	1,048,597	711,398	1,659,010	633,771	868,926
Special Assessments Levy (Collectible in 1997)	146,418	480,000	69,899	255,765	422,390	---	162,287
<b>REVENUES</b>							
Property Taxes	914,496	2,144,964	1,210,000	734,557	1,673,702	642,912	1,182,268
Tax Increments	147,199	611,854	654,318	515,685	445,120	---	195,120
Franchise Taxes	12,653	44,000	1,200	8,554	29,849	16,711	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	72,503	---	---	41,895	---	---
Gravel and Gambling Taxes	---	---	900	---	12,020	---	---
Special Assessments	759,503	607,944	107,739	427,262	1,178,946	26,523	485,339
Licenses and Permits	143,810	143,413	46,882	137,749	132,766	170,956	210,229
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	616,261	---	---	273,996	---	---	---
All Other	24,996	254,608	182,871	99,855	222,557	---	20,432
State Grants							
Local Government Aid	490,805	2,611,100	188,722	125,778	1,564,888	---	771,596
HACA/MHHC (Homestead Credit)	302,165	685,690	254,257	220,910	612,410	93,071	260,881
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	39,933	711,183	---	---	131,389	---	276,397
All Other	68,406	531,550	58,278	236,977	97,065	14,144	156,038
County Grants							
Highways	739	---	---	30,000	---	745	---
All Other	309	12,000	23,672	---	---	7,437	---
Local Unit Grants	---	977,849	2,244	---	---	---	20,000
<b>Total Intergovernmental Revenues</b>	<b>1,543,614</b>	<b>5,783,980</b>	<b>710,044</b>	<b>987,516</b>	<b>2,628,309</b>	<b>115,397</b>	<b>1,505,344</b>
Departmental Fees and Service Charges							
General Government	864	15,627	6,088	62,299	38,670	---	3,352
Public Safety	15,288	13,015	---	17,349	50,413	---	---
Streets and Highways	3,908	4,714	---	14,100	24,533	---	19,826
Sanitation (Refuse Collection)	---	---	1,893	---	1,060	---	---
Libraries	---	3,051	---	---	---	---	---
Parks and Recreation	61,145	274,586	---	300	56,699	---	176,592
Airport	---	37,586	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	16,141	---	---	---	---	---
All Other	---	340,812	---	6,597	537,754	108,720	250,000
<b>Total Fees and Service Charges</b>	<b>81,205</b>	<b>705,532</b>	<b>7,981</b>	<b>100,645</b>	<b>709,129</b>	<b>108,720</b>	<b>449,770</b>
Fines and Forfeits	17,057	77,103	38,401	14,708	24,704	9,734	68,605
Interest Earnings	104,524	450,020	75,976	78,490	261,232	28,528	164,212
All Other Revenues	54,399	323,208	83,578	283,132	1,003,891	74,838	301,820
<b>Total Revenues</b>	<b>3,778,460</b>	<b>10,964,521</b>	<b>2,937,019</b>	<b>3,288,298</b>	<b>8,141,563</b>	<b>1,194,319</b>	<b>4,562,707</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,089,791	2,891,564	---	557,957	3,325,899	---	---
Other Long-term Indebtedness	---	367,489	223,283	---	1,629,108	---	110,000
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,089,791</b>	<b>3,259,053</b>	<b>223,283</b>	<b>557,957</b>	<b>4,955,007</b>	<b>---</b>	<b>110,000</b>
Other Financing Sources	579,741	---	---	59,682	---	---	---
Transfers from Enterprise Funds	208,645	55,043	---	134,402	227,699	---	81,300
Transfers from Governmental Funds	86,339	334,314	531,050	793,264	101,321	---	384,911
<b>Total Revenues &amp; Other Financing Sources</b>	<b>5,742,976</b>	<b>14,612,931</b>	<b>3,691,352</b>	<b>4,833,603</b>	<b>13,425,590</b>	<b>1,194,319</b>	<b>5,138,918</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S,E,O	W,S	L,W,S,E,O	W,S,R,O	---	W,S,E,O

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>NORTHFIELD</i>	<i>NORWOOD YOUNG AMERICA</i>	<i>OAK GROVE</i>	<i>OAK PARK HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>
Class of City	3	4	4	4	3	4	4
Population (1997) Estimate	16,051	2,981	6,436	4,033	25,419	2,613	7,671
Taxable Tax Capacity	8,423,317	1,602,857	3,993,296	6,147,599	14,734,629	814,346	15,159,791
1996 Net Tax Levy (Collectible in 1997)	2,524,922	369,799	1,091,216	1,321,690	2,753,133	333,686	2,119,811
Special Assessments Levy (Collectible in 1997)	77,371	79,553	232,793	119,641	950,574	59,870	249,363
<b>REVENUES</b>							
Property Taxes	2,579,012	533,930	1,313,707	1,410,875	3,523,222	370,567	2,063,196
Tax Increments	399,736	208,837	---	130,343	1,482,662	221,778	---
Franchise Taxes	94,568	---	27,967	---	---	6,449	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	47,602	---	---	---	---	5,738	---
Gravel and Gambling Taxes	---	---	---	1,109	---	---	---
Special Assessments	1,538,286	108,593	282,044	345,641	2,329,861	82,433	367,375
Licenses and Permits	475,725	41,971	107,730	204,986	749,213	4,788	248,075
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	112,705	---	---	11,467	72,349	88,972	34,000
State Grants							
Local Government Aid	1,557,305	203,296	16,110	---	670,916	585,900	---
HACA/MHHC (Homestead Credit)	719,427	152,763	119,528	74,329	956,727	86,717	300,673
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	553,369	6,725	365,438	---	529,036	---	414,266
All Other	288,185	72,646	24,924	64,958	524,019	124,221	163,690
County Grants							
Highways	7,899	38,439	---	---	13,267	---	---
All Other	46,252	6,869	21,363	16,605	100,805	---	16,982
Local Unit Grants	34,000	---	---	---	53,900	---	---
<b>Total Intergovernmental Revenues</b>	<b>3,319,142</b>	<b>480,738</b>	<b>547,363</b>	<b>167,359</b>	<b>2,921,019</b>	<b>885,810</b>	<b>929,611</b>
Departmental Fees and Service Charges							
General Government	71,544	1,220	913	128,706	783,435	16,190	309,437
Public Safety	44,384	29,252	---	---	56,253	11,975	674,896
Streets and Highways	14,267	---	---	109,394	11,082	4,795	---
Sanitation (Refuse Collection)	---	---	11,043	87,830	2,623	---	64,181
Libraries	109,003	---	---	---	---	---	---
Parks and Recreation	99,290	3,170	1,000	37,870	322,573	---	46,170
Airport	---	---	---	---	---	---	---
Transit	35,736	---	---	---	---	---	---
Cemetery	---	5,175	---	---	---	---	---
All Other	220,942	---	---	178,889	740,108	---	---
<b>Total Fees and Service Charges</b>	<b>595,166</b>	<b>38,817</b>	<b>12,956</b>	<b>542,689</b>	<b>1,916,074</b>	<b>32,960</b>	<b>1,094,684</b>
Fines and Forfeits	101,768	3,781	8,693	60,682	118,059	7,755	83,396
Interest Earnings	774,996	130,156	135,778	291,264	1,131,765	83,627	373,629
All Other Revenues	893,494	114,894	96,146	242,325	378,637	125,770	159,022
<b>Total Revenues</b>	<b>10,819,495</b>	<b>1,661,717</b>	<b>2,532,384</b>	<b>3,397,273</b>	<b>14,550,512</b>	<b>1,827,675</b>	<b>5,318,988</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	900,453	---	---	---	9,072,271	893,200	1,753,638
Other Long-term Indebtedness	---	---	---	---	345,000	180,141	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>900,453</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,417,271</b>	<b>1,073,341</b>	<b>1,753,638</b>
Other Financing Sources	---	---	---	---	---	---	20,817
Transfers from Enterprise Funds	236,000	48,500	---	101,203	457,908	353,158	---
Transfers from Governmental Funds	515,887	40,283	499,161	732,683	4,202,682	125,000	245,897
<b>Total Revenues &amp; Other Financing Sources</b>	<b>12,471,835</b>	<b>1,750,500</b>	<b>3,031,545</b>	<b>4,231,159</b>	<b>28,628,373</b>	<b>3,379,174</b>	<b>7,339,340</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,R,H,N,O	W, S, O		W,S	W,S,O	L,W,S,E,O	W,S,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>OSSEO</i>	<i>OTSEGO</i>	<i>OWATONNA</i>	<i>PARK RAPIDS</i>	<i>PINE CITY</i>	<i>PIPESTONE</i>	<i>PLAINVIEW</i>
Class of City	4	4	3	4	4	4	4
Population (1997) Estimate	2,625	6,448	20,920	3,020	2,789	4,522	2,927
Taxable Tax Capacity	2,072,765	2,443,580	12,177,858	2,040,126	1,506,535	1,351,155	1,160,529
1996 Net Tax Levy (Collectible in 1997)	502,183	790,474	2,699,953	449,922	361,538	569,931	407,637
Special Assessments Levy (Collectible in 1997)	408,851	210,602	---	198,573	7,772	46,930	79,064
<b>REVENUES</b>							
Property Taxes	585,342	743,548	2,556,555	454,205	335,389	574,791	408,618
Tax Increments	219,417	---	1,262,529	240,556	110,781	369,857	97,823
Franchise Taxes	---	8,285	112,664	24,004	6,309	23,516	10,392
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	98,152	2,051	---	24,746	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	457,748	157,486	1,430,717	235,961	4,306	163,430	99,997
Licenses and Permits	49,995	82,693	487,040	58,412	39,726	46,420	16,582
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	18,969	---	---	274,996	---	---	---
All Other	21,668	27,652	1,869,057	14,902	22,005	22,425	23,810
State Grants							
Local Government Aid	64,161	103,068	2,936,483	471,910	362,377	854,932	366,792
HACA/MHHC (Homestead Credit)	133,385	152,912	1,169,741	75,013	110,891	213,702	134,303
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	96,462	216,182	6,233	---	78,912	---
All Other	28,880	56,511	579,172	129,237	33,953	102,525	40,073
County Grants							
Highways	---	---	30,162	---	---	9,915	---
All Other	---	---	185,885	---	---	---	36,758
Local Unit Grants	---	---	41,484	---	---	6,000	---
<b>Total Intergovernmental Revenues</b>	<b>267,063</b>	<b>436,605</b>	<b>7,028,166</b>	<b>972,291</b>	<b>529,226</b>	<b>1,288,411</b>	<b>601,736</b>
Departmental Fees and Service Charges							
General Government	---	11,167	39,720	95,300	178	---	786
Public Safety	---	84,305	69,795	59,647	94,943	15,768	90,088
Streets and Highways	---	---	367,557	867	3,459	37,696	5,329
Sanitation (Refuse Collection)	---	5,070	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	81,354	1,021,407	---	---	231,364	25,273
Airport	---	---	---	44,616	---	24,953	---
Transit	---	---	---	---	---	22,210	---
Cemetery	---	---	---	---	11,717	24,875	9,350
All Other	---	---	269,086	381,365	---	6,815	---
<b>Total Fees and Service Charges</b>	<b>---</b>	<b>181,896</b>	<b>1,767,565</b>	<b>581,795</b>	<b>110,297</b>	<b>363,681</b>	<b>130,826</b>
Fines and Forfeits	69,213	---	170,174	19,964	13,195	25,655	8,219
Interest Earnings	184,110	67,633	763,682	106,719	95,978	143,706	84,945
All Other Revenues	340,411	79,056	1,457,808	268,722	398,182	196,475	282,972
<b>Total Revenues</b>	<b>2,173,299</b>	<b>1,757,202</b>	<b>17,135,052</b>	<b>2,964,680</b>	<b>1,643,389</b>	<b>3,220,688</b>	<b>1,742,110</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	---	9,105,000	190,669	---	2,465,000	---
Other Long-term Indebtedness	---	---	159,277	1,286,239	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>---</b>	<b>9,264,277</b>	<b>1,476,908</b>	<b>---</b>	<b>2,465,000</b>	<b>---</b>
Other Financing Sources	---	---	---	1,055	---	---	---
Transfers from Enterprise Funds	153,261	---	855,788	150,378	20,000	136,907	---
Transfers from Governmental Funds	181,583	54,583	2,981,995	---	471,968	195,378	93,692
<b>Total Revenues &amp; Other Financing Sources</b>	<b>2,508,143</b>	<b>1,811,785</b>	<b>30,237,112</b>	<b>4,593,021</b>	<b>2,135,357</b>	<b>6,017,973</b>	<b>1,835,802</b>
Type of Public Service Enterprises (see footnote page)	W,S,R	W	W,S,E,O	L,W,S	L,W,S	L,W,S,R	L,W,S

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>
Class of City	2	4	3	4	3	3	4
Population (1997) Estimate	61,620	3,900	14,319	3,023	17,372	15,792	5,197
Taxable Tax Capacity	76,334,733	1,917,171	10,923,935	1,079,125	9,818,159	28,562,133	2,188,645
1996 Net Tax Levy (Collectible in 1997)	9,878,232	813,553	3,169,773	402,772	1,630,006	8,180,273	894,503
Special Assessments Levy (Collectible in 1997)	2,163,633	110,223	484,559	63,736	450,142	500,419	25,922
<b>REVENUES</b>							
Property Taxes	11,023,530	821,791	3,827,203	400,251	2,055,147	8,780,994	747,082
Tax Increments	3,244,472	444,863	175,458	48,556	1,361,561	1,113,232	279,243
Franchise Taxes	---	---	56,552	10,413	---	65,988	32,655
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	40,810
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	3,699,170	246,934	922,911	66,049	832,875	763,043	102,766
Licenses and Permits	2,239,707	58,464	366,341	28,373	385,481	456,960	60,488
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	308,402	---	3,857	---	---	---	839,339
All Other	1,223,122	23,931	---	13,366	155,549	346,966	120,261
State Grants							
Local Government Aid	---	395,325	16,531	443,933	329,413	37,870	909,899
HACA/MHHC (Homestead Credit)	1,844,564	182,434	901,168	203,645	506,669	1,182,061	298,269
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	2,341,542	---	109,468	---	89,535	1,942,693	55,000
All Other	2,355,917	104,011	217,514	54,202	110,251	250,038	905,340
County Grants							
Highways	---	---	---	---	---	---	---
All Other	---	---	4,736	---	---	112,805	27,583
Local Unit Grants	1,940	---	274,350	6,010	35,676	---	---
<b>Total Intergovernmental Revenues</b>	<b>8,075,487</b>	<b>705,701</b>	<b>1,527,624</b>	<b>721,156</b>	<b>1,227,093</b>	<b>3,872,433</b>	<b>3,155,691</b>
Departmental Fees and Service Charges							
General Government	711,751	3,158	352,076	14,578	165,431	48,910	10,078
Public Safety	98,539	74,788	100,777	31,056	4,568	218,940	19,190
Streets and Highways	---	10,717	306,531	165	137,048	79,115	---
Sanitation (Refuse Collection)	---	1,761	---	---	---	---	---
Libraries	---	850	---	---	---	7,096	---
Parks and Recreation	1,096,222	8,110	405,556	9,520	209,333	96,186	95,988
Airport	---	---	---	---	---	33,903	23,669
Transit	---	---	---	---	---	67,878	---
Cemetery	---	30,227	---	---	3,600	43,241	---
All Other	---	8,500	1,256,158	---	1,111	852,005	---
<b>Total Fees and Service Charges</b>	<b>1,906,512</b>	<b>138,111</b>	<b>2,421,098</b>	<b>55,319</b>	<b>521,091</b>	<b>1,447,274</b>	<b>148,925</b>
Fines and Forfeits	692,384	27,984	78,582	16,432	47,358	99,361	35,587
Interest Earnings	4,227,240	119,063	721,239	31,429	901,927	574,615	340,046
All Other Revenues	2,511,449	312,602	296,840	28,154	2,440,263	1,083,862	1,156,168
<b>Total Revenues</b>	<b>37,619,951</b>	<b>2,875,513</b>	<b>10,393,848</b>	<b>1,406,132</b>	<b>9,772,796</b>	<b>18,257,762</b>	<b>6,099,461</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	1,273,961	8,865,000	---	---	1,835,000	1,175,146
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>1,273,961</b>	<b>8,865,000</b>	<b>---</b>	<b>---</b>	<b>1,835,000</b>	<b>1,175,146</b>
Other Financing Sources							
Transfers from Enterprise Funds	448,392	22,500	624,977	2,000	13,500	312,571	157,584
Transfers from Governmental Funds	28,398,856	217,295	1,547,833	4,050	5,990,352	3,113,372	2,860,525
<b>Total Revenues &amp; Other Financing Sources</b>	<b>66,467,199</b>	<b>4,441,769</b>	<b>21,431,658</b>	<b>1,414,682</b>	<b>15,857,038</b>	<b>23,518,705</b>	<b>10,292,716</b>
Type of Public Service Enterprises (see footnote page)	W,S,O	L,W,S,R,E,O	W,S,O	L,W,S,E,O	W,S,O	W,S,R,O	L,W,S,H,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	3	2	4	4	2	4
Population (1997) Estimate	34,470	14,179	78,276	3,252	12,772	34,194	8,077
Taxable Tax Capacity	23,034,943	7,856,946	59,713,715	1,077,822	11,022,105	34,404,090	4,348,842
1996 Net Tax Levy (Collectible in 1997)	4,774,636	1,318,080	15,149,368	351,077	3,511,034	5,558,598	684,454
Special Assessments Levy (Collectible in 1997)	521,597	213,177	824,694	54,173	286,231	1,116,346	395,196
<b>REVENUES</b>							
Property Taxes	6,055,139	1,922,838	15,086,659	479,091	3,877,489	6,077,167	696,089
Tax Increments	3,496,420	1,695,617	4,402,863	229,099	437,743	6,992,703	190,458
Franchise Taxes	272,351	---	300,757	---	40,001	139,624	---
Local Sales Tax	---	---	6,137,561	---	---	---	---
Hotel/Motel Taxes	140,691	---	1,698,396	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	4,676	66,528	---
Special Assessments	413,287	144,634	2,226,653	164,226	1,029,037	1,539,649	1,677,041
Licenses and Permits	626,048	197,542	2,115,402	67,087	259,010	1,564,711	170,922
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	351,779	65,260	855,013	39,077	---	---	---
All Other	1,532,686	131,576	1,872,321	45,150	37,842	---	406,997
State Grants							
Local Government Aid	3,357,375	1,611,227	6,107,323	234,523	382,611	67,895	253,040
HACA/MHHC (Homestead Credit)	1,896,942	897,072	4,349,533	143,434	572,864	1,752,386	296,606
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,348,348	945,462	2,203,557	---	116,050	1,228,654	356,054
All Other	540,623	147,204	4,520,926	43,548	156,364	947,262	80,353
County Grants							
Highways	---	---	---	---	---	---	13,367
All Other	225,907	739	797,425	10,650	11,842	---	3,000
Local Unit Grants	---	1,215,193	10,000	---	47,574	64,279	---
<b>Total Intergovernmental Revenues</b>	<b>9,253,660</b>	<b>5,013,733</b>	<b>20,716,098</b>	<b>516,382</b>	<b>1,325,147</b>	<b>4,060,476</b>	<b>1,409,417</b>
Departmental Fees and Service Charges							
General Government	423,034	12,306	38,554	15,555	398,834	958,358	7,042
Public Safety	139,507	14,360	969,239	---	52,742	67,179	37,423
Streets and Highways	---	---	395,273	---	27,582	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	144,570	---	---	---	---
Parks and Recreation	250,231	241,898	3,755,234	16,720	331,909	1,302,311	16,835
Airport	---	---	31,260	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	143,013	---	---	192,324	---	129,810
<b>Total Fees and Service Charges</b>	<b>812,772</b>	<b>411,577</b>	<b>5,334,130</b>	<b>32,275</b>	<b>1,003,391</b>	<b>2,327,848</b>	<b>191,110</b>
Fines and Forfeits	196,679	202,774	298,180	1,610	113,972	125,783	59,048
Interest Earnings	1,126,445	784,269	3,888,658	108,293	503,709	3,029,200	493,664
All Other Revenues	1,587,788	987,217	9,778,991	38,864	257,608	2,501,399	337,062
<b>Total Revenues</b>	<b>23,981,280</b>	<b>11,360,201</b>	<b>71,984,348</b>	<b>1,636,927</b>	<b>8,851,783</b>	<b>28,425,088</b>	<b>5,224,811</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	727,634	---	3,327,380	---	4,365,976	2,732,125	3,163,263
Other Long-term Indebtedness	---	---	167,468	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>727,634</b>	<b>---</b>	<b>3,494,848</b>	<b>---</b>	<b>4,365,976</b>	<b>2,732,125</b>	<b>3,163,263</b>
Other Financing Sources	---	---	---	400	---	---	---
Transfers from Enterprise Funds	677,890	68,757	697,010	---	702,086	---	45,000
Transfers from Governmental Funds	6,007,850	300,705	5,714,156	200,428	1,330,149	1,045,751	956,876
<b>Total Revenues &amp; Other Financing Sources</b>	<b>31,394,654</b>	<b>11,729,663</b>	<b>81,890,362</b>	<b>1,837,755</b>	<b>15,249,994</b>	<b>32,202,964</b>	<b>9,389,950</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,O	L,W,S,R,O	W,S,E,O	W,S,O	W,S,O	W,S,O	W,S

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	4	4	3	2	4	4
Population (1997) Estimate	3,828	9,458	16,002	15,311	26,378	6,955	3,726
Taxable Tax Capacity	1,297,325	3,742,409	11,001,164	13,388,639	20,796,585	9,755,519	1,106,353
1996 Net Tax Levy (Collectible in 1997)	701,204	830,515	2,533,727	2,771,651	3,617,904	1,643,847	285,008
Special Assessments Levy (Collectible in 1997)	67,239	509,639	2,402,081	576,306	424,723	225,185	80,672
<b>REVENUES</b>							
Property Taxes	743,962	813,031	2,752,721	3,616,770	4,189,802	1,703,509	284,052
Tax Increments	195,764	1,662,221	1,744,896	1,918,728	1,279,334	313,512	69,082
Franchise Taxes	---	27,805	54,914	---	106,767	---	154,486
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	969	---	124,553	---	---	12,200
Gravel and Gambling Taxes	---	---	12,622	16,912	921	---	---
Special Assessments	152,664	1,181,977	5,805,151	2,445,043	519,482	140,414	57,700
Licenses and Permits	77,648	125,183	556,518	881,803	259,264	236,672	62,129
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	3,311	---	---	---	---	---	---
All Other	---	51,137	77,154	47,016	13,829	---	---
State Grants							
Local Government Aid	769,328	1,045,763	64,340	194,793	---	---	816,242
HACA/MHHC (Homestead Credit)	157,164	348,439	580,608	526,957	988,768	420,880	159,867
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	182,269	443,802	696,197	235,373	123,629	146,144	---
All Other	103,099	74,913	162,274	319,229	48,603	15,555	48,628
County Grants							
Highways	---	11,140	---	---	12,784	---	---
All Other	12,782	---	---	---	53,196	---	96,424
Local Unit Grants	---	---	12,870	---	47,280	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,227,953</b>	<b>1,975,194</b>	<b>1,593,443</b>	<b>1,323,368</b>	<b>1,288,089</b>	<b>582,579</b>	<b>1,121,161</b>
Departmental Fees and Service Charges							
General Government	---	11,252	333,944	377,111	419,472	50,639	9,803
Public Safety	236,948	71,901	7,926	88,862	---	---	12,388
Streets and Highways	670	---	22,543	584,280	201,864	---	5,792
Sanitation (Refuse Collection)	---	---	---	---	243,409	---	175,142
Libraries	---	---	---	---	---	---	---
Parks and Recreation	62,127	14,110	175,616	---	1,925,903	52,570	28,748
Airport	6,386	---	---	---	---	---	8,536
Transit	2,701	---	---	63,501	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	12,607	149	1,550,058	---	118,765	---	---
<b>Total Fees and Service Charges</b>	<b>321,439</b>	<b>97,412</b>	<b>2,090,087</b>	<b>1,113,754</b>	<b>2,909,413</b>	<b>103,209</b>	<b>240,409</b>
Fines and Forfeits	58,513	64,401	100,224	84,708	59,335	76,340	9,951
Interest Earnings	111,376	491,175	1,221,082	841,046	692,555	211,415	208,931
All Other Revenues	203,800	546,336	521,057	277,640	300,368	73,382	173,284
<b>Total Revenues</b>	<b>3,093,119</b>	<b>6,985,704</b>	<b>16,452,715</b>	<b>12,644,325</b>	<b>11,605,330</b>	<b>3,441,032</b>	<b>2,393,385</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	604,701	2,672,277	15,341,915	4,895,704	3,591,110	---	---
Other Long-term Indebtedness	---	---	---	---	99,557	---	---
Short-term Indebtedness	110,000	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>714,701</b>	<b>2,672,277</b>	<b>15,341,915</b>	<b>4,895,704</b>	<b>3,690,667</b>	<b>---</b>	<b>---</b>
Other Financing Sources	43,022	59,829	22,968	75,000	---	---	---
Transfers from Enterprise Funds	---	173,372	478,268	772,660	177,173	---	100,000
Transfers from Governmental Funds	280,050	1,310,920	3,885,696	3,449,347	3,357,674	829,895	10,567
<b>Total Revenues &amp; Other Financing Sources</b>	<b>4,130,892</b>	<b>11,202,102</b>	<b>36,181,562</b>	<b>21,837,036</b>	<b>18,830,844</b>	<b>4,270,927</b>	<b>2,503,952</b>
Type of Public Service Enterprises (see footnote page)	W,S,H,N,E,O	L,W,S	L,W,S,O	W,S,R,E,O	W,S,O	L,W,S,O	L,W,S,H,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>	<i>ST. CHARLES</i>
Class of City	2	4	4	4	3	4	4
Population (1997) Estimate	20,284	7,061	2,999	5,111	16,069	8,425	3,036
Taxable Tax Capacity	12,175,722	4,429,989	691,427	1,469,295	11,311,065	6,234,744	1,043,847
1996 Net Tax Levy (Collectible in 1997)	2,610,464	849,560	482,637	470,761	3,331,628	1,391,544	340,817
Special Assessments Levy (Collectible in 1997)	654,742	42,432	98,063	46,364	966,637	39,953	24,490
<b>REVENUES</b>							
Property Taxes	3,448,020	1,106,899	416,020	476,978	3,913,020	1,659,042	340,883
Tax Increments	1,651,910	122,767	17,230	247,087	1,804,425	845,665	90,587
Franchise Taxes	465,673	12,620	100,303	15,032	---	32,135	9,093
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	3,527	---	---	---	2,633	---	---
Special Assessments	1,369,121	55,720	167,463	88,249	1,137,940	94,660	21,275
Licenses and Permits	279,893	167,724	8,840	10,148	266,858	143,787	22,406
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	6,531	---	---	---	4,253	---
All Other	13,120	72,140	82,360	12,018	298,713	13,150	---
State Grants							
Local Government Aid	2,584,659	238,460	709,204	586,194	955,858	141,475	333,836
HACA/MHHC (Homestead Credit)	1,165,889	190,553	124,892	155,759	989,957	341,078	151,518
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	204,164	236,545	---	9,956	97,391	120,736	2,047
All Other	984,457	70,637	70,159	170,077	1,379,805	133,921	30,838
County Grants							
Highways	26,889	---	---	---	1,317	10,250	5,858
All Other	17,861	29,012	---	31,096	65,514	19,160	23,826
Local Unit Grants	---	48,161	---	---	19,983	16,354	---
<b>Total Intergovernmental Revenues</b>	<b>4,997,039</b>	<b>892,039</b>	<b>986,615</b>	<b>965,100</b>	<b>3,808,538</b>	<b>800,377</b>	<b>547,923</b>
Departmental Fees and Service Charges							
General Government	208,756	59,928	39,084	---	137,179	11,811	2,636
Public Safety	4,730	5,826	46,258	92,584	196,643	531,067	133,822
Streets and Highways	14,251	---	5,569	7,837	---	---	8,480
Sanitation (Refuse Collection)	5,159	31,602	---	---	---	---	86,403
Libraries	---	---	---	2,768	5,815	---	2,361
Parks and Recreation	659,607	94,426	9,144	52,426	4,350	136,800	38,081
Airport	506,403	---	20,595	---	---	---	---
Transit	---	---	---	9,108	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	312,619	39,270	24,830	---	299,620	49,189	1,418
<b>Total Fees and Service Charges</b>	<b>1,711,525</b>	<b>231,052</b>	<b>145,480</b>	<b>164,723</b>	<b>643,607</b>	<b>728,867</b>	<b>273,201</b>
Fines and Forfeits	95,128	95,361	28,123	4,609	140,673	73,503	6,563
Interest Earnings	525,967	123,368	164,194	191,524	685,842	339,304	92,391
All Other Revenues	1,331,547	108,034	40,340	342,340	1,695,044	229,900	173,798
<b>Total Revenues</b>	<b>15,879,350</b>	<b>2,915,584</b>	<b>2,074,608</b>	<b>2,505,790</b>	<b>14,098,580</b>	<b>4,947,240</b>	<b>1,578,120</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	3,772,875	1,656,877	613,601	3,734,987	1,182,848	681,720	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>3,772,875</b>	<b>1,656,877</b>	<b>613,601</b>	<b>3,734,987</b>	<b>1,182,848</b>	<b>681,720</b>	<b>---</b>
Other Financing Sources	---	---	---	---	---	---	---
Transfers from Enterprise Funds	---	150,000	---	---	---	65,000	128,415
Transfers from Governmental Funds	2,494,981	56,024	77,600	551,100	4,979,063	933,439	146,416
<b>Total Revenues &amp; Other Financing Sources</b>	<b>22,147,206</b>	<b>4,778,485</b>	<b>2,765,809</b>	<b>6,791,877</b>	<b>20,260,491</b>	<b>6,627,399</b>	<b>1,852,951</b>
Type of Public Service Enterprises (see footnote page)	W,S	L,W,S	W,S,E,O	W,S	W,S,R,O	L,W,S	W,S,E

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>ST. CLOUD</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>	<i>ST. PAUL PARK</i>
Class of City	2	4	4	2	4	1	4
Population (1997) Estimate	59,202	4,436	4,475	43,967	7,262	269,636	5,024
Taxable Tax Capacity	35,504,159	1,460,251	1,098,843	44,324,145	4,647,729	179,508,182	2,647,077
1996 Net Tax Levy (Collectible in 1997)	10,506,384	312,683	386,540	7,971,184	1,282,215	48,467,469	391,025
Special Assessments Levy (Collectible in 1997)	1,963,297	38,400	94,844	895,256	98,372	18,900,977	29,478
<b>REVENUES</b>							
Property Taxes	10,576,851	318,415	391,333	8,773,766	1,283,774	62,529,128	547,233
Tax Increments	3,696,659	---	3,189	4,180,176	34,132	10,211,954	349,884
Franchise Taxes	1,554,730	12,511	---	233,782	9,642	18,490,981	---
Local Sales Tax	1,003,578	---	---	---	---	9,826,773	---
Hotel/Motel Taxes	744,144	---	---	---	---	2,222,911	---
Gravel and Gambling Taxes	---	---	---	---	---	297,528	997
Special Assessments	3,987,751	65,180	120,177	912,026	204,224	17,112,097	35,070
Licenses and Permits	1,221,653	18,169	53,028	1,350,728	212,273	6,624,287	59,745
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	239,881	---	---	108,236	---	10,258,112	---
All Other	3,329,929	41,114	22,647	120,034	59,002	16,412,201	17,211
State Grants							
Local Government Aid	6,368,323	819,683	428,293	1,907,578	161,261	44,695,669	472,129
HACA/MHHC (Homestead Credit)	2,970,476	150,290	61,657	2,853,981	212,232	20,280,328	206,911
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	1,413,755	---	---	1,134,605	283,022	8,665,174	24,416
All Other	2,292,950	264,680	58,534	665,501	111,021	20,187,302	85,294
County Grants							
Highways	---	2,323	251,264	---	---	837,704	---
All Other	122,460	---	---	203,425	12,022	871,162	---
Local Unit Grants	1,274,871	---	---	1,007,327	---	2,591,563	5,406
<b>Total Intergovernmental Revenues</b>	<b>18,012,645</b>	<b>1,278,090</b>	<b>822,395</b>	<b>8,000,687</b>	<b>838,560</b>	<b>124,799,215</b>	<b>811,367</b>
Departmental Fees and Service Charges							
General Government	581,498	---	13,395	20,516	4,528	4,643,054	---
Public Safety	44,774	114,984	166,550	123,772	200	8,636,048	70,450
Streets and Highways	1,065,404	---	---	692	---	2,349,565	---
Sanitation (Refuse Collection)	2,937	---	---	---	---	---	---
Libraries	---	---	---	---	---	14,402	---
Parks and Recreation	364,841	---	13,682	1,103,576	27,531	527,769	---
Airport	137,918	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	311,635	69,593	9,478,578	---
<b>Total Fees and Service Charges</b>	<b>2,197,372</b>	<b>114,984</b>	<b>193,627</b>	<b>1,560,191</b>	<b>101,852</b>	<b>25,649,416</b>	<b>70,450</b>
Fines and Forfeits	772,356	31,616	63,900	386,592	---	3,113,079	37,715
Interest Earnings	3,322,220	134,379	184,510	2,958,153	150,371	13,611,562	68,935
All Other Revenues	2,883,208	681,167	205,580	975,521	35,663	9,028,861	212,935
<b>Total Revenues</b>	<b>49,973,167</b>	<b>2,654,511</b>	<b>2,037,739</b>	<b>29,331,622</b>	<b>2,870,491</b>	<b>303,517,792</b>	<b>2,194,331</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	24,748,565	---	1,221,190	19,940,125	2,339,336	31,084,906	---
Other Long-term Indebtedness	---	---	---	---	---	49,967,087	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>24,748,565</b>	<b>---</b>	<b>1,221,190</b>	<b>19,940,125</b>	<b>2,339,336</b>	<b>81,051,993</b>	<b>---</b>
Other Financing Sources	501,661	---	---	---	---	---	---
Transfers from Enterprise Funds	140,000	540,646	10,000	---	---	26,101,941	---
Transfers from Governmental Funds	5,250,495	42,214	4,560	2,790,234	395,500	67,311,864	178,990
<b>Total Revenues &amp; Other Financing Sources</b>	<b>80,613,888</b>	<b>3,237,371</b>	<b>3,273,489</b>	<b>52,061,981</b>	<b>5,605,327</b>	<b>477,983,590</b>	<b>2,373,321</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,E,O	L,W,S,E,O	W,S,R	W,S,R	S	W,S,O	W,S

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>	<i>VIRGINIA</i>	<i>WACONIA</i>	<i>WADENA</i>
Class of City	4	4	4	3	4	4	4
Population (1997) Estimate	9,788	8,333	3,565	13,069	9,126	4,898	4,267
Taxable Tax Capacity	2,815,120	2,522,294	1,096,959	10,290,120	3,101,201	3,478,076	1,395,196
1996 Net Tax Levy (Collectible in 1997)	838,258	1,077,095	556,004	1,346,566	1,105,514	936,295	343,637
Special Assessments Levy (Collectible in 1997)	216,113	273,171	8,213	448,749	39,996	271,897	38,527
<b>REVENUES</b>							
Property Taxes	856,126	1,100,054	363,946	1,541,397	1,058,932	1,072,234	350,442
Tax Increments	185,886	---	139,795	1,596,060	454,042	646,649	64,405
Franchise Taxes	60,680	20,347	18,980	18,932	66,262	---	26,787
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	(409)	---	19,281	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	370,670	571,110	37,205	570,722	44,843	654,699	157,581
Licenses and Permits	115,543	86,076	26,844	319,928	95,429	409,200	12,908
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	7,500	---	---
All Other	55,067	251,409	11,802	---	---	---	455,405
State Grants							
Local Government Aid	1,228,706	1,252,428	942,906	3,060	3,291,882	276,894	614,336
HACA/MHHC (Homestead Credit)	446,521	522,866	259,761	369,908	998,126	216,642	151,581
Taconite Relief and Aids	---	---	65,579	---	939,762	---	---
Highways	395,714	296,609	---	438,342	455,515	8,486	---
All Other	236,511	477,568	460,920	15,611	340,618	334,302	330,090
County Grants							
Highways	---	3,589	11,000	11,246	---	---	---
All Other	---	285,188	53,559	---	---	---	---
Local Unit Grants	---	293,118	5,729	---	511,261	---	---
<b>Total Intergovernmental Revenues</b>	<b>2,362,519</b>	<b>3,382,775</b>	<b>1,811,256</b>	<b>838,167</b>	<b>6,544,664</b>	<b>836,324</b>	<b>1,551,412</b>
Departmental Fees and Service Charges							
General Government	28,880	24,247	---	17,602	6,334	26,336	992
Public Safety	81,815	61,609	28,553	77,536	850,175	64,402	24,569
Streets and Highways	2,962	42,003	2,096	42,235	23,423	1,632	18,624
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	5,243	---	---	26,680	---	---
Parks and Recreation	91,533	226,075	292,005	87,277	117,940	103,983	15,336
Airport	---	---	29,549	---	---	---	13,943
Transit	---	---	---	---	69,396	---	---
Cemetery	---	44,895	21,942	---	---	250	---
All Other	---	109,757	3,350	103,480	1,350	511,151	---
<b>Total Fees and Service Charges</b>	<b>205,190</b>	<b>513,829</b>	<b>377,495</b>	<b>328,130</b>	<b>1,095,298</b>	<b>707,754</b>	<b>73,464</b>
Fines and Forfeits	79,238	86,678	13,586	27,991	116,438	10,263	22,759
Interest Earnings	168,632	236,481	121,257	1,006,345	815,987	548,900	100,313
All Other Revenues	549,908	145,789	164,357	538,365	787,958	83,119	154,356
<b>Total Revenues</b>	<b>4,953,983</b>	<b>6,143,139</b>	<b>3,094,002</b>	<b>6,786,037</b>	<b>11,079,853</b>	<b>4,969,142</b>	<b>2,514,427</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	149,000	622,912	---	3,863,622	2,841,780	---	1,653,956
Other Long-term Indebtedness	270,000	1,050,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>419,000</b>	<b>1,672,912</b>	<b>---</b>	<b>3,863,622</b>	<b>2,841,780</b>	<b>---</b>	<b>1,653,956</b>
Other Financing Sources	---	181,863	---	---	---	180,073	4,752
Transfers from Enterprise Funds	376,449	686,045	74,451	128,089	---	---	759,674
Transfers from Governmental Funds	212,961	---	314,802	8,520,047	198,504	678,206	120,019
<b>Total Revenues &amp; Other Financing Sources</b>	<b>5,962,393</b>	<b>8,683,959</b>	<b>3,483,255</b>	<b>19,297,795</b>	<b>14,120,137</b>	<b>5,827,421</b>	<b>5,052,828</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,H,N,E,O	L,W,S,R,E,O	L,W,S,E,O	W,S,R,O	W,S,R,H,N,E,O	W,S,H,O	L,W,S,E,O

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>
Class of City	4	4	4	3	2	3	4
Population (1997) Estimate	6,087	8,740	4,099	19,496	26,152	18,831	4,591
Taxable Tax Capacity	5,115,645	3,906,756	8,698,233	15,306,379	16,733,893	9,320,604	1,466,733
1996 Net Tax Levy (Collectible in 1997)	1,080,880	1,268,524	1,641,500	2,863,149	2,147,918	2,160,134	541,650
Special Assessments Levy (Collectible in 1997)	313,312	128,032	97,449	438,696	685,093	633,161	178,052
<b>REVENUES</b>							
Property Taxes	1,103,922	1,245,055	1,677,364	3,403,348	2,697,925	2,153,620	456,697
Tax Increments	1,161,711	---	1,014,539	---	1,553,877	580,919	154,424
Franchise Taxes	17,613	114,126	21,986	505,497	154,349	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	96,807	---
Gravel and Gambling Taxes	---	---	---	3,620	---	---	---
Special Assessments	681,345	134,306	79,795	737,336	840,040	1,297,659	327,911
Licenses and Permits	76,427	103,547	297,137	330,268	591,067	252,461	14,856
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	23,572	35,305	4,000	36,449	28,030	119,306	---
State Grants							
Local Government Aid	361,464	1,453,871	---	1,154,641	761,789	2,366,275	718,667
HACA/MHHC (Homestead Credit)	351,374	327,441	279,550	978,927	837,097	667,833	295,012
Taconite Relief and Aids	---	---	---	---	---	---	---
Highways	---	158,814	---	881,547	774,112	149,533	---
All Other	294,643	110,017	78,096	277,356	359,473	659,086	1,052,668
County Grants							
Highways	---	12,829	32,905	---	30,403	3,795	---
All Other	---	45,690	---	44,030	---	11,363	13,255
Local Unit Grants	---	---	4,400	1,122	195,965	25,000	---
<b>Total Intergovernmental Revenues</b>	<b>1,031,053</b>	<b>2,143,967</b>	<b>398,951</b>	<b>3,374,072</b>	<b>2,986,869</b>	<b>4,002,191</b>	<b>2,079,602</b>
Departmental Fees and Service Charges							
General Government	10,308	9,425	265,338	73,626	24,729	39,611	21,129
Public Safety	---	---	29,291	435,396	269,331	113,673	173,170
Streets and Highways	---	---	---	---	21,704	67,593	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	---	631	79,347	4,665	332,803	26,485
Airport	---	---	---	---	---	---	27,572
Transit	---	---	---	---	---	28,792	---
Cemetery	---	---	11,725	---	---	---	---
All Other	---	---	113,646	36,033	474,181	9,643	11,540
<b>Total Fees and Service Charges</b>	<b>10,308</b>	<b>9,425</b>	<b>420,631</b>	<b>624,402</b>	<b>794,610</b>	<b>592,115</b>	<b>259,896</b>
Fines and Forfeits	70,687	48,495	169,451	76,038	66,617	167,667	15,670
Interest Earnings	379,686	261,012	446,562	1,027,021	1,522,326	717,373	126,767
All Other Revenues	624,619	308,853	111,057	78,659	1,334,542	1,141,803	521,689
<b>Total Revenues</b>	<b>5,157,371</b>	<b>4,368,786</b>	<b>4,637,473</b>	<b>10,160,261</b>	<b>12,542,222</b>	<b>11,002,615</b>	<b>3,957,512</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,642,438	---	---	---	---	2,219,925	---
Other Long-term Indebtedness	---	400,000	---	135,000	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,642,438</b>	<b>400,000</b>	<b>---</b>	<b>135,000</b>	<b>---</b>	<b>2,219,925</b>	<b>---</b>
Other Financing Sources	---	---	139,695	47,316	---	---	---
Transfers from Enterprise Funds	---	114,345	223,800	81,581	591,064	1,364,420	788,557
Transfers from Governmental Funds	912,503	460,580	1,608,068	403,850	5,068,265	566,996	308,015
<b>Total Revenues &amp; Other Financing Sources</b>	<b>7,712,312</b>	<b>5,343,711</b>	<b>6,609,036</b>	<b>10,828,008</b>	<b>18,201,551</b>	<b>15,153,956</b>	<b>5,054,084</b>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,E,O	L,W,S,R,O	S,O	W,S,R,O	W,S,H,N,E,O	L,W,S,E,O

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	WINONA	WOODBURY	WORTHINGTON	TOTAL
Class of City	2	2	4	
Population (1997) Estimate	26,683	35,720	10,461	3,323,487
Taxable Tax Capacity	12,681,921	31,087,177	5,304,074	2,540,555,657
1996 Net Tax Levy (Collectible in 1997)	3,972,993	6,058,093	1,544,684	583,534,913
Special Assessments Levy (Collectible in 1997)	396,371	4,320,051	127,952	110,532,424
<b>REVENUES</b>				
Property Taxes	4,072,043	7,353,492	1,451,685	654,940,564
Tax Increments	867,679	2,407,731	627,287	257,592,039
Franchise Taxes	755,394	---	---	56,738,193
Local Sales Tax	---	---	---	63,204,812
Hotel/Motel Taxes	173,853	---	---	20,934,233
Gravel and Gambling Taxes	---	9,626	9,986	1,735,460
Special Assessments	529,447	13,069,198	242,449	190,027,713
Licenses and Permits	467,102	2,049,037	73,773	85,061,066
Intergovernmental Revenues				
Federal Grants				
Community Development Block Grants	3,946	---	---	58,626,481
All Other	255,026	61,776	155,106	89,969,540
State Grants				
Local Government Aid	5,096,404	---	1,938,320	298,303,563
HACA/MHHC (Homestead Credit)	1,531,963	1,303,533	658,712	170,727,149
Taconite Relief and Aids	---	---	---	5,967,580
Highways	531,636	967,942	389,038	118,474,715
All Other	832,914	348,616	132,724	118,606,141
County Grants				
Highways	12,342	195,231	16,869	3,206,759
All Other	226,334	58,809	---	9,406,635
Local Unit Grants	47,339	62,510	---	28,658,076
<b>Total Intergovernmental Revenues</b>	<b>8,537,904</b>	<b>2,998,417</b>	<b>3,290,769</b>	<b>901,946,639</b>
Departmental Fees and Service Charges				
General Government	6,333	492,711	175,413	43,776,340
Public Safety	42,761	555,038	12,938	31,154,689
Streets and Highways	5,185	692,528	15,623	18,777,464
Sanitation (Refuse Collection)	---	28,885	22,258	6,101,051
Libraries	31,863	---	---	965,640
Parks and Recreation	270,827	792,771	130,974	41,637,083
Airport	7,154	---	---	1,928,659
Transit	65,882	---	---	1,466,124
Cemetery	---	---	---	613,840
All Other	490,880	1,966,651	---	68,564,213
<b>Total Fees and Service Charges</b>	<b>920,885</b>	<b>4,528,584</b>	<b>357,206</b>	<b>214,985,103</b>
Fines and Forfeits	132,587	146,610	87,068	27,547,778
Interest Earnings	701,874	3,043,281	670,793	178,548,107
All Other Revenues	1,577,187	732,486	140,900	176,993,988
<b>Total Revenues</b>	<b>18,735,955</b>	<b>36,338,462</b>	<b>6,951,916</b>	<b>2,830,255,695</b>
<b>Other Financing Sources</b>				
Borrowing				
Bonded Indebtedness	945,524	11,106,137	1,495,860	533,660,056
Other Long-term Indebtedness	---	---	---	86,885,564
Short-term Indebtedness	---	---	---	120,500
<b>Total Borrowing</b>	<b>945,524</b>	<b>11,106,137</b>	<b>1,495,860</b>	<b>620,666,120</b>
Other Financing Sources	---	315,206	---	24,439,980
Transfers from Enterprise Funds	---	147,000	858,008	83,588,866
Transfers from Governmental Funds	368,515	12,658,439	1,198,049	528,847,067
<b>Total Revenues &amp; Other Financing Sources</b>	<b>20,049,994</b>	<b>60,565,244</b>	<b>10,503,833</b>	<b>4,087,797,728</b>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,O	L,W,S,H,N,E,O	

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>AFTON</i>	<i>ALBERT LEA</i>	<i>ALEXANDRIA</i>	<i>ANDOVER</i>	<i>ANOKA</i>	<i>APPLE VALLEY</i>	<i>ARDEN HILLS</i>
Class of City	4	3	4	3	3	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	353,434	981,316	817,981	1,126,883	964,165	1,925,297	529,055
- Capital Outlay	6,677	30,129	24,742	874,601	---	11,192	32,702
Public Safety							
Police and Ambulance - Current Expenditures	61,631	2,309,408	1,008,964	646,041	2,604,620	3,851,306	554,383
- Capital Outlay	---	7,839	44,279	---	18,191	275,227	---
Fire - Current Expenditures	135,157	1,173,185	276,779	494,117	345,452	799,315	306,767
- Capital Outlay	---	13,239	83,934	40,839	21,018	21,614	---
Other Public Safety - Current Expenditures	4,984	98,619	142,128	266,551	91,657	423,905	88,869
- Capital Outlay	136,905	409	3,467	5,161	12,836	527	---
Street and Highways - Maintenance	136,215	1,523,267	613,064	1,010,840	1,548,957	2,350,003	374,404
- Lighting	1,599	189,784	28,728	109,523	---	---	---
- Construction	132,915	1,555,567	1,338,091	8,889,444	2,124,985	3,411,698	260,899
- Other Capital Outlay	---	16,586	142,126	2,474,509	324,631	224,738	65,229
Sanitation - Refuse Collection & Disposal	213	---	---	---	---	---	---
- Other Sanitation	22,256	---	176,854	84,253	---	---	---
- Capital Outlay	---	---	---	4,599	---	---	---
Health - Current Expenditures	---	85,001	---	---	---	---	---
- Capital Outlay	---	1,025	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	446,473	98,790	---	---	---	---
- Capital Outlay	---	95,864	5,973	---	---	---	---
Parks and Recreation - Current Expenditures	6,150	1,750,057	324,376	368,284	980,314	2,000,695	416,718
- Capital Outlay	7,248	1,707,888	40,772	35,582	1,712,025	188,730	116,434
Housing and Economic Development - Current Expenditures	5,696	472,771	199,448	73,993	376,496	1,224,779	623,464
- Capital Outlay	---	76,100	---	---	1,254,920	502,940	---
Airport - Current Expenditures	---	101,930	84,938	---	---	---	---
- Capital Outlay	---	---	25,145	---	---	---	---
Transit - Current Expenditures	---	15,000	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	21,777	---	441,249	---
All Other Unallocated - Current Expenditures	10,838	101,044	59,540	257,423	95,197	---	116
- Capital Outlay	---	13,177	---	3,481	8,005	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	5,131,277	---
Debt Service - Principal Payments	---	322,172	77,000	7,621,000	870,000	7,165,000	---
Debt Service - Interest and Fiscal Charges	---	330,158	97,692	1,632,963	680,138	1,869,537	---
<i>Total Current Expenditures</i>	738,173	9,247,855	3,831,590	4,459,685	7,006,858	13,016,549	2,893,776
<i>Total Capital Outlay</i>	283,745	3,517,823	1,708,529	12,328,216	5,476,611	9,767,943	475,264
<i>Total Debt Service</i>	---	652,330	174,692	9,253,963	1,550,138	9,034,537	---
<b>Total Expenditures</b>	<b>1,021,918</b>	<b>13,418,008</b>	<b>5,714,811</b>	<b>26,041,864</b>	<b>14,033,607</b>	<b>31,819,029</b>	<b>3,369,040</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	186,743	---	6,000	---	47,000	---
Transfers to Governmental Funds	---	2,632,743	3,174,825	6,593,406	1,898,452	21,355,240	463,300
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,021,918</b>	<b>16,237,494</b>	<b>8,889,636</b>	<b>32,641,270</b>	<b>15,932,059</b>	<b>53,221,269</b>	<b>3,832,340</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>
Class of City	2	4	4	4	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	990,224	380,011	352,766	439,842	968,906	327,740	265,596
- Capital Outlay	73,280	23,406	2,094	70,405	1,277,776	17,853	1,809
Public Safety							
Police and Ambulance - Current Expenditures	1,879,664	448,228	380,130	305,049	1,724,146	343,116	385,071
- Capital Outlay	338,987	53,737	27,829	15,242	72,080	24,625	22,127
Fire - Current Expenditures	1,460,696	76,679	127,667	71,700	521,439	75,202	171,421
- Capital Outlay	23,846	---	1,440	3,000	105,626	41,017	36,866
Other Public Safety - Current Expenditures	222,381	55,066	---	3,325	79,247	28,959	71,283
- Capital Outlay	---	---	---	---	479	---	---
Street and Highways - Maintenance	2,312,008	157,677	156,696	182,813	1,029,136	423,111	391,605
- Lighting	158,770	---	22,045	46,380	---	39,639	41,477
- Construction	---	45,547	4,500	356,140	360,995	25,905	4,951
- Other Capital Outlay	2,676,270	48,175	27,297	16,222	113,624	46,798	22,134
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	1,291	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	892,439	---	207,688	9,078	91,472	44,370	24,337
- Capital Outlay	61,449	---	944	166	---	10,071	---
Parks and Recreation - Current Expenditures	1,609,345	127,086	63,647	132,427	504,526	210,865	85,769
- Capital Outlay	83,092	43,138	66,721	---	522,870	37,028	---
Housing and Economic Development - Current Expenditures	2,089,843	---	---	27,129	75,968	103,833	207,095
- Capital Outlay	1,424,691	---	---	2,241,206	730,771	63,500	332,568
Airport - Current Expenditures	40,606	---	---	---	76,408	50,850	---
- Capital Outlay	71,569	---	---	---	---	10,809	---
Transit - Current Expenditures	---	---	---	---	149,671	118,300	---
- Capital Outlay	---	---	---	---	---	1,799	---
Unallocated Insurance	---	---	---	---	---	150,443	---
All Other Unallocated - Current Expenditures	86,632	2,623	2,369	20,134	118,451	6,796	37,071
- Capital Outlay	75,541	3,351	---	---	---	---	1,140
Capital Outlay for Enterprise Funds	123,105	---	756,528	126,956	---	---	311,286
Debt Service - Principal Payments	797,800	675,022	290,000	300,000	640,000	1,575,735	339,630
Debt Service - Interest and Fiscal Charges	678,280	495,187	340,503	240,312	220,811	175,550	207,936
<i>Total Current Expenditures</i>	11,743,899	1,247,370	1,313,008	1,237,877	5,339,370	1,923,224	1,680,725
<i>Total Capital Outlay</i>	4,951,830	217,354	887,353	2,829,337	3,184,221	279,405	732,881
<i>Total Debt Service</i>	1,476,080	1,170,209	630,503	540,312	860,811	1,751,285	547,566
<b>Total Expenditures</b>	<b>18,171,809</b>	<b>2,634,933</b>	<b>2,830,864</b>	<b>4,607,526</b>	<b>9,384,402</b>	<b>3,953,914</b>	<b>2,961,172</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	1,855,000	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	192,861	---	6,364	---	---	---	7,294
Transfers to Governmental Funds	176,679	34,578	493,732	200,137	303,200	1,770,850	290,977
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>20,396,349</u></b>	<b><u>2,669,511</u></b>	<b><u>3,330,960</u></b>	<b><u>4,807,663</u></b>	<b><u>9,687,602</u></b>	<b><u>5,724,764</u></b>	<b><u>3,259,443</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>
Class of City	2	2	4	3	4	2	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	2,118,819	7,908,179	319,301	690,472	350,657	1,590,187	3,788,647
- Capital Outlay	136,456	38,823	89,503	12,190	25,012	71,654	137,385
Public Safety							
Police and Ambulance - Current Expenditures	3,077,585	10,312,212	331,819	1,649,756	500,120	4,010,460	7,061,501
- Capital Outlay	54,538	245,084	28,184	61,448	235,973	144,517	237,210
Fire - Current Expenditures	524,738	3,670,955	73,913	716,370	42,764	556,792	964,091
- Capital Outlay	53,650	93,122	22,123	5,659	2,867	263,006	246,143
Other Public Safety - Current Expenditures	476,663	---	---	44,764	6,428	416,967	---
- Capital Outlay	51,069	---	---	---	1,188,583	5,666	---
Street and Highways - Maintenance	1,569,366	2,640,137	385,462	576,173	277,509	1,711,649	3,488,979
- Lighting	156,813	547,862	---	---	43,094	140,456	378,985
- Construction	3,547,504	6,497,823	---	1,247,993	---	2,258,834	6,191,131
- Other Capital Outlay	290,093	29,958	127,749	3,490	89,094	139,708	596,930
Sanitation - Refuse Collection & Disposal	---	---	---	124,304	---	---	---
- Other Sanitation	---	---	78,400	81,000	---	---	50,000
- Capital Outlay	---	---	---	915	---	---	---
Health - Current Expenditures	---	3,421,979	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	134,443	85,617	60,641	---	---
- Capital Outlay	---	---	13,056	35,189	400	---	---
Parks and Recreation - Current Expenditures	1,236,144	4,862,719	90,188	871,426	240,115	2,145,796	3,341,814
- Capital Outlay	254,181	1,075,910	3,869	87,894	868	59,567	152,621
Housing and Economic Development - Current Expenditures	769,056	6,679,246	297,096	368,302	167,705	1,351,019	7,823,020
- Capital Outlay	1,094,615	6,160,400	249,727	183,983	102,933	2,115,342	930,500
Airport - Current Expenditures	---	---	29,574	401,247	---	---	---
- Capital Outlay	---	---	758	518,925	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	165,991	---	---	375,127	17,941	110,263	---
All Other Unallocated - Current Expenditures	733,761	1,707,600	---	1,021,256	4,280,084	---	104,887
- Capital Outlay	248,866	376,047	---	38,868	---	3,910	122,944
Capital Outlay for Enterprise Funds	2,177,695	---	569,992	---	---	---	---
Debt Service - Principal Payments	2,340,000	19,331,250	620,000	774,843	202,560	1,135,000	1,460,000
Debt Service - Interest and Fiscal Charges	1,458,220	8,835,659	701,815	256,308	142,215	1,069,278	2,241,406
<i>Total Current Expenditures</i>	10,828,936	41,750,889	1,740,196	7,005,814	5,987,058	12,033,589	27,001,924
<i>Total Capital Outlay</i>	7,908,667	14,517,167	1,104,961	2,196,554	1,645,730	5,062,204	8,614,864
<i>Total Debt Service</i>	3,798,220	28,166,909	1,321,815	1,031,151	344,775	2,204,278	3,701,406
<b>Total Expenditures</b>	<b>22,535,823</b>	<b>84,434,965</b>	<b>4,166,972</b>	<b>10,233,519</b>	<b>7,977,563</b>	<b>19,300,071</b>	<b>39,318,194</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	1,875,000	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	1,896,814	---	---	---	---	250,000
Transfers to Governmental Funds	3,643,825	4,365,274	85,324	3,067,660	326,810	2,876,285	13,526,380
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>26,179,648</b>	<b>90,697,053</b>	<b>6,127,296</b>	<b>13,301,179</b>	<b>8,304,373</b>	<b>22,176,356</b>	<b>53,094,574</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>BUFFALO</i>	<i>BURNSVILLE</i>	<i>CALEDONIA</i>	<i>CAMBRIDGE</i>	<i>CANNON FALLS</i>	<i>CHAMPLIN</i>	<i>CHANHASSEN</i>
Class of City	4	2	4	4	4	3	3
<b>EXPENDITURES</b>							
General Government - Current Expenditures	568,390	3,040,520	247,699	586,944	276,302	1,034,203	1,181,036
- Capital Outlay	68,892	195,338	1,722	10,390	2,991	27,009	523,867
Public Safety							
Police and Ambulance - Current Expenditures	810,235	6,320,841	315,372	446,411	458,651	1,822,520	713,379
- Capital Outlay	39,561	145,330	3,639	5,539	2,424	150,151	1,021
Fire - Current Expenditures	187,937	2,309,313	46,990	97,522	84,695	296,100	367,647
- Capital Outlay	31,513	67,232	725	2,306	103,060	---	11,662
Other Public Safety - Current Expenditures	107,776	600,735	5,381	2,088	5,215	138,689	765,370
- Capital Outlay	---	839,148	151,466	---	---	---	4,535
Street and Highways - Maintenance	380,940	2,202,670	244,637	331,008	527,888	750,790	1,182,385
- Lighting	62,402	261,304	17,812	82,598	48,596	---	225,096
- Construction	789,198	4,689,116	---	1,811,419	697,600	1,208,393	3,026,762
- Other Capital Outlay	19,022	128,881	55,034	889	---	90,067	35,074
Sanitation - Refuse Collection & Disposal	319,280	---	20,903	---	---	---	---
- Other Sanitation	---	60,010	64,760	8,887	38,129	225,920	70,005
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	50,212	---	29,258	15,131	133,986	---	---
- Capital Outlay	5,978	---	5,115	---	7,068	---	---
Parks and Recreation - Current Expenditures	430,870	1,889,670	134,555	23,130	241,638	702,481	1,269,705
- Capital Outlay	175,363	1,730,328	21,463	---	4,992	110,206	318,878
Housing and Economic Development - Current Expenditures	1,041,784	132,493	147,048	---	133,321	119,797	3,136,198
- Capital Outlay	1,086,495	69,415	---	---	377,038	2,792,338	89,443
Airport - Current Expenditures	24,443	---	---	22,626	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	1,905,383	---	---	---	---	96,920
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	176,733	---	---	19,692	---	---
All Other Unallocated - Current Expenditures	114,713	1,712,743	8,493	50,597	164,626	38,417	1,188,191
- Capital Outlay	---	208,480	---	235,805	---	---	96,838
Capital Outlay for Enterprise Funds	431,497	---	---	400,016	1,416,339	---	392,249
Debt Service - Principal Payments	2,460,368	16,708,844	170,433	2,099,916	1,550,000	5,542,119	6,465,000
Debt Service - Interest and Fiscal Charges	1,220,014	3,763,885	18,890	800,065	652,387	1,455,723	3,002,893
<i>Total Current Expenditures</i>	4,098,982	20,612,415	1,282,908	1,666,942	2,132,739	5,128,917	10,195,932
<i>Total Capital Outlay</i>	2,647,519	8,073,268	239,164	2,466,364	2,611,512	4,378,164	4,500,329
<i>Total Debt Service</i>	3,680,382	20,472,729	189,323	2,899,981	2,202,387	6,997,842	9,467,893
<b>Total Expenditures</b>	<b>10,426,883</b>	<b>49,158,412</b>	<b>1,711,395</b>	<b>7,033,287</b>	<b>6,946,638</b>	<b>16,504,923</b>	<b>24,164,154</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	83,291	---	---
Transfers to Enterprise Funds	---	551,669	---	---	---	186,613	---
Transfers to Governmental Funds	1,741,505	2,674,207	---	355,350	355,888	4,418,591	6,693,386
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>12,168,388</b>	<b>52,384,288</b>	<b>1,711,395</b>	<b>7,388,637</b>	<b>7,385,817</b>	<b>21,110,127</b>	<b>30,857,540</b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>CHASKA</i>	<i>CHISHOLM</i>	<i>CIRCLE PINES</i>	<i>CLOQUET</i>	<i>COLUMBIA HEIGHTS</i>	<i>COON RAPIDS</i>	<i>CORCORAN</i>
Class of City	3	4	4	3	3	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	2,003,655	417,384	235,075	701,966	1,391,358	2,266,043	288,858
- Capital Outlay	1,133,272	19,686	1,350	29,270	24,237	2,384,133	20,797
Public Safety							
Police and Ambulance - Current Expenditures	1,276,856	885,932	539,618	1,366,443	2,095,762	4,635,221	270,085
- Capital Outlay	145,300	32,513	---	3,434	85,315	226,538	1,158
Fire - Current Expenditures	366,236	382,357	115,503	1,284,190	668,072	2,243,512	106,652
- Capital Outlay	230,600	1,957	---	34,928	93,376	47,947	---
Other Public Safety - Current Expenditures	46,108	4,557	32,813	17,671	167,274	7,979	50,452
- Capital Outlay	---	---	---	27,279	---	---	---
Street and Highways - Maintenance	657,610	528,073	114,871	1,150,241	1,078,942	3,054,105	362,673
- Lighting	---	61,024	---	---	105,553	597,515	---
- Construction	4,956,491	348,616	---	2,314,145	1,808,729	623,806	125,396
- Other Capital Outlay	125,500	101,834	8,276	157,718	14,205	248,579	50,068
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	3,755	---	19,731	20,217	84,251	151,588	38,908
- Capital Outlay	---	---	678	---	---	21,826	---
Health - Current Expenditures	---	---	---	---	---	317,132	---
- Capital Outlay	---	---	---	---	---	3,532	---
Culture and Recreation							
Libraries - Current Expenditures	---	181,815	---	421,618	427,358	---	---
- Capital Outlay	---	13,259	---	1,507	25,588	---	---
Parks and Recreation - Current Expenditures	581,694	295,148	156,226	448,464	1,253,635	1,719,075	53,176
- Capital Outlay	4,377	45,103	72,855	1,176,350	116,795	849,261	---
Housing and Economic Development - Current Expenditures	2,324,454	40,378	1,683	470,819	808,123	1,506,471	---
- Capital Outlay	2,195,096	16,938	3,957	---	4,028	742	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	274,428	6,300	---	83,070	---	---	---
- Capital Outlay	4,510	---	---	42,630	---	---	---
Unallocated Insurance	---	18,234	21,628	---	---	252,977	---
All Other Unallocated - Current Expenditures	12,047	109,833	---	---	97,236	55,859	---
- Capital Outlay	---	38,257	26,471	---	472,705	22,571	---
Capital Outlay for Enterprise Funds	3,137,948	---	---	7,273	---	2,451,301	---
Debt Service - Principal Payments	5,367,582	173,719	130,000	375,000	1,155,000	5,814,549	144,401
Debt Service - Interest and Fiscal Charges	2,744,145	69,503	108,226	268,289	322,132	1,987,074	54,166
<i>Total Current Expenditures</i>	7,546,843	2,931,035	1,237,148	5,964,699	8,177,564	16,807,477	1,170,804
<i>Total Capital Outlay</i>	11,933,094	618,163	113,587	3,794,534	2,644,978	6,880,236	197,419
<i>Total Debt Service</i>	8,111,727	243,222	238,226	643,289	1,477,132	7,801,623	198,567
<b>Total Expenditures</b>	<b>27,591,664</b>	<b>3,792,420</b>	<b>1,588,961</b>	<b>10,402,522</b>	<b>12,299,674</b>	<b>31,489,336</b>	<b>1,566,790</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	155,023	---	1,146	140,200	124,500	---	---
Transfers to Governmental Funds	13,553,509	53,763	70,675	540,486	2,661,515	4,303,671	161,186
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>41,300,196</u></b>	<b><u>3,846,183</u></b>	<b><u>1,660,782</u></b>	<b><u>11,083,208</u></b>	<b><u>15,085,689</u></b>	<b><u>35,793,007</u></b>	<b><u>1,727,976</u></b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>COTTAGE GROVE</i>	<i>CROOKSTON</i>	<i>CRYSTAL</i>	<i>DAYTON</i>	<i>DEEPHAVEN</i>	<i>DELANO</i>	<i>DETROIT LAKES</i>
Class of City	2	4	2	4	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,802,190	780,700	1,341,120	438,897	347,116	423,649	505,249
- Capital Outlay	212,665	---	90,637	4,256	10,099	---	3,852
Public Safety							
Police and Ambulance - Current Expenditures	2,741,163	1,143,410	2,524,633	271,464	484,335	175,939	740,642
- Capital Outlay	79,890	71,592	108,303	2,103	49,527	42,889	26,223
Fire - Current Expenditures	714,751	391,483	450,840	83,060	76,481	119,740	153,355
- Capital Outlay	906	42,212	47,133	13,968	---	18,629	160,243
Other Public Safety - Current Expenditures	696,430	924,037	89,312	77,869	84,331	52,113	56,484
- Capital Outlay	---	---	---	---	1,404	---	---
Street and Highways - Maintenance	1,763,300	469,375	905,640	301,361	353,656	112,082	789,402
- Lighting	---	99,133	---	24,318	19,772	17,360	40,247
- Construction	657,467	1,281,652	3,554,859	239,046	2,025	---	1,595,989
- Other Capital Outlay	531,641	---	104,783	2,010	36,916	42,728	146,240
Sanitation - Refuse Collection & Disposal	---	130,652	---	---	---	165,442	---
- Other Sanitation	45,644	24,176	---	47,543	---	---	55,491
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	79,179	---	---	---	707
- Capital Outlay	---	---	537	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	206,258	---	---	---	11,656	181,782
- Capital Outlay	---	---	---	---	---	3,000	---
Parks and Recreation - Current Expenditures	1,389,186	901,482	1,510,245	23,004	39,366	136,942	508,661
- Capital Outlay	90,141	---	256,108	3,612	37,597	5,092	1,104,458
Housing and Economic Development - Current Expenditures	142,217	421,513	258,600	62,267	535	82,420	631,566
- Capital Outlay	---	43,552	306,106	---	---	70,149	12,073
Airport - Current Expenditures	---	92,769	---	---	---	---	50,050
- Capital Outlay	---	---	---	---	---	---	48,726
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	73,296	---	10,803
All Other Unallocated - Current Expenditures	578,994	20,975	---	32,097	31,242	8,028	195,911
- Capital Outlay	---	---	---	---	---	3,406	---
Capital Outlay for Enterprise Funds	1,759,971	---	---	---	---	---	728,112
Debt Service - Principal Payments	4,105,000	547,899	2,015,705	298,137	---	300,000	780,203
Debt Service - Interest and Fiscal Charges	872,837	533,575	1,134,605	169,446	---	124,357	433,350
<i>Total Current Expenditures</i>	9,873,875	5,605,963	7,159,569	1,361,880	1,510,130	1,305,371	3,920,350
<i>Total Capital Outlay</i>	3,332,681	1,439,008	4,468,466	264,995	137,568	185,893	3,825,916
<i>Total Debt Service</i>	4,977,837	1,081,474	3,150,310	467,583	---	424,357	1,213,553
<b>Total Expenditures</b>	<b>18,184,393</b>	<b>8,126,445</b>	<b>14,778,345</b>	<b>2,094,458</b>	<b>1,647,698</b>	<b>1,915,621</b>	<b>8,959,819</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	54,193	---	---	---	---	---	---
Transfers to Governmental Funds	473,555	932,793	4,735,507	28,025	---	159,230	483,622
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>18,712,141</b>	<b>9,059,238</b>	<b>19,513,852</b>	<b>2,122,483</b>	<b>1,647,698</b>	<b>2,074,851</b>	<b>9,443,441</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>DILWORTH</i>	<i>DULUTH</i>	<i>EAGAN</i>	<i>EAST BETHEL</i>	<i>EAST GRAND FORKS</i>	<i>EDEN PRAIRIE</i>	<i>EDINA</i>
Class of City	4	1	2	4	4	2	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	190,542	11,135,650	3,986,537	299,939	656,396	7,705,365	2,247,040
- Capital Outlay	3,409	401,855	262,160	6,492	3,619	15,234	51,638
Public Safety							
Police and Ambulance - Current Expenditures	260,332	10,933,659	5,646,968	216,348	1,435,699	3,795,811	4,324,987
- Capital Outlay	13,146	512,793	632,925	---	94,988	313,123	260,516
Fire - Current Expenditures	51,279	10,950,359	808,653	114,275	846,440	899,061	2,608,402
- Capital Outlay	63,308	265,884	430,603	89,599	17,626	44,628	53,121
Other Public Safety - Current Expenditures	---	1,113,829	---	82,017	168,476	732,973	432,658
- Capital Outlay	---	3,784	---	---	63,529	26,724	16,015
Street and Highways - Maintenance	239,867	9,319,471	2,119,864	503,494	1,361,589	2,808,184	3,026,303
- Lighting	32,405	604,897	---	---	75,805	579,136	511,138
- Construction	306,446	14,448,053	4,042,480	80,047	4,240,331	1,842,801	1,647,485
- Other Capital Outlay	7,368	998,310	141,047	67,219	184,998	182,691	431,291
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	18,178	34,333	---	68,118	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	9,020	---	---	---	---	---	351,287
- Capital Outlay	---	---	---	---	---	---	4,871
Culture and Recreation							
Libraries - Current Expenditures	---	2,984,599	---	---	167,132	---	---
- Capital Outlay	---	371,039	---	---	13,197	---	---
Parks and Recreation - Current Expenditures	76,313	1,279,254	2,175,446	65,786	1,072,208	3,412,930	2,303,706
- Capital Outlay	12,145	1,265,297	436,401	97,658	317,609	1,120,101	7,255,200
Housing and Economic Development - Current Expenditures	---	6,875,955	177,581	---	1,025,672	126,130	182,507
- Capital Outlay	---	5,529,751	1,400,000	57,534	24,495,832	294,556	7,659,342
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	13,674	---	---	168,188	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	1,520,541	---	---	---	---	---
All Other Unallocated - Current Expenditures	---	3,579,255	238,395	32,847	414,799	10,486	942,835
- Capital Outlay	138,274	---	---	---	---	---	---
Capital Outlay for Enterprise Funds	166,231	---	2,448,898	---	179,540	20,967,471	---
Debt Service - Principal Payments	231,698	9,217,645	4,950,000	169,000	502,428	13,532,524	2,120,000
Debt Service - Interest and Fiscal Charges	173,552	4,817,208	1,348,144	169,151	302,057	4,548,508	4,502,948
<i>Total Current Expenditures</i>	859,758	60,311,143	15,171,622	1,349,039	7,392,404	20,138,194	16,930,863
<i>Total Capital Outlay</i>	710,327	23,796,766	9,794,514	398,549	29,611,269	24,807,329	17,379,479
<i>Total Debt Service</i>	405,250	14,034,853	6,298,144	338,151	804,485	18,081,032	6,622,948
<b>Total Expenditures</b>	<b>1,975,335</b>	<b>98,142,762</b>	<b>31,264,280</b>	<b>2,085,739</b>	<b>37,808,158</b>	<b>63,026,555</b>	<b>40,933,290</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	5,398,919	---	---	---	1,813,729	8,080,000
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	3,503,780	16,000	---	50,000	---	1,600,000
Transfers to Governmental Funds	12,167	15,197,761	10,216,210	272,300	742,778	9,048,563	5,189,852
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,987,502</b>	<b>122,243,222</b>	<b>41,496,490</b>	<b>2,358,039</b>	<b>38,600,936</b>	<b>73,888,847</b>	<b>55,803,142</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>ELK RIVER</i>	<i>ELY</i>	<i>EVELETH</i>	<i>FAIRMONT</i>	<i>FALCON HEIGHTS</i>	<i>FARIBAULT</i>	<i>FARMINGTON</i>
Class of City	3	4	4	3	4	3	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,010,307	497,091	362,505	592,756	332,063	955,439	972,838
- Capital Outlay	55,827	9,142	---	13,390	35,494	621,891	20,823
Public Safety							
Police and Ambulance - Current Expenditures	1,679,680	609,337	798,873	1,283,022	352,659	2,277,834	835,702
- Capital Outlay	100,298	11,781	---	89,695	---	64,343	74,699
Fire - Current Expenditures	293,221	174,811	288,353	155,223	129,700	791,571	129,562
- Capital Outlay	333,977	12,291	---	1,755	8,017	43,552	44,758
Other Public Safety - Current Expenditures	334,195	1,294	---	148,074	31,584	201,882	---
- Capital Outlay	3,476	---	---	154,575	---	---	---
Street and Highways - Maintenance	751,661	759,212	702,224	781,922	86,247	1,182,538	618,220
- Lighting	1,301	---	---	127,162	24,435	147,559	---
- Construction	2,141,370	581,110	459,049	2,670,111	808,280	2,193,610	1,136,392
- Other Capital Outlay	75,114	22,305	---	150,776	---	115,884	36,920
Sanitation - Refuse Collection & Disposal	---	---	291,061	---	---	---	---
- Other Sanitation	31,433	---	---	6,279	41,467	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	62,164	---	---	---	---
- Capital Outlay	---	---	1,029	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	35,199	118,079	110,379	49,415	---	498,292	---
- Capital Outlay	100,262	29,619	---	17,976	---	20,345	---
Parks and Recreation - Current Expenditures	674,002	160,561	391,862	484,288	120,987	890,733	799,988
- Capital Outlay	248,602	675,569	108,100	---	37,353	71,463	128,216
Housing and Economic Development - Current Expenditures	221,079	59,240	283,824	373,001	---	2,976,180	69,932
- Capital Outlay	475,583	96,938	30,310	556,094	---	77,185	314,982
Airport - Current Expenditures	---	110,661	---	142,153	---	107,647	---
- Capital Outlay	---	29,052	---	151,045	---	1,970	---
Transit - Current Expenditures	---	---	---	184,683	---	129,192	---
- Capital Outlay	---	---	---	---	---	50,341	---
Unallocated Insurance	25,541	---	139,427	---	---	---	---
All Other Unallocated - Current Expenditures	---	14,709	100,239	274,925	35,350	674,524	---
- Capital Outlay	20,253	465	---	---	---	(453)	---
Capital Outlay for Enterprise Funds	95,124	---	---	---	---	---	9,724
Debt Service - Principal Payments	1,891,360	447,258	70,079	772,304	380,000	1,455,019	1,558,236
Debt Service - Interest and Fiscal Charges	983,485	185,978	30,617	750,939	159,665	895,411	691,572
<i>Total Current Expenditures</i>	5,057,619	2,504,995	3,530,911	4,602,903	1,154,492	10,833,391	3,426,242
<i>Total Capital Outlay</i>	3,649,886	1,468,272	598,488	3,805,417	889,144	3,260,131	1,766,514
<i>Total Debt Service</i>	2,874,845	633,236	100,696	1,523,243	539,665	2,350,430	2,249,808
<b>Total Expenditures</b>	<b>11,582,350</b>	<b>4,606,503</b>	<b>4,230,095</b>	<b>9,931,563</b>	<b>2,583,301</b>	<b>16,443,952</b>	<b>7,442,564</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	2,275,493	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	45,000
Transfers to Enterprise Funds	---	---	---	65,700	---	59,510	---
Transfers to Governmental Funds	2,166,939	18,257	251,441	1,314,284	645,575	710,281	1,090,699
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>16,024,782</b>	<b>4,624,760</b>	<b>4,481,536</b>	<b>11,311,547</b>	<b>3,228,876</b>	<b>17,213,743</b>	<b>8,578,263</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>FERGUS FALLS</i>	<i>FOREST LAKE</i>	<i>FRIDLEY</i>	<i>GLENCOE</i>	<i>GLENWOOD</i>	<i>GOLDEN VALLEY</i>	<i>GOODVIEW</i>
Class of City	3	4	2	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,004,013	410,638	2,164,722	433,910	238,242	1,724,512	205,174
- Capital Outlay	57,261	24,797	144,411	13,185	12,934	70,744	5,852
Public Safety							
Police and Ambulance - Current Expenditures	1,402,536	984,552	3,225,455	538,503	273,625	2,242,895	218,619
- Capital Outlay	10,478	54,368	70,419	37,593	1,557	129,420	3,157
Fire - Current Expenditures	219,494	254,313	942,219	123,310	85,153	422,565	49,313
- Capital Outlay	---	594,466	216,834	71,536	107,392	11,217	153,109
Other Public Safety - Current Expenditures	103,307	106,301	218,084	50,583	13,460	931,296	1,158
- Capital Outlay	3,209	10,978	---	---	---	15,998	---
Street and Highways - Maintenance	1,048,029	349,395	2,345,363	294,186	176,209	1,635,287	269,329
- Lighting	110,475	49,583	207,870	---	39,387	196,043	33,037
- Construction	6,111,176	131,827	921,922	215,822	37,390	1,041,171	---
- Other Capital Outlay	3,887	---	299,818	64,519	83,880	254,785	31,374
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	23,211	22,592	351,616	1,949	7,593	---	---
- Capital Outlay	---	---	1,065	---	---	---	---
Health - Current Expenditures	---	---	---	---	129	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	467,793	122,540	---	56,557	106,740	---	---
- Capital Outlay	2,145	2,582	---	59,505	23,337	---	---
Parks and Recreation - Current Expenditures	1,028,881	135,962	979,659	175,778	114,089	1,208,321	31,851
- Capital Outlay	59,476	17,748	1,869,743	48,693	16,970	2,457,366	60,665
Housing and Economic Development - Current Expenditures	254,157	347,571	1,688,965	2,150	20,000	487,732	---
- Capital Outlay	87,555	27,602	142,371	1,833,919	---	5,436,630	298,083
Airport - Current Expenditures	168,489	---	---	---	53,918	---	---
- Capital Outlay	---	---	---	---	46,521	---	---
Transit - Current Expenditures	---	---	---	---	37,807	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	785,851	21,718	838	71,053	---	---	---
- Capital Outlay	26,044	---	---	95,325	---	10,553	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	1,127,429
Debt Service - Principal Payments	1,704,317	426,900	10,064,457	885,000	52,000	5,198,371	405,000
Debt Service - Interest and Fiscal Charges	776,548	190,837	1,089,268	378,689	69,106	1,840,005	182,342
<i>Total Current Expenditures</i>	6,616,236	2,805,165	12,124,791	1,747,979	1,166,352	8,848,651	808,481
<i>Total Capital Outlay</i>	6,361,231	864,368	3,666,583	2,440,097	329,981	9,427,884	1,679,669
<i>Total Debt Service</i>	2,480,865	617,737	11,153,725	1,263,689	121,106	7,038,376	587,342
<b>Total Expenditures</b>	<b>15,458,332</b>	<b>4,287,270</b>	<b>26,945,099</b>	<b>5,451,765</b>	<b>1,617,439</b>	<b>25,314,911</b>	<b>3,075,492</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	1,195,000	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	173,101	97,325	---	175,000	---	---	---
Transfers to Governmental Funds	217,697	10,000	9,565,436	822,368	---	16,950,873	629,358
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>15,849,130</b>	<b>4,394,595</b>	<b>36,510,535</b>	<b>7,644,133</b>	<b>1,617,439</b>	<b>42,265,784</b>	<b>3,704,850</b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>HAM LAKE</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>
Class of City	4	4	4	4	3	4	3
<b>EXPENDITURES</b>							
General Government - Current Expenditures	911,427	355,076	118,821	480,437	987,739	465,508	1,127,344
- Capital Outlay	2,325	2,198	---	18,000	10,856	25,452	121,921
Public Safety							
Police and Ambulance - Current Expenditures	1,054,698	269,772	73,300	218,029	1,968,225	752,278	2,557,786
- Capital Outlay	47,032	23,161	---	---	212,411	13,746	143,733
Fire - Current Expenditures	268,164	53,463	141,794	181,804	884,318	187,340	1,382,205
- Capital Outlay	240,527	7,332	---	20,344	96,158	3,199	18,976
Other Public Safety - Current Expenditures	---	864,250	653	115,565	154,896	46,987	157,073
- Capital Outlay	---	---	---	1,046	---	---	---
Street and Highways - Maintenance	1,614,626	227,938	301,715	550,913	894,794	273,447	1,788,281
- Lighting	---	21,048	82	14,581	160,294	---	30,711
- Construction	1,692,000	236,178	---	600,055	3,887,453	147,764	1,118,002
- Other Capital Outlay	185,198	7,704	---	231,588	83,130	---	299,930
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	13,821	15,474	37,328	25,697	15,914	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	449,646	45,652	---	---	---	---	666,040
- Capital Outlay	282,211	1,697	---	---	---	---	26,844
Parks and Recreation - Current Expenditures	742,489	121,349	---	47,198	677,869	182,962	1,576,138
- Capital Outlay	124,111	174,612	---	101,660	145,356	90,483	188,142
Housing and Economic Development - Current Expenditures	13,529	485,695	---	---	46,840	169,024	357,842
- Capital Outlay	1,781,609	49,852	---	---	263,482	---	3,516,417
Airport - Current Expenditures	30,500	12,421	---	---	---	---	---
- Capital Outlay	---	257,051	---	---	---	---	---
Transit - Current Expenditures	---	66,249	---	---	---	---	141,637
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	264,369	---	899,331
All Other Unallocated - Current Expenditures	92,340	63,003	1,036	179,963	21,749	80,567	292,251
- Capital Outlay	---	---	---	---	51,878	154,174	29,129
Capital Outlay for Enterprise Funds	---	---	---	---	---	127,499	---
Debt Service - Principal Payments	812,244	267,140	130,000	179,000	1,860,794	317,792	845,031
Debt Service - Interest and Fiscal Charges	590,357	140,333	26,250	39,333	876,191	247,784	712,569
<i>Total Current Expenditures</i>	5,177,419	2,599,737	652,875	1,825,818	6,086,790	2,174,027	10,976,639
<i>Total Capital Outlay</i>	4,355,013	759,785	---	972,693	4,750,724	562,317	5,463,094
<i>Total Debt Service</i>	1,402,601	407,473	156,250	218,333	2,736,985	565,576	1,557,600
<b>Total Expenditures</b>	<b>10,935,033</b>	<b>3,766,995</b>	<b>809,125</b>	<b>3,016,844</b>	<b>13,574,499</b>	<b>3,301,920</b>	<b>17,997,333</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	780,289	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	39,001	---	---	269,883	4,900	108,309
Transfers to Governmental Funds	1,126,565	411,983	---	542,807	478,357	404,054	34,703
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>12,061,598</b>	<b>4,217,979</b>	<b>809,125</b>	<b>3,559,651</b>	<b>15,103,028</b>	<b>3,710,874</b>	<b>18,140,345</b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>HOPKINS</i>	<i>HUGO</i>	<i>HUTCHINSON</i>	<i>INDEPENDENCE</i>	<i>INTERNATIONAL FALLS</i>	<i>INVER GROVE HEIGHTS</i>	<i>JACKSON</i>
Class of City	3	4	3	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,311,596	515,171	924,297	233,075	940,874	1,458,097	428,101
- Capital Outlay	19,522	9,467	16,667	8,826	2,707	128,701	---
Public Safety							
Police and Ambulance - Current Expenditures	2,356,484	252,950	1,763,554	450,574	1,154,653	2,602,983	412,313
- Capital Outlay	28,431	---	45,082	---	136,858	27,191	---
Fire - Current Expenditures	410,488	81,735	225,326	39,832	411,626	667,361	273,496
- Capital Outlay	11,252	9,247	12,233	---	4,062	10,690	---
Other Public Safety - Current Expenditures	287,956	69,734	150,517	41,306	92,435	348,444	17,497
- Capital Outlay	7,779	5,731	3,505	---	230	21,910	---
Street and Highways - Maintenance	994,231	195,549	1,220,529	336,045	903,825	1,595,613	406,454
- Lighting	116,832	24,427	67,386	1,398	191,302	70,445	---
- Construction	1,205,014	111,000	2,245,431	1,626,955	2,560,372	16,281,875	320,662
- Other Capital Outlay	12,072	1,515	105,542	---	33,152	20,834	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	22,846	6,234	104,540	11,348
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	36,656	---	---	---	3,042	---	3,494
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	103,259	---	218,501	---	104,631
- Capital Outlay	---	---	6,985	---	45,443	---	70,589
Parks and Recreation - Current Expenditures	646,013	2,062	1,304,768	6,258	101,408	392,030	99,130
- Capital Outlay	162,071	20,262	239,483	---	176,456	98,496	---
Housing and Economic Development - Current Expenditures	1,014,968	---	645,367	---	111,349	---	203,423
- Capital Outlay	10,433,051	215,356	240,993	---	---	---	---
Airport - Current Expenditures	---	---	80,888	---	579,664	---	---
- Capital Outlay	---	---	155,266	---	1,253,534	---	---
Transit - Current Expenditures	59,989	---	121,008	---	---	---	---
- Capital Outlay	---	---	42,329	---	---	---	---
Unallocated Insurance	13,620	---	195,982	---	---	---	---
All Other Unallocated - Current Expenditures	20,082	34,087	303,104	---	544,429	---	67,864
- Capital Outlay	278,752	---	36,133	---	70,886	---	---
Capital Outlay for Enterprise Funds	---	---	---	1,431	16,580	---	111,549
Debt Service - Principal Payments	2,625,000	195,000	2,124,937	335,000	1,630,000	5,056,483	140,000
Debt Service - Interest and Fiscal Charges	1,118,864	132,602	972,026	214,849	230,509	1,662,294	89,501
<i>Total Current Expenditures</i>	7,268,915	1,175,715	7,105,985	1,131,334	5,259,342	7,239,513	2,027,751
<i>Total Capital Outlay</i>	12,157,944	372,578	3,149,649	1,637,212	4,300,280	16,589,697	502,800
<i>Total Debt Service</i>	3,743,864	327,602	3,096,963	549,849	1,860,509	6,718,777	229,501
<b>Total Expenditures</b>	<b>23,170,723</b>	<b>1,875,895</b>	<b>13,352,597</b>	<b>3,318,395</b>	<b>11,420,131</b>	<b>30,547,987</b>	<b>2,760,052</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	428,519	425,784
Transfers to Governmental Funds	5,566,002	114,260	414,806	160,154	1,546,280	3,170,557	73,874
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>28,736,725</b>	<b>1,990,155</b>	<b>13,767,403</b>	<b>3,478,549</b>	<b>12,966,411</b>	<b>34,147,063</b>	<b>3,259,710</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>JORDAN</i>	<i>KASSON</i>	<i>LA CRESCENT</i>	<i>LAKE CITY</i>	<i>LAKE ELMO</i>	<i>LAKEVILLE</i>	<i>LAUDERDALE</i>
Class of City	4	4	4	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	318,790	240,201	297,393	403,482	510,744	1,366,308	176,195
- Capital Outlay	26,388	1,123	213,488	52,151	13,830	77,021	967
Public Safety							
Police and Ambulance - Current Expenditures	278,540	264,305	351,099	592,071	177,588	3,560,297	181,702
- Capital Outlay	11,103	25,910	8,719	15,923	---	222,362	---
Fire - Current Expenditures	130,343	27,836	98,997	78,714	130,734	518,909	19,756
- Capital Outlay	1,105	10,690	11,523	47,370	212,300	88,058	---
Other Public Safety - Current Expenditures	60,684	17,829	26,276	3,438	84,478	466,673	---
- Capital Outlay	---	---	---	11,977	---	36,401	---
Street and Highways - Maintenance	218,447	260,969	420,079	228,278	229,895	1,875,603	54,537
- Lighting	40,508	14,347	36,295	---	11,426	238,735	5,192
- Construction	1,036,813	---	560,475	243,624	130,573	4,905,710	22,434
- Other Capital Outlay	506	53,252	---	13,848	50,043	312,046	---
Sanitation - Refuse Collection & Disposal	1,672	2,385	---	14,362	---	---	---
- Other Sanitation	---	326	---	13,861	49,200	22,770	20,179
- Capital Outlay	---	---	---	24,153	---	---	---
Health - Current Expenditures	---	3,350	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	10,894	77,999	39,609	126,812	---	---	---
- Capital Outlay	5,150	2,373	48,354	4,250	---	657,082	---
Parks and Recreation - Current Expenditures	45,723	169,050	131,603	229,309	102,165	1,216,743	35,111
- Capital Outlay	12,321	28,585	11,276	54,363	100,909	1,547,749	17,556
Housing and Economic Development - Current Expenditures	342,304	53,805	---	365,451	---	413,096	---
- Capital Outlay	3,979	2,000	---	72,155	---	520,720	171,036
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	20,280	---	---	---	212,072	---
All Other Unallocated - Current Expenditures	53,142	44,670	---	98,414	3,000	---	192,389
- Capital Outlay	---	140,511	---	515	---	---	4,873
Capital Outlay for Enterprise Funds	---	---	608,888	331,547	67,267	15,275,763	4,611
Debt Service - Principal Payments	397,000	43,093	450,000	531,454	---	9,160,000	95,000
Debt Service - Interest and Fiscal Charges	483,344	32,129	172,348	184,185	36,593	2,335,835	47,332
<i>Total Current Expenditures</i>	1,501,047	1,197,352	1,401,351	2,154,192	1,299,230	9,891,206	685,061
<i>Total Capital Outlay</i>	1,097,365	264,444	1,462,723	871,876	574,922	23,642,912	221,477
<i>Total Debt Service</i>	880,344	75,222	622,348	715,639	36,593	11,495,835	142,332
<b>Total Expenditures</b>	<b>3,478,756</b>	<b>1,537,018</b>	<b>3,486,422</b>	<b>3,741,707</b>	<b>1,910,745</b>	<b>45,029,953</b>	<b>1,048,870</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	530,000	---
Transfers to Enterprise Funds	---	---	---	150,000	---	14,141	---
Transfers to Governmental Funds	394,859	---	164,750	15,000	304,850	6,762,331	209,766
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>3,873,615</u></b>	<b><u>1,537,018</u></b>	<b><u>3,651,172</u></b>	<b><u>3,906,707</u></b>	<b><u>2,215,595</u></b>	<b><u>52,336,425</u></b>	<b><u>1,258,636</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>LE SUEUR</i>	<i>LINO LAKES</i>	<i>LITCHFIELD</i>	<i>LITTLE CANADA</i>	<i>LITTLE FALLS</i>	<i>LONG PRAIRIE</i>	<i>LUVERNE</i>
Class of City	4	4	4	4	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	255,265	860,319	634,525	357,471	440,149	204,701	284,640
- Capital Outlay	3,981	105,837	---	28,452	---	4,493	18,726
Public Safety							
Police and Ambulance - Current Expenditures	562,179	1,229,610	677,442	596,368	663,128	253,649	439,548
- Capital Outlay	12,946	132,531	2,604	3,500	9,255	27,375	73,287
Fire - Current Expenditures	90,784	275,368	126,128	228,050	149,277	47,231	123,043
- Capital Outlay	14,360	64,400	9,230	13,045	22,671	46,757	219,579
Other Public Safety - Current Expenditures	70,706	156,112	70,817	92,410	143,757	7,425	56,516
- Capital Outlay	---	2,325	---	---	---	---	13,822
Street and Highways - Maintenance	338,906	664,115	481,447	215,203	460,946	193,887	326,180
- Lighting	---	33,983	18,495	38,644	84,960	64,025	39,004
- Construction	77,545	3,605,704	1,643,086	1,043,477	1,345,870	100,669	198,245
- Other Capital Outlay	---	59,035	---	25,439	118,260	23,169	108,183
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	53,357	37,609	8,250	---	---	---
- Capital Outlay	---	4,725	---	---	---	---	---
Health - Current Expenditures	49,649	---	100	---	---	---	---
- Capital Outlay	9,860	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	92,685	---	28,283	---	154,758
- Capital Outlay	---	---	2,314	---	4,253	---	31,657
Parks and Recreation - Current Expenditures	506,656	586,710	279,766	195,233	201,703	31,562	262,918
- Capital Outlay	468,729	121,842	67,844	179,327	44,010	---	68,246
Housing and Economic Development - Current Expenditures	948,185	849,357	42,080	---	72,737	125,838	20,000
- Capital Outlay	93,873	15,134	2,371,224	855,316	280,921	---	394,543
Airport - Current Expenditures	23,758	---	36,944	---	75,807	19,980	---
- Capital Outlay	---	---	17,736	---	227,627	900	---
Transit - Current Expenditures	119,677	---	15,869	---	---	---	---
- Capital Outlay	---	---	5,045	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	77,105	547,855	250,347	10,561	447,074	---	165,810
- Capital Outlay	---	---	90,575	2,233	568,693	---	---
Capital Outlay for Enterprise Funds	---	---	775,720	132,946	5,073,116	---	---
Debt Service - Principal Payments	362,789	408,000	381,538	790,000	827,184	195,000	370,803
Debt Service - Interest and Fiscal Charges	573,497	473,398	291,372	352,182	605,524	113,891	212,416
<i>Total Current Expenditures</i>	3,042,870	5,256,786	2,764,254	1,742,190	2,767,821	948,298	1,872,417
<i>Total Capital Outlay</i>	681,294	4,111,533	4,985,378	2,283,735	7,694,676	203,363	1,126,288
<i>Total Debt Service</i>	936,286	881,398	672,910	1,142,182	1,432,708	308,891	583,219
<b>Total Expenditures</b>	<b>4,660,450</b>	<b>10,249,717</b>	<b>8,422,542</b>	<b>5,168,107</b>	<b>11,895,205</b>	<b>1,460,552</b>	<b>3,581,924</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	2,886,575	---	---	---	---	---	---
Other Financing Uses	---	---	380,050	---	---	---	---
Transfers to Enterprise Funds	---	---	143,694	---	48,507	---	91,200
Transfers to Governmental Funds	3,937,206	272,000	905,486	294,230	1,011,515	2,415	116,257
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>11,484,231</b>	<b>10,521,717</b>	<b>9,851,772</b>	<b>5,462,337</b>	<b>12,955,227</b>	<b>1,462,967</b>	<b>3,789,381</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>MAHTOMEDI</i>	<i>MANKATO</i>	<i>MAPLE GROVE</i>	<i>MAPLEWOOD</i>	<i>MARSHALL</i>	<i>MEDINA</i>	<i>MELROSE</i>
Class of City	4	2	2	2	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	653,923	1,524,839	3,210,018	2,693,633	1,121,215	343,579	351,746
- Capital Outlay	27,180	4,012,232	276,035	112,509	80,679	23,634	3,230
Public Safety							
Police and Ambulance - Current Expenditures	217,091	3,591,436	3,587,145	4,308,331	1,328,070	378,079	372,018
- Capital Outlay	---	200,154	235,899	171,710	55,493	20,291	26,896
Fire - Current Expenditures	165,231	2,008,351	1,026,823	1,009,428	363,711	134,217	108,917
- Capital Outlay	364,845	85,371	2,103,558	43,910	101,694	---	24,761
Other Public Safety - Current Expenditures	120,688	178,389	686,170	354,995	6,500	118,306	19,538
- Capital Outlay	---	---	20,700	---	775,069	---	---
Street and Highways - Maintenance	259,063	3,471,683	2,196,947	1,581,402	1,300,400	281,323	204,888
- Lighting	32,968	197,558	---	147,435	161,620	17,419	11,464
- Construction	1,317,731	7,413,254	21,192,657	1,589,220	3,287,221	14,372	1,003,044
- Other Capital Outlay	107,772	25,635	216,047	27,904	29,558	249,157	5,336
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	67,297	---	497,776	221,425	---	25,685	1,417
- Capital Outlay	---	---	9,182	7,672	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	161
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	422,849	---	---	530,436	---	---
- Capital Outlay	---	---	---	---	10,936	---	---
Parks and Recreation - Current Expenditures	144,223	1,963,706	2,493,119	1,573,711	979,107	44,950	52,857
- Capital Outlay	838,259	880,661	1,979,109	658,374	193,209	77,942	31,810
Housing and Economic Development - Current Expenditures	---	901,117	449,170	384,437	770,685	---	6,025
- Capital Outlay	---	1,899,667	2,423,403	35,980	86,620	---	---
Airport - Current Expenditures	---	---	---	---	180,496	---	---
- Capital Outlay	---	---	---	---	138,700	---	---
Transit - Current Expenditures	---	---	1,427,221	---	121,791	---	---
- Capital Outlay	---	---	91,049	---	39,933	---	---
Unallocated Insurance	---	---	---	---	---	6,147	---
All Other Unallocated - Current Expenditures	---	---	380,768	143,052	---	73,033	78,697
- Capital Outlay	17,528	---	1,464,846	581,047	---	14,881	22,467
Capital Outlay for Enterprise Funds	285,601	3,277	11,618,591	---	---	72,863	---
Debt Service - Principal Payments	340,000	3,295,000	7,070,000	2,200,000	1,616,188	430,000	2,210,000
Debt Service - Interest and Fiscal Charges	452,756	1,107,513	3,668,403	1,869,593	644,530	116,486	240,716
<i>Total Current Expenditures</i>	1,660,484	14,259,928	15,955,157	12,417,849	6,864,031	1,422,738	1,207,728
<i>Total Capital Outlay</i>	2,958,916	14,520,251	41,631,076	3,228,326	4,799,112	473,140	1,117,544
<i>Total Debt Service</i>	792,756	4,402,513	10,738,403	4,069,593	2,260,718	546,486	2,450,716
<b>Total Expenditures</b>	<b>5,412,156</b>	<b>33,182,692</b>	<b>68,324,636</b>	<b>19,715,768</b>	<b>13,923,861</b>	<b>2,442,364</b>	<b>4,775,988</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	1,370,000
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	56,000	275,310	685,000	---	---
Transfers to Governmental Funds	759,876	1,272,755	4,116,431	1,160,799	6,630,848	540,516	825,835
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>6,172,032</b>	<b>34,455,447</b>	<b>72,497,067</b>	<b>21,151,877</b>	<b>21,239,709</b>	<b>2,982,880</b>	<b>6,971,823</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>MENDOTA HEIGHTS</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>
Class of City	4	1	2	4	4	4	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	785,217	48,324,000	4,194,305	442,275	411,594	837,906	2,480,316
- Capital Outlay	5,315	1,939,000	149,401	8,775	6,961	24,832	43,191
Public Safety							
Police and Ambulance - Current Expenditures	1,311,122	91,818,000	4,756,946	524,783	557,319	323,472	4,376,504
- Capital Outlay	47,102	981,000	344,247	---	31,617	---	118,609
Fire - Current Expenditures	184,149	37,762,000	836,338	151,838	81,529	163,100	1,913,330
- Capital Outlay	390,669	175,000	421,310	---	9,366	---	96,277
Other Public Safety - Current Expenditures	138,923	12,033,000	766,049	122,146	---	210,919	260,960
- Capital Outlay	---	314,000	35,000	---	---	482,030	3,444
Street and Highways - Maintenance	471,533	34,539,000	1,802,055	421,953	890,922	752,136	2,507,030
- Lighting	5,812	4,300,000	207,106	3,477	75,677	71,346	229,892
- Construction	1,138,554	33,248,000	2,934,416	612	869,839	1,002,352	2,465,884
- Other Capital Outlay	4,822	13,936,000	304,435	81,499	48,574	64,418	265,118
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	237,969	---
- Other Sanitation	14,144	---	---	36,134	39,816	16,132	---
- Capital Outlay	---	---	---	---	474,699	---	---
Health - Current Expenditures	---	7,964,000	144,382	---	200	---	---
- Capital Outlay	---	117,000	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,026,000	---	---	53,700	33,732	569,034
- Capital Outlay	---	2,052,000	---	---	---	11,013	58,534
Parks and Recreation - Current Expenditures	455,477	41,655,000	2,762,378	56,966	519,495	201,282	1,166,299
- Capital Outlay	13,961	12,572,000	3,761,357	10,493	159,289	40,116	57,761
Housing and Economic Development - Current Expenditures	70,000	34,262,000	576,628	---	38,661	225,396	2,279,593
- Capital Outlay	640,455	74,197,000	65,999	---	---	76,291	350,768
Airport - Current Expenditures	---	---	---	---	36,342	---	---
- Capital Outlay	---	---	---	---	5,649	---	---
Transit - Current Expenditures	---	---	---	---	95,457	---	838,808
- Capital Outlay	---	---	---	---	47,509	---	534,632
Unallocated Insurance	---	---	25,000	19,093	85,482	59,067	---
All Other Unallocated - Current Expenditures	8,482	4,250,000	117,745	10,225	149,375	7,242	1,139,640
- Capital Outlay	---	4,001,000	---	---	138,591	---	980,112
Capital Outlay for Enterprise Funds	---	2,253,000	5,081,640	18,917	---	9,759,819	309,049
Debt Service - Principal Payments	1,315,000	34,899,000	1,713,599	290,000	543,124	1,180,000	2,085,000
Debt Service - Interest and Fiscal Charges	713,063	32,718,000	572,201	225,340	287,169	515,989	2,291,942
<i>Total Current Expenditures</i>	3,444,859	334,933,000	16,188,932	1,788,890	3,035,569	3,139,699	17,761,406
<i>Total Capital Outlay</i>	2,240,878	145,785,000	13,097,805	120,296	1,792,094	11,460,871	5,283,379
<i>Total Debt Service</i>	2,028,063	67,617,000	2,285,800	515,340	830,293	1,695,989	4,376,942
<b>Total Expenditures</b>	<b>7,713,800</b>	<b>548,335,000</b>	<b>31,572,537</b>	<b>2,424,526</b>	<b>5,657,956</b>	<b>16,296,559</b>	<b>27,421,727</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	10,817,000	---	---	---	---	---
Transfers to Enterprise Funds	67,160	17,900,000	660,000	65,200	4,000	---	498,040
Transfers to Governmental Funds	1,179,652	77,233,000	5,932,951	565	750,675	1,618,545	607,977
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>8,960,612</b>	<b>654,285,000</b>	<b>38,165,488</b>	<b>2,490,291</b>	<b>6,412,631</b>	<b>17,915,104</b>	<b>28,527,744</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>MORA</i>	<i>MORRIS</i>	<i>MOUND</i>	<i>MOUNDS VIEW</i>	<i>MOUNTAIN IRON</i>	<i>NEW BRIGHTON</i>	<i>NEW HOPE</i>
Class of City	4	4	4	3	4	2	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	189,000	398,333	674,246	913,203	431,061	1,675,480	1,222,740
- Capital Outlay	2,610	5,089	14,759	9,141	67,529	256,200	111,858
Public Safety							
Police and Ambulance - Current Expenditures	399,981	550,317	868,736	1,210,813	348,756	1,907,071	2,824,427
- Capital Outlay	27,884	23,360	81,461	38,003	20,248	476,929	46,864
Fire - Current Expenditures	49,462	78,452	267,315	157,224	50,237	318,478	486,249
- Capital Outlay	183,880	4,511	11,996	29,925	14,534	---	69,536
Other Public Safety - Current Expenditures	34,624	52,349	194,058	3,170	10,083	806	249,006
- Capital Outlay	---	---	715	10,455	---	4,030	---
Street and Highways - Maintenance	162,740	390,606	507,884	335,447	495,083	649,297	842,243
- Lighting	21,261	54,913	---	49,241	---	---	81,275
- Construction	131,540	120,768	688,963	445,855	337,740	1,680,739	3,185,797
- Other Capital Outlay	170,699	289,989	96,650	27,895	163,237	295,324	1,232,106
Sanitation - Refuse Collection & Disposal	---	226,736	---	---	---	---	68,883
- Other Sanitation	---	---	---	25,579	---	156,301	137,512
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	12,434	162,733	---	---	95,922	---	---
- Capital Outlay	834	49,573	---	---	3,324	---	---
Parks and Recreation - Current Expenditures	114,777	149,212	198,344	649,543	158,153	1,600,358	1,219,463
- Capital Outlay	110,314	65,225	113,119	1,275,467	104,652	72,027	225,334
Housing and Economic Development - Current Expenditures	146,798	135,720	---	118,382	261,464	379,036	296,503
- Capital Outlay	9,915	---	---	---	---	2,119,907	366,039
Airport - Current Expenditures	26,520	41,266	---	---	---	---	---
- Capital Outlay	50,137	16,152	---	---	---	---	---
Transit - Current Expenditures	---	185,720	---	---	---	---	---
- Capital Outlay	---	43,109	---	---	---	---	---
Unallocated Insurance	27,029	---	---	---	---	---	65,002
All Other Unallocated - Current Expenditures	59,601	25,902	62,774	77,249	40,572	---	114,604
- Capital Outlay	---	384	125,596	58,715	29,762	---	90,938
Capital Outlay for Enterprise Funds	---	---	---	---	159,161	4,671,699	81,769
Debt Service - Principal Payments	251,700	303,670	560,000	1,342,467	25,000	2,480,242	1,860,000
Debt Service - Interest and Fiscal Charges	168,165	192,442	153,345	748,512	72,725	1,495,351	674,623
<i>Total Current Expenditures</i>	1,244,227	2,452,259	2,773,357	3,539,851	1,891,331	6,686,827	7,607,907
<i>Total Capital Outlay</i>	687,813	618,160	1,133,259	1,895,456	900,187	9,576,855	5,410,241
<i>Total Debt Service</i>	419,865	496,112	713,345	2,090,979	97,725	3,975,593	2,534,623
<b>Total Expenditures</b>	<b>2,351,905</b>	<b>3,566,531</b>	<b>4,619,961</b>	<b>7,526,286</b>	<b>2,889,243</b>	<b>20,239,275</b>	<b>15,552,771</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	195,025
Transfers to Governmental Funds	319,748	---	176,530	1,824,375	304,000	3,777,759	2,435,546
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>2,671,653</b>	<b>3,566,531</b>	<b>4,796,491</b>	<b>9,350,661</b>	<b>3,193,243</b>	<b>24,017,034</b>	<b>18,183,342</b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>NEW PRAGUE</i>	<i>NEW ULM</i>	<i>NEWPORT</i>	<i>NORTH BRANCH</i>	<i>NORTH MANKATO</i>	<i>NORTH OAKS</i>	<i>NORTH ST. PAUL</i>
Class of City	4	3	4	4	3	4	3
<b>EXPENDITURES</b>							
General Government - Current Expenditures	354,770	1,269,374	390,415	525,298	660,330	215,122	443,086
- Capital Outlay	2,215	1,333,358	22,621	---	84,571	13,069	---
Public Safety							
Police and Ambulance - Current Expenditures	530,210	1,163,751	568,153	335,245	730,716	286,637	1,112,630
- Capital Outlay	25,872	48,623	---	53,379	1,087,052	---	29,249
Fire - Current Expenditures	69,494	197,021	87,358	82,238	118,188	74,300	147,554
- Capital Outlay	8,678	121,196	8,638	---	1,199,560	---	50,091
Other Public Safety - Current Expenditures	92,820	---	16,246	164,284	152,772	108,716	150,266
- Capital Outlay	---	---	---	---	23,175	---	18,435
Street and Highways - Maintenance	315,413	1,302,233	242,998	249,051	980,241	15,970	506,852
- Lighting	38,500	75,205	26,035	---	130,024	2,675	27,000
- Construction	78,636	2,137,976	6,254	1,200,796	3,127,103	---	830,732
- Other Capital Outlay	---	41,889	9,369	47,998	165,792	---	86,922
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	13,419	---	---	135,175	19,740
- Capital Outlay	---	---	---	---	---	---	4,141
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	12,162	545,342	2,854	6,197	168,494	---	---
- Capital Outlay	---	14,423	---	---	---	---	---
Parks and Recreation - Current Expenditures	165,420	1,222,117	132,175	108,753	504,176	13,047	536,282
- Capital Outlay	76,908	328,036	69,821	---	56,653	---	400,144
Housing and Economic Development - Current Expenditures	268,790	1,466,923	---	325,956	170,123	---	---
- Capital Outlay	1,917,720	91,853	---	181,739	1,247,769	---	37,401
Airport - Current Expenditures	---	60,625	---	---	1,000	---	---
- Capital Outlay	---	1,568	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	40,829	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	84,805	---	---	---	---	35,000
All Other Unallocated - Current Expenditures	6,504	232,594	190,542	250,932	136,207	117,788	13,151
- Capital Outlay	132,000	10,043	31,498	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	151,017	2,230,519	295,915	1,062,658	1,775,000	---	261,914
Debt Service - Interest and Fiscal Charges	216,550	824,922	288,333	342,203	629,099	---	140,782
<i>Total Current Expenditures</i>	1,854,083	7,619,990	1,670,195	2,047,954	3,793,100	969,430	2,991,561
<i>Total Capital Outlay</i>	2,242,029	4,128,965	148,201	1,483,912	6,991,675	13,069	1,457,115
<i>Total Debt Service</i>	367,567	3,055,441	584,248	1,404,861	2,404,099	---	402,696
<b>Total Expenditures</b>	<b>4,463,679</b>	<b>14,804,396</b>	<b>2,402,644</b>	<b>4,936,727</b>	<b>13,188,874</b>	<b>982,499</b>	<b>4,851,372</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	6,310	---	---	---	---	---
Transfers to Enterprise Funds	45,397	17,657	---	---	---	---	---
Transfers to Governmental Funds	86,339	334,314	531,050	793,264	101,321	---	384,911
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>4,595,415</b>	<b>15,162,677</b>	<b>2,933,694</b>	<b>5,729,991</b>	<b>13,290,195</b>	<b>982,499</b>	<b>5,236,283</b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>NORTHFIELD</i>	<i>NORWOOD YOUNG AMERICA</i>	<i>OAK GROVE</i>	<i>OAK PARK HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>
Class of City	3	4	4	4	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,296,242	238,650	457,378	507,902	1,825,282	219,769	764,875
- Capital Outlay	297,597	58,463	90,738	13,690	18,245	21,580	35,245
Public Safety							
Police and Ambulance - Current Expenditures	1,555,837	57,495	36,941	689,648	2,185,547	241,323	1,276,781
- Capital Outlay	69,917	---	---	29,072	---	10,465	64,944
Fire - Current Expenditures	217,087	85,931	95,167	54,183	435,684	48,846	221,057
- Capital Outlay	24,342	6,035	86,237	---	1,545,584	2,590	28,074
Other Public Safety - Current Expenditures	165,064	29,857	70,254	103,206	252,625	2,633	373,426
- Capital Outlay	---	---	---	---	33,146	---	28,355
Street and Highways - Maintenance	741,226	199,554	258,708	58,132	451,099	228,268	453,941
- Lighting	136,871	40,543	---	41,280	---	9,012	15,071
- Construction	1,938,187	54,889	332,878	257,165	4,153,281	898,854	362,899
- Other Capital Outlay	52,641	6,497	5,512	7,598	903	224,248	94,958
Sanitation - Refuse Collection & Disposal	---	---	---	267,600	---	---	---
- Other Sanitation	---	---	31,003	45,702	---	518	68,773
- Capital Outlay	---	---	3,643	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	533,121	457	---	---	---	43,284	---
- Capital Outlay	17,097	---	---	---	---	312,085	---
Parks and Recreation - Current Expenditures	556,910	112,053	42,519	211,244	618,725	104,776	50,285
- Capital Outlay	149,709	20,990	16,489	50,451	542,005	18,487	214,001
Housing and Economic Development - Current Expenditures	35,963	---	---	---	46,719	158,331	---
- Capital Outlay	25,167	---	---	---	614,199	325,491	---
Airport - Current Expenditures	---	---	---	---	---	18,468	---
- Capital Outlay	---	---	---	---	---	94,919	---
Transit - Current Expenditures	171,760	---	---	---	13,086	4,480	---
- Capital Outlay	49,040	---	---	---	---	---	---
Unallocated Insurance	34,322	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	457,184	221,306	---	---	425,024	16,427	158,855
- Capital Outlay	17,845	---	58,067	26,040	489,448	359	---
Capital Outlay for Enterprise Funds	---	63,895	---	335,202	169,711	---	1,522,238
Debt Service - Principal Payments	1,521,000	195,000	224,364	210,000	3,988,909	294,629	380,000
Debt Service - Interest and Fiscal Charges	523,925	125,917	86,407	102,490	1,304,380	195,539	316,616
<i>Total Current Expenditures</i>	5,901,587	985,846	991,970	1,978,897	6,253,791	1,096,135	3,383,064
<i>Total Capital Outlay</i>	2,641,542	210,769	593,564	719,218	7,566,522	1,909,078	2,350,714
<i>Total Debt Service</i>	2,044,925	320,917	310,771	312,490	5,293,289	490,168	696,616
<b>Total Expenditures</b>	<b>10,588,054</b>	<b>1,517,532</b>	<b>1,896,305</b>	<b>3,010,605</b>	<b>19,113,602</b>	<b>3,495,381</b>	<b>6,430,394</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	51,900	53,028	---	---	---	---	---
Transfers to Governmental Funds	515,887	40,283	499,161	732,683	4,202,682	125,000	245,897
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>11,155,841</u></b>	<b><u>1,610,843</u></b>	<b><u>2,395,466</u></b>	<b><u>3,743,288</u></b>	<b><u>23,316,284</u></b>	<b><u>3,620,381</u></b>	<b><u>6,676,291</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>OSSEO</i>	<i>OTSEGO</i>	<i>OWATONNA</i>	<i>PARK RAPIDS</i>	<i>PINE CITY</i>	<i>PIPESTONE</i>	<i>PLAINVIEW</i>
Class of City	4	4	3	4	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	242,186	573,677	1,010,253	348,436	369,178	299,619	261,111
- Capital Outlay	11,360	3,378	222,262	7,179	2,976	---	260
Public Safety							
Police and Ambulance - Current Expenditures	296,056	100,740	1,752,664	320,043	137,240	452,876	287,878
- Capital Outlay	135,771	---	696,698	27,331	---	---	4,489
Fire - Current Expenditures	92,359	91,807	719,515	88,604	104,380	121,545	57,875
- Capital Outlay	44,474	---	26,210	14,916	166,754	---	100,344
Other Public Safety - Current Expenditures	23,261	38,183	307,829	37,966	47,906	---	16,089
- Capital Outlay	---	---	---	---	---	---	---
Street and Highways - Maintenance	66,728	288,042	1,855,216	229,831	240,690	386,344	122,090
- Lighting	26,031	11,849	---	48,652	33,426	64,261	29,895
- Construction	29,295	70,159	3,724,026	319,394	---	1,800,555	150,295
- Other Capital Outlay	122,631	20,759	164,216	107,200	71,743	---	25,554
Sanitation - Refuse Collection & Disposal	---	---	---	---	4,448	---	---
- Other Sanitation	---	40,469	75,980	308	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	760,092	37,275	7,670	52,000	78,806
- Capital Outlay	---	---	193,052	7,784	3,900	---	22,882
Parks and Recreation - Current Expenditures	29,335	43,233	1,940,389	27,141	62,380	433,539	134,677
- Capital Outlay	---	3,125	641,113	1,784	---	1,783,661	30,782
Housing and Economic Development - Current Expenditures	9,192	---	305,016	697,924	10,322	226,374	183,979
- Capital Outlay	---	---	1,691,067	---	---	121,591	---
Airport - Current Expenditures	---	---	95,280	52,153	2,260	43,178	---
- Capital Outlay	---	---	2,455,572	23,999	---	27,478	---
Transit - Current Expenditures	---	---	---	11,400	9,108	80,687	---
- Capital Outlay	---	---	---	---	---	2,500	---
Unallocated Insurance	---	---	592,696	16,866	---	---	---
All Other Unallocated - Current Expenditures	139,049	---	146,463	8,129	17,659	128,502	66,647
- Capital Outlay	---	---	1,180	---	20,400	78,842	---
Capital Outlay for Enterprise Funds	---	---	4,060,915	686,593	---	---	37,741
Debt Service - Principal Payments	395,000	65,000	1,441,049	1,033,431	287,000	292,036	275,000
Debt Service - Interest and Fiscal Charges	530,686	51,536	239,437	360,947	114,116	301,857	135,826
<i>Total Current Expenditures</i>	924,197	1,188,000	9,561,393	1,924,728	1,046,667	2,288,925	1,239,047
<i>Total Capital Outlay</i>	343,531	97,421	13,876,311	1,196,180	265,773	3,814,627	372,347
<i>Total Debt Service</i>	925,686	116,536	1,680,486	1,394,378	401,116	593,893	410,826
<b>Total Expenditures</b>	<b>2,193,414</b>	<b>1,401,957</b>	<b>25,118,190</b>	<b>4,515,286</b>	<b>1,713,556</b>	<b>6,697,445</b>	<b>2,022,220</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	160,304	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	181,583	54,583	2,981,995	---	471,968	195,378	93,692
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>2,374,997</u></b>	<b><u>1,456,540</u></b>	<b><u>28,100,185</u></b>	<b><u>4,515,286</u></b>	<b><u>2,185,524</u></b>	<b><u>7,053,127</u></b>	<b><u>2,115,912</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>
Class of City	2	4	3	4	3	3	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	3,161,077	349,271	1,234,084	313,790	866,061	1,401,343	489,412
- Capital Outlay	543,191	26,765	39,021	2,966	167,986	201,027	---
Public Safety							
Police and Ambulance - Current Expenditures	4,865,501	379,058	1,462,937	377,282	956,821	2,145,219	593,710
- Capital Outlay	9,732	28,894	90,816	23,498	55,673	118,856	21,167
Fire - Current Expenditures	1,024,214	150,282	218,506	38,213	112,564	1,301,690	112,818
- Capital Outlay	7,250	57,384	1,205	11,739	3,313	100,159	12,385
Other Public Safety - Current Expenditures	23,950	35,383	300,369	11,702	146,968	36,263	77,238
- Capital Outlay	9,437	---	3,974	---	---	---	---
Street and Highways - Maintenance	2,135,323	235,088	809,024	198,105	438,795	2,049,831	464,694
- Lighting	521,779	---	---	1,651	---	---	---
- Construction	7,772,917	662,698	1,737,879	20,822	1,116,645	3,702,823	962,853
- Other Capital Outlay	---	42,559	137,531	7,331	30,346	360,499	4,074
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	5,012	---	---	---	18,590	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	175,208	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,124	11,640	---	---	755,770	181,335
- Capital Outlay	---	3,015	---	---	---	531,497	44,040
Parks and Recreation - Current Expenditures	2,831,012	80,936	934,929	44,544	301,959	1,586,717	393,102
- Capital Outlay	8,202,484	97,923	810,467	10,240	275,321	123,336	139,549
Housing and Economic Development - Current Expenditures	1,814,124	8,631	56,312	10,868	205,890	873,655	229,019
- Capital Outlay	---	126,252	---	---	369,030	618,201	945,035
Airport - Current Expenditures	---	---	---	---	---	120,772	68,486
- Capital Outlay	---	---	---	---	---	---	1,432
Transit - Current Expenditures	1,587,291	---	301,171	---	---	171,649	---
- Capital Outlay	---	---	---	---	---	48,890	---
Unallocated Insurance	---	---	---	79,807	---	---	---
All Other Unallocated - Current Expenditures	322,609	31,709	151,964	---	730,467	453,751	74,834
- Capital Outlay	---	---	30,279	---	25,056	7,380	---
Capital Outlay for Enterprise Funds	741,290	---	601,334	---	---	16,963	---
Debt Service - Principal Payments	4,170,000	285,000	2,135,000	115,000	420,000	663,875	2,499,520
Debt Service - Interest and Fiscal Charges	677,096	238,727	978,051	94,056	332,507	446,111	477,858
<i>Total Current Expenditures</i>	18,286,880	1,293,494	5,480,936	1,075,962	3,759,525	11,090,458	2,684,648
<i>Total Capital Outlay</i>	17,286,301	1,045,490	3,452,506	76,596	2,043,370	5,829,631	2,130,535
<i>Total Debt Service</i>	4,847,096	523,727	3,113,051	209,056	752,507	1,109,986	2,977,378
<b>Total Expenditures</b>	<b>40,420,277</b>	<b>2,862,711</b>	<b>12,046,493</b>	<b>1,361,614</b>	<b>6,555,402</b>	<b>18,030,075</b>	<b>7,792,561</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	766,146	19,745	---	---	---	162,857	3,554
Transfers to Governmental Funds	28,398,856	217,295	1,547,833	4,050	5,990,352	3,113,372	2,860,525
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>69,585,279</u></b>	<b><u>3,099,751</u></b>	<b><u>13,594,326</u></b>	<b><u>1,365,664</u></b>	<b><u>12,545,754</u></b>	<b><u>21,306,304</u></b>	<b><u>10,656,640</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	3	2	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,706,508	999,194	3,333,404	190,577	1,440,733	2,009,795	317,064
- Capital Outlay	13,690	26,256	440,057	48,796	43,776	772,749	7,410
Public Safety							
Police and Ambulance - Current Expenditures	4,758,548	1,886,543	9,404,407	155,645	1,228,427	3,189,898	582,658
- Capital Outlay	168,441	32,902	95,206	---	60,508	206,470	21,918
Fire - Current Expenditures	1,855,136	134,155	7,646,743	57,211	148,321	854,018	132,503
- Capital Outlay	6,625	18,162	33,198	---	113,528	45,508	60,034
Other Public Safety - Current Expenditures	353,706	228,632	1,457,168	40,226	---	448,137	95,051
- Capital Outlay	---	7,060	660,756	78,276	---	12,455	3,543
Street and Highways - Maintenance	1,732,637	610,037	5,616,614	149,766	864,722	1,202,287	496,631
- Lighting	23,235	75,765	658,882	30,060	---	155,710	48,319
- Construction	2,276,421	2,037,818	4,308,946	118	2,641,409	4,274,835	2,545,997
- Other Capital Outlay	5,942	58,207	384,442	527	196,632	127,470	9,478
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	83,643	---	---	24,947	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	133,192	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	3,025,051	17,809	---	---	---
- Capital Outlay	---	---	699,261	---	---	---	---
Parks and Recreation - Current Expenditures	2,322,461	1,026,382	7,071,644	51,782	858,373	2,530,978	114,542
- Capital Outlay	606,912	23,074	3,883,557	127,335	367,850	430,351	107,214
Housing and Economic Development - Current Expenditures	4,259,125	383,310	560,999	500	211,693	581,594	27,821
- Capital Outlay	2,016,174	1,550,364	5,703,041	243,828	64,906	10,150,560	---
Airport - Current Expenditures	---	---	614,402	---	---	---	---
- Capital Outlay	---	---	3,805,361	---	---	---	---
Transit - Current Expenditures	---	64,508	1,187,771	---	---	---	---
- Capital Outlay	---	---	6,131	---	---	---	---
Unallocated Insurance	---	---	---	---	---	100,000	---
All Other Unallocated - Current Expenditures	---	124,891	218,540	---	---	678,076	83,930
- Capital Outlay	---	---	63,656	50,394	---	167,026	---
Capital Outlay for Enterprise Funds	---	---	2,559,316	15,942	---	---	1,946,718
Debt Service - Principal Payments	6,430,000	360,000	2,314,300	170,000	1,706,790	3,195,000	960,000
Debt Service - Interest and Fiscal Charges	914,756	386,136	736,011	94,812	852,718	2,201,105	396,613
<i>Total Current Expenditures</i>	17,228,191	5,533,417	40,795,625	718,523	4,752,269	11,750,493	1,898,519
<i>Total Capital Outlay</i>	5,094,205	3,753,843	22,642,928	565,216	3,488,609	16,187,424	4,702,312
<i>Total Debt Service</i>	7,344,756	746,136	3,050,311	264,812	2,559,508	5,396,105	1,356,613
<b>Total Expenditures</b>	<b>29,667,152</b>	<b>10,033,396</b>	<b>66,488,864</b>	<b>1,548,551</b>	<b>10,800,386</b>	<b>33,334,022</b>	<b>7,957,444</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	837,314	---	86,495	---	397,448	113,886	---
Transfers to Governmental Funds	6,007,850	300,705	5,714,156	200,428	1,330,149	1,045,751	956,876
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>36,512,316</b>	<b>10,334,101</b>	<b>72,289,515</b>	<b>1,748,979</b>	<b>12,527,983</b>	<b>34,493,659</b>	<b>8,914,320</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	4	4	3	2	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	295,193	469,955	937,161	1,470,113	1,240,136	807,892	272,179
- Capital Outlay	25,652	5,311	89,835	---	100,747	28,823	1,828
Public Safety							
Police and Ambulance - Current Expenditures	519,800	594,609	1,481,042	1,713,698	1,022,824	505,479	272,995
- Capital Outlay	23,069	5,670	77,066	1,728	---	---	20,890
Fire - Current Expenditures	133,132	147,692	382,638	430,343	382,923	151,893	49,706
- Capital Outlay	25,054	28,074	112,990	1,825,080	7,889	---	10,519
Other Public Safety - Current Expenditures	632	12,489	246,624	249,818	143,906	86,245	1,253
- Capital Outlay	---	---	2,084	---	---	455	---
Street and Highways - Maintenance	266,659	594,212	1,552,116	1,162,969	793,564	391,344	262,563
- Lighting	23,795	79,890	165,323	53,680	114,548	38,923	24,845
- Construction	1,944,535	1,205,321	7,771,922	2,016,706	1,871,040	332,724	213,689
- Other Capital Outlay	4,133	297,579	44,181	5,413	---	99,759	44,684
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	80,851
- Other Sanitation	658	17,568	---	---	308,029	21,489	329
- Capital Outlay	---	12,460	---	---	---	---	5,044
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	50,537	---	43,652	32,262	---	---	74,584
- Capital Outlay	193,820	---	2,042,779	---	---	---	11,409
Parks and Recreation - Current Expenditures	205,613	241,104	693,436	315,551	2,921,651	114,904	203,552
- Capital Outlay	79,521	14,102	132,711	117,236	354,084	468,356	13,962
Housing and Economic Development - Current Expenditures	91,721	1,169,896	359,314	105,688	375,798	---	92,685
- Capital Outlay	95,949	256,640	---	1,784,525	---	---	---
Airport - Current Expenditures	13,004	---	---	---	---	---	13,351
- Capital Outlay	230	---	---	---	---	---	---
Transit - Current Expenditures	14,098	---	---	462,252	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	66,742	27,958	---	---	38,236	---	---
All Other Unallocated - Current Expenditures	171,153	---	290,218	269,966	63,418	---	212,583
- Capital Outlay	---	---	---	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	906,844	---	---	---
Debt Service - Principal Payments	418,568	1,464,558	3,054,347	2,945,000	1,124,581	337,603	170,000
Debt Service - Interest and Fiscal Charges	301,671	790,538	2,875,063	673,148	1,001,763	197,047	133,620
<i>Total Current Expenditures</i>	1,852,737	3,355,373	6,151,524	6,266,340	7,405,033	2,118,169	1,561,476
<i>Total Capital Outlay</i>	2,391,963	1,825,157	10,273,568	6,657,532	2,333,760	930,117	322,025
<i>Total Debt Service</i>	720,239	2,255,096	5,929,410	3,618,148	2,126,344	534,650	303,620
<b>Total Expenditures</b>	<b>4,964,939</b>	<b>7,435,626</b>	<b>22,354,502</b>	<b>16,542,020</b>	<b>11,865,137</b>	<b>3,582,936</b>	<b>2,187,121</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	110,000	---	---	---	---	---	---
Transfers to Enterprise Funds	30,000	115,029	5,000	301,140	---	10,000	12,485
Transfers to Governmental Funds	280,050	1,310,920	3,885,696	3,449,347	3,357,674	829,895	10,567
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>5,384,989</b>	<b>8,861,575</b>	<b>26,245,198</b>	<b>20,292,507</b>	<b>15,222,811</b>	<b>4,422,831</b>	<b>2,210,173</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>	<i>ST. CHARLES</i>
Class of City	2	4	4	4	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,039,002	471,871	260,485	189,388	1,286,850	538,612	142,075
- Capital Outlay	69,915	20,915	1,680	25,923	1,108,881	18,661	433
Public Safety							
Police and Ambulance - Current Expenditures	2,618,133	794,726	325,903	198,938	1,508,761	1,206,854	225,921
- Capital Outlay	131,562	64,108	16,165	47,436	134,427	91,902	25,413
Fire - Current Expenditures	1,562,227	99,700	65,041	130,050	684,836	435,953	105,720
- Capital Outlay	24,528	---	213,709	17,436	48,631	8,807	8,000
Other Public Safety - Current Expenditures	155,894	61,625	---	2,973	345,248	73,470	13,951
- Capital Outlay	---	25,181	---	---	22,337	398	---
Street and Highways - Maintenance	1,278,779	176,367	141,397	228,930	1,160,374	401,007	148,196
- Lighting	113,948	35,632	60,273	53,506	173,540	38,803	---
- Construction	2,029,783	718,576	449,079	---	1,871,217	771,317	107,891
- Other Capital Outlay	10,960	60,579	67,527	106,247	143,795	73,993	90,150
Sanitation - Refuse Collection & Disposal	---	---	---	3,053	---	---	86,431
- Other Sanitation	37,311	61,230	---	9,941	3,897	29,535	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	925,722	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	445,747	---	27,923	107,623	640,895	---	66,757
- Capital Outlay	4,904	---	1,048	24,673	23,884	---	13,579
Parks and Recreation - Current Expenditures	1,233,198	354,787	30,332	141,360	679,791	189,147	128,054
- Capital Outlay	3,244,017	13,310	2,004	17,202	1,133,600	602,291	11,279
Housing and Economic Development - Current Expenditures	756,579	12,516	38,666	37,924	395,916	451,772	134,643
- Capital Outlay	2,055,162	6,608	22,694	639,636	---	866,515	---
Airport - Current Expenditures	468,546	---	7,405	---	---	---	---
- Capital Outlay	677,296	---	9,351	---	---	---	---
Transit - Current Expenditures	---	---	---	57,574	---	---	---
- Capital Outlay	---	---	---	44,577	---	---	---
Unallocated Insurance	---	---	---	---	81,848	64,894	---
All Other Unallocated - Current Expenditures	177,310	21,372	---	7,819	3,650	17,044	67,846
- Capital Outlay	---	---	31,648	1,790	---	---	600
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,250,000	46,425	239,869	657,634	2,140,000	595,000	108,000
Debt Service - Interest and Fiscal Charges	811,442	170,169	218,892	209,322	1,426,432	375,573	63,063
<i>Total Current Expenditures</i>	9,886,674	2,089,826	957,425	1,169,079	6,965,606	3,447,091	1,119,594
<i>Total Capital Outlay</i>	8,248,127	909,277	814,905	1,850,642	4,486,772	2,433,884	257,345
<i>Total Debt Service</i>	2,061,442	216,594	458,761	866,956	3,566,432	970,573	171,063
<b>Total Expenditures</b>	<b>20,196,243</b>	<b>3,215,697</b>	<b>2,231,091</b>	<b>3,886,677</b>	<b>15,018,810</b>	<b>6,851,548</b>	<b>1,548,002</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	100,000	21,500	---	---	199,600	5,648	3,549
Transfers to Governmental Funds	2,494,981	56,024	77,600	551,100	4,979,063	933,439	146,416
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>22,791,224</b>	<b>3,293,221</b>	<b>2,308,691</b>	<b>4,437,777</b>	<b>20,197,473</b>	<b>7,790,635</b>	<b>1,697,967</b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>ST. CLOUD</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>	<i>ST. PAUL PARK</i>
Class of City	2	4	4	2	4	1	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	3,789,373	225,198	215,471	2,808,004	377,657	26,388,055	355,070
- Capital Outlay	142,117	10,038	24,020	29,605	5,803	31,456,441	85,098
Public Safety							
Police and Ambulance - Current Expenditures	7,185,080	470,649	348,268	5,082,411	151,110	47,679,754	516,504
- Capital Outlay	183,871	19,571	395	30,085	---	2,137,647	6,596
Fire - Current Expenditures	4,033,908	122,341	153,074	1,961,656	100,605	34,615,252	81,116
- Capital Outlay	289,272	162,776	1,121,813	45,068	---	1,024,698	16,041
Other Public Safety - Current Expenditures	1,017,370	48,632	16,257	1,010,028	207,059	7,103,328	23,668
- Capital Outlay	21,537	954	---	2,751	---	128,349	---
Street and Highways - Maintenance	3,672,239	411,222	158,443	1,883,542	403,826	15,415,766	188,543
- Lighting	403,357	42,878	21,654	648,801	24,870	3,772,535	26,704
- Construction	6,262,030	403,753	27,873	3,808,997	154,236	29,067,680	---
- Other Capital Outlay	237,968	68,215	43,453	246,186	183,709	484,236	26,452
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	---	56,627	3,221,825	13,804
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	9,227,008	---
- Capital Outlay	---	---	---	---	---	90,213	---
Culture and Recreation							
Libraries - Current Expenditures	806,174	7,217	---	---	28,047	10,020,128	---
- Capital Outlay	3,407	---	---	---	---	795,993	---
Parks and Recreation - Current Expenditures	3,649,479	241,741	70,546	3,222,547	62,921	26,952,865	109,761
- Capital Outlay	776,619	36,507	110,987	6,984,262	---	13,792,388	3,977
Housing and Economic Development - Current Expenditures	3,754,013	---	23,347	782,848	37,501	41,779,659	15,000
- Capital Outlay	4,749,363	594,756	3,028	1,572,756	---	3,270,454	---
Airport - Current Expenditures	320,560	108,644	---	---	---	---	---
- Capital Outlay	103,899	284,048	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	4,800	---	---	---	---	---
All Other Unallocated - Current Expenditures	447,644	98,630	7,567	---	57,142	4,722,253	---
- Capital Outlay	---	---	---	---	---	268	---
Capital Outlay for Enterprise Funds	4,509,095	---	2,169	---	1,789,840	---	---
Debt Service - Principal Payments	16,232,644	143,060	175,000	1,282,885	150,000	27,090,317	325,000
Debt Service - Interest and Fiscal Charges	3,319,662	126,172	228,095	1,502,225	42,390	17,115,693	165,924
<i>Total Current Expenditures</i>	29,079,197	1,781,952	1,014,627	17,399,837	1,507,365	230,898,428	1,330,170
<i>Total Capital Outlay</i>	17,279,178	1,580,618	1,333,738	12,719,710	2,133,588	82,248,367	138,164
<i>Total Debt Service</i>	19,552,306	269,232	403,095	2,785,110	192,390	44,206,010	490,924
<b>Total Expenditures</b>	<b>65,910,681</b>	<b>3,631,802</b>	<b>2,751,460</b>	<b>32,904,657</b>	<b>3,833,343</b>	<b>357,352,805</b>	<b>1,959,258</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	448,478	---	---	5,321,038	---	1,876,457	---
Transfers to Governmental Funds	5,250,495	42,214	4,560	2,790,234	395,500	67,311,864	178,990
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>71,609,654</u></b>	<b><u>3,674,016</u></b>	<b><u>2,756,020</u></b>	<b><u>41,015,929</u></b>	<b><u>4,228,843</u></b>	<b><u>426,541,126</u></b>	<b><u>2,138,248</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>	<i>VIRGINIA</i>	<i>WACONIA</i>	<i>WADENA</i>
Class of City	4	4	4	3	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	515,680	510,177	340,276	679,793	483,110	377,204	211,544
- Capital Outlay	22,821	5,086	---	11,530	44,313	3,497	---
Public Safety							
Police and Ambulance - Current Expenditures	923,500	1,120,202	463,101	525,230	2,223,204	183,884	434,190
- Capital Outlay	58,850	36,194	32,112	---	30,515	---	21,974
Fire - Current Expenditures	170,787	382,772	78,325	441,566	622,273	172,838	72,114
- Capital Outlay	20,168	16,968	1,400	107,649	798	---	65,492
Other Public Safety - Current Expenditures	146,796	57,536	11,198	111,652	32,825	265,129	1,950
- Capital Outlay	---	8,346	---	---	---	28,471	---
Street and Highways - Maintenance	501,182	679,153	559,222	387,994	1,236,218	334,161	256,307
- Lighting	60,198	114,347	27,056	44,562	15,657	60,488	---
- Construction	868,726	895,353	385,291	1,002,022	191,945	645,331	1,578,436
- Other Capital Outlay	24,931	153,738	31,891	33,048	92,314	43,284	78,306
Sanitation - Refuse Collection & Disposal	---	---	30,315	---	---	---	5,960
- Other Sanitation	---	---	1,500	220	---	16,163	32,942
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	146,515	818,084	107,730	---	611,687	4,840	33,457
- Capital Outlay	2,028	12,867	34,130	---	30,000	4,340	13,347
Parks and Recreation - Current Expenditures	522,222	676,637	428,902	314,136	683,989	158,488	201,167
- Capital Outlay	10,448	164,892	225,681	388,809	170,715	107,336	45,516
Housing and Economic Development - Current Expenditures	582,126	97,192	308,724	---	113,585	24,391	114,266
- Capital Outlay	267,461	2,000	58,681	1,858,907	1,475,844	3,464	54,891
Airport - Current Expenditures	---	---	64,403	---	24,200	---	16,126
- Capital Outlay	---	---	102,460	---	---	---	1,104,262
Transit - Current Expenditures	---	---	---	---	177,257	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	27,423	113,313	72,106	---	378,853	---	---
All Other Unallocated - Current Expenditures	121,658	360,670	125,432	170,397	459,081	50,805	56,735
- Capital Outlay	5,000	---	23,233	103,631	176,521	---	---
Capital Outlay for Enterprise Funds	---	14,045	214	---	---	---	---
Debt Service - Principal Payments	540,813	658,000	169,353	1,920,247	505,000	1,595,000	60,000
Debt Service - Interest and Fiscal Charges	283,283	386,282	115,296	800,745	522,897	553,445	44,765
<i>Total Current Expenditures</i>	3,718,087	4,930,083	2,618,290	2,675,550	7,061,939	1,648,391	1,436,758
<i>Total Capital Outlay</i>	1,280,433	1,309,489	895,093	3,505,596	2,212,965	835,723	2,962,224
<i>Total Debt Service</i>	824,096	1,044,282	284,649	2,720,992	1,027,897	2,148,445	104,765
<b>Total Expenditures</b>	<b>5,822,616</b>	<b>7,283,854</b>	<b>3,798,032</b>	<b>8,902,138</b>	<b>10,302,801</b>	<b>4,632,559</b>	<b>4,503,747</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	3,025,000	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	520,000	---
Transfers to Governmental Funds	212,961	---	314,802	8,520,047	198,504	678,206	120,019
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>6,035,577</u></b>	<b><u>7,283,854</u></b>	<b><u>4,112,834</u></b>	<b><u>20,447,185</u></b>	<b><u>10,501,305</u></b>	<b><u>5,830,765</u></b>	<b><u>4,623,766</u></b>

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>
Class of City	4	4	4	3	2	3	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	231,157	639,870	618,163	1,103,508	1,137,507	1,391,167	284,168
- Capital Outlay	14,420	8,480	36,197	16,432	54,120	120,206	23,863
Public Safety							
Police and Ambulance - Current Expenditures	489,535	734,843	656,530	2,198,304	2,297,225	2,100,800	561,085
- Capital Outlay	40,358	---	9,792	81,633	130,685	98,467	40,008
Fire - Current Expenditures	65,589	236,265	135,132	1,268,378	535,145	513,196	86,859
- Capital Outlay	50,109	580,458	9,839	85,661	443,015	172,068	29,394
Other Public Safety - Current Expenditures	28,930	110,834	63,216	115,458	41,304	4,284	7,019
- Capital Outlay	5,621	---	---	18,026	2,731	---	15,894
Street and Highways - Maintenance	563,096	837,037	464,013	981,309	812,506	2,005,767	324,183
- Lighting	42,811	50,537	43,630	91,284	129,847	---	19,778
- Construction	1,560,946	582,448	45,584	2,020,220	1,963,600	1,338,747	967,982
- Other Capital Outlay	5,716	9,433	---	85,296	115,085	418,431	129,280
Sanitation - Refuse Collection & Disposal	123,109	---	---	---	---	---	---
- Other Sanitation	23,468	1,626	---	22,761	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	491,917	---	8,156
- Capital Outlay	---	---	---	---	4,748	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	155,356	---	---	---	180,626	106,133
- Capital Outlay	---	---	---	---	---	224,750	1,516
Parks and Recreation - Current Expenditures	30,651	353,443	263,515	579,424	290,579	959,214	176,093
- Capital Outlay	---	147,003	51,165	62,380	84,243	32,282	29,463
Housing and Economic Development - Current Expenditures	113,678	58,030	---	13,401	555,396	394	136,485
- Capital Outlay	357,848	---	1,168,212	3,931	674,146	---	2,365
Airport - Current Expenditures	---	---	---	---	---	---	56,161
- Capital Outlay	---	---	---	---	---	140,113	---
Transit - Current Expenditures	---	---	---	---	---	94,896	---
- Capital Outlay	---	---	---	---	---	100,877	---
Unallocated Insurance	192,218	77,186	73,247	64,888	---	---	---
All Other Unallocated - Current Expenditures	372,547	152,815	47,010	118,549	---	9,000	176,607
- Capital Outlay	---	16,573	---	21,315	9,023	---	---
Capital Outlay for Enterprise Funds	516,455	---	---	58,764	196,138	298,516	---
Debt Service - Principal Payments	1,190,000	160,000	350,000	793,000	2,035,000	1,434,726	661,582
Debt Service - Interest and Fiscal Charges	458,722	54,866	684,441	525,686	889,270	1,009,438	238,700
<i>Total Current Expenditures</i>	2,276,789	3,407,842	2,364,456	6,557,264	6,291,426	7,259,344	1,942,727
<i>Total Capital Outlay</i>	2,551,473	1,344,395	1,320,789	2,453,658	3,677,534	2,944,457	1,239,765
<i>Total Debt Service</i>	1,648,722	214,866	1,034,441	1,318,686	2,924,270	2,444,164	900,282
<b>Total Expenditures</b>	<b>6,476,984</b>	<b>4,967,103</b>	<b>4,719,686</b>	<b>10,329,608</b>	<b>12,893,230</b>	<b>12,647,965</b>	<b>4,082,774</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	5,000	---	---	---	25,997
Transfers to Governmental Funds	912,503	460,580	1,608,068	403,850	5,068,265	566,996	308,015
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>7,389,487</u></b>	<b><u>5,427,683</u></b>	<b><u>6,332,754</u></b>	<b><u>10,733,458</u></b>	<b><u>17,961,495</u></b>	<b><u>13,214,961</u></b>	<b><u>4,416,786</u></b>

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

<i>Name of City</i>	<i>WINONA</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>TOTAL</i>
Class of City	2	2	4	
<b>EXPENDITURES</b>				
General Government - Current Expenditures	1,637,227	1,753,720	827,957	260,087,120
- Capital Outlay	34,553	260,107	5,176	56,130,593
Public Safety				
Police and Ambulance - Current Expenditures	2,460,078	3,496,434	1,527,642	411,021,071
- Capital Outlay	70,980	219,970	35,072	16,916,947
Fire - Current Expenditures	1,823,191	842,564	197,551	168,510,331
- Capital Outlay	50,114	62,021	9,667	20,476,749
Other Public Safety - Current Expenditures	289,979	584,296	11,586	48,403,422
- Capital Outlay	250,193	---	---	5,889,331
Street and Highways - Maintenance	1,748,489	1,830,732	807,038	213,052,047
- Lighting	176,259	349,398	215,517	22,931,307
- Construction	1,773,950	7,759,417	1,715,905	385,917,875
- Other Capital Outlay	191,234	537,698	78,665	38,902,670
Sanitation - Refuse Collection & Disposal	---	---	27,779	2,233,408
- Other Sanitation	24,000	77,009	8,532	8,310,262
- Capital Outlay	---	14,125	---	588,927
Health - Current Expenditures	48,809	---	---	22,617,213
- Capital Outlay	278	---	---	1,158,815
Culture and Recreation				
Libraries - Current Expenditures	674,530	---	---	51,944,743
- Capital Outlay	171,915	---	---	9,759,475
Parks and Recreation - Current Expenditures	1,739,532	1,837,854	388,932	199,277,420
- Capital Outlay	165,065	154,511	272,483	105,738,339
Housing and Economic Development - Current Expenditures	790,924	577,940	113,306	164,296,304
- Capital Outlay	102,457	2,000	403,139	227,294,358
Airport - Current Expenditures	71,982	---	---	4,943,901
- Capital Outlay	49,512	---	---	11,908,772
Transit - Current Expenditures	233,717	---	---	11,059,576
- Capital Outlay	---	---	---	1,154,901
Unallocated Insurance	---	---	---	7,661,345
All Other Unallocated - Current Expenditures	435,284	12,625	123,004	45,625,019
- Capital Outlay	18,351	---	---	12,862,009
Capital Outlay for Enterprise Funds	---	8,527,937	---	131,336,140
Debt Service - Principal Payments	2,630,500	8,238,200	890,000	380,900,593
Debt Service - Interest and Fiscal Charges	553,822	3,745,183	337,702	186,002,504
<i>Total Current Expenditures</i>	12,154,001	11,362,572	4,248,844	1,641,974,489
<i>Total Capital Outlay</i>	2,878,602	17,537,786	2,520,107	1,026,035,901
<i>Total Debt Service</i>	3,184,322	11,983,383	1,227,702	566,903,097
<b>Total Expenditures</b>	<b>18,216,925</b>	<b>40,883,741</b>	<b>7,996,653</b>	<b>3,234,913,487</b>
<b>Other Financing Uses</b>				
Debt Redemption - Refunded Bonds	---	---	---	30,555,005
Other Financing Uses	---	---	---	12,131,955
Transfers to Enterprise Funds	1,186,895	1,650,000	70,748	46,140,500
Transfers to Governmental Funds	368,515	12,658,439	1,198,049	528,847,067
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>19,772,335</u></b>	<b><u>55,192,180</u></b>	<b><u>9,265,450</u></b>	<b><u>3,852,588,014</u></b>

**TABLE 10  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,009	786,991	762,641	24,350	53,821	---	78,171	---	---	---	---	12,240	---	---	---
ALEXANDRIA	8,405	702,647	596,748	105,899	56,846	42,238	120,507	---	---	---	---	1,546,519	---	---	---
ANDOVER	22,369	701,871	716,204	(14,333)	63,059	---	48,726	---	---	---	131,000	80,145	---	---	---
ANOKA	17,831	1,119,730	823,592	296,138	105,138	32,185	369,091	---	---	---	90,000	217,726	---	32,185	137,500
APPLE VALLEY [3]	42,617	5,733,010	4,678,519	1,054,491	275,522	89,322	1,240,691	---	---	---	673,920	541,899	---	89,322	55,000
ARDEN HILLS	9,692	999,386	845,992	153,394	44,838	---	198,232	---	---	---	72,598	75,533	---	---	---
AUSTIN	22,008	1,413,675	1,425,371	(11,696)	154,640	230	142,714	---	---	---	---	546,228	---	---	---
BAXTER [3]	5,021	395,045	540,093	(145,048)	61,021	---	(84,027)	---	---	---	75,322	739,980	1,264,891	---	---
BAYPORT	3,134	188,530	150,969	37,561	19,295	---	56,856	---	---	---	---	11,769	---	---	---
BELLE PLAINE	3,411	198,002	181,664	16,338	187,219	34,126	169,431	20,965	---	---	9,100	379,469	---	33,872	45,000
BEMIDJI	11,682	604,195	609,296	(5,101)	159,762	3,396	151,265	---	---	---	---	56,732	---	3,396	30,000
BENSON	3,319	278,473	186,829	91,644	29,796	6,317	115,123	---	---	---	9,355	557,325	139,480	6,317	150,505
BIG LAKE	4,349	278,193	148,293	129,900	51,981	16,597	165,284	---	---	---	---	---	---	16,597	35,000
BLAINE	43,847	1,993,024	1,412,037	580,987	95,609	78,836	597,760	---	---	---	---	1,999,274	---	78,836	345,000
BLOOMINGTON	87,370	7,495,738	6,271,147	1,224,591	1,266,738	---	2,491,329	---	---	---	12,289	197,058	---	---	16,116
BLUE EARTH	3,697	331,854	253,554	78,300	---	---	78,300	---	---	---	---	190,844	---	23,037	75,000
BRAINERD	13,160	1,003,196	1,004,717	(1,521)	50,386	193	48,672	---	---	---	54,000	1,263,325	---	---	---
BRECKENRIDGE [4]	3,714	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKLYN CENTER	28,515	1,116,399	1,002,858	113,541	267,520	---	381,061	---	---	---	---	1,849,371	---	---	---
BROOKLYN PARK	62,499	3,562,655	3,096,738	465,917	302,015	469,040	298,892	---	---	---	---	8,451,988	---	469,040	385,000
BUFFALO	9,324	765,766	445,799	319,967	121,990	205,843	236,114	70,511	2,550	27,662	---	519,949	---	205,843	799,900
BURNSVILLE	57,578	3,161,185	3,019,934	141,251	92,984	---	234,235	---	---	---	152,473	111,447	---	---	---
CALEDONIA	2,957	165,928	104,160	61,768	21,092	19,217	63,643	---	---	---	---	8,172	---	19,217	40,000
CAMBRIDGE	5,337	609,788	335,363	274,425	10,438	11,202	273,661	---	---	---	90,353	414,441	424,952	11,202	---
CANNON FALLS	3,557	203,928	355,959	(152,031)	24,199	---	(127,832)	---	---	---	---	15,567	---	---	---
CHAMPLIN	20,307	1,362,413	650,449	711,964	205,431	139,811	777,584	---	---	---	25,210	3,086,379	4,055,000	139,811	295,000
CHANHASSEN [3]	16,917	2,364,906	2,899,203	(534,297)	90,399	5,867	(449,765)	---	---	---	(697,401)	264,420	---	---	---
CHASKA	14,817	620,390	785,854	(165,464)	56,682	53,661	(62,443)	---	---	---	---	480,248	---	47,598	145,000
CHISHOLM	5,141	353,456	373,036	(19,580)	15,207	---	(4,373)	---	---	---	---	31,407	---	---	---
CIRCLE PINES	4,772	319,784	244,739	75,045	41,928	---	116,973	---	---	---	87,500	11,659	---	---	---
CLOQUET	11,180	2,284,104	2,142,316	141,788	381,342	12,639	510,491	193,829	---	67,551	59,022	153,372	---	12,639	250,000
COLUMBIA HEIGHTS	18,699	1,222,749	1,156,186	66,563	75,690	11,933	130,320	---	---	---	82,584	309,254	---	---	---
COON RAPIDS	61,260	2,979,524	2,229,885	749,639	496,144	661,143	584,640	---	---	---	263,000	114,188	---	620,734	360,000
COTTAGE GROVE	30,094	1,266,392	1,026,416	239,976	116,081	101,541	254,516	---	---	---	---	1,211,646	1,444,759	101,541	144,300
CROOKSTON	8,116	1,145,154	1,73,021	432,133	264,064	133,842	562,355	87,022	---	41,868	101,464	395,893	---	133,842	189,000
CRYSTAL	23,651	1,234,394	1,194,527	39,867	54,466	---	94,333	---	---	---	---	27,447	---	---	---
DEEPHAVEN	3,695	27,201	22,696	4,505	2,526	---	7,031	---	---	---	---	---	---	---	---
DELANO	3,274	187,854	154,432	33,422	42,232	5,922	69,732	---	---	---	4,976	72,885	---	5,922	12,211
DETROIT LAKES	7,316	549,167	474,422	74,745	13,338	30,530	57,553	---	---	---	---	72,678	---	29,517	81,000
DILLWORTH	3,006	132,355	152,613	(20,258)	122,327	60,197	41,872	62,904	---	14,385	---	25,257	---	18,711	50,000
DULUTH	85,225	7,973,572	6,782,869	1,190,703	145,256	412,583	923,376	---	---	---	277,059	761,961	2,455,000	360,968	3,030,375
EAGAN	59,021	3,408,394	2,957,885	450,509	2,007,286	1,219,235	1,238,560	---	---	---	42,187	2,093,414	---	1,219,235	775,000
EAST GRAND FORKS	9,048	1,235,445	1,526,301	(290,856)	116,154	770	(175,472)	---	114,796	---	---	162,481	---	770	60,000
EDEN PRAIRIE	49,287	2,869,945	2,843,834	26,111	93,682	---	119,793	---	---	---	50,000	107,116	---	---	---
EDINA [3] [27]	47,113	8,092,634	7,524,493	568,141	18,110	42,284	543,967	---	---	---	---	1,042,375	---	40,744	390,000
ELK RIVER	14,667	925,145	381,315	543,830	96,112	111,990	527,952	---	---	---	108,382	420,855	322,476	107,979	110,000
ELY	3,891	290,456	279,882	10,574	23,493	11,045	23,022	---	---	---	---	---	---	11,045	47,274
EVELETH	3,983	371,696	411,757	(40,061)	28,266	42,979	(54,774)	---	---	---	---	20,110	---	---	---
FAIRMONT	11,339	1,136,844	986,864	149,980	13,997	11	163,966	---	---	---	126,343	248,073	---	---	---
FARIBAULT	19,016	1,489,096	618,973	870,123	59,214	58,543	870,794	---	---	---	---	323,172	---	58,544	95,000
FARMINGTON	9,763	640,091	296,172	343,919	256,608	38,520	562,007	---	---	---	298,291	865,403	2,140,000	38,520	---
FERGUS FALLS	13,217	1,023,617	955,863	67,754	131,033	---	198,787	---	---	---	44,071	256,349	---	---	---
FOREST LAKE [3]	6,691	1,343,774	1,150,323	193,451	153,528	42,620	304,359	---	---	---	(97,325)	493,595	---	42,620	140,000
FRIDLEY [3]	28,419	6,660,575	5,339,754	1,320,821	271,164	256,460	1,335,525	---	---	---	74,444	1,227,891	---	256,460	120,000
GLENCOE	5,247	501,894	322,021	179,873	36,182	76,427	139,628	---	---	---	12,150	55,605	---	76,427	105,000
GLENWOOD	2,630	228,158	146,485	81,673	4,686	9,736	76,623	---	---	---	---	16,424	---	9,736	7,000
GOLDEN VALLEY [3]	20,986	3,512,381	3,552,096	(39,715)	418,233	---	378,518	---	---	---	---	44,881	---	---	---
GOODVIEW	3,280	206,653	167,861	38,792	12,629	---	51,421	---	---	---	---	1,141,257	---	---	---
GRAND RAPIDS	8,434	1,268,974	852,352	416,622	16,052	90,254	342,420	---	---	---	(81,802)	212,410	---	85,076	204,375
GRANITE FALLS	3,081	380,539	347,399	33,140	14,802	36,035	11,907	---	---	---	(13,097)	19,093	---	36,035	97,860
HASTINGS	17,268	974,832	1,136,965	(162,133)	170,539	22,040	(13,634)	---	---	---	(39,770)	1,137,897	930,000	22,040	110,000
HERMANTOWN	7,182	419,977	460,753	(40,776)	112,837	5,468	66,593	---	---	---	(2,600)	157,613	---	---	---
HIBBING	17,783	1,412,483	1,260,199	152,284	---	---	152,284	---	---	---	---	167,414	---	---	---
HOPKINS	16,559	843,533	755,409	88,124	32,095	---	120,219	---	---	---	---	111,401	---	---	---

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

**TABLE 10**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
HUGO [3]	5,820	373,111	325,247	47,864	88,819	47,139	89,544	---	---	---	17,325	2,451	---	44,491	105,000
HUTCHINSON	12,710	885,170	652,762	232,408	202,136	65,059	369,485	---	---	---	75,000	47,595	---	64,557	232,490
INTERNATIONAL FALLS [3]	7,751	2,091,756	1,653,212	438,544	41,115	---	479,659	41,115	---	---	267,208	13,772	---	---	---
INVER GROVE HEIGHTS	27,917	1,560,679	1,049,887	510,792	316,907	284,384	543,315	---	---	---	842,356	526	---	284,384	250,000
JACKSON	3,546	375,782	272,941	102,841	45,848	10,828	137,861	---	---	---	214,431	37,296	---	10,828	65,000
JORDAN	3,142	348,634	156,746	191,888	16,556	---	208,444	---	---	---	199,509	53,501	---	---	---
KASSON	4,211	198,419	187,133	11,286	5,338	33,309	(16,685)	---	---	---	---	24,422	---	33,309	11,907
LA CRESCENT	4,632	307,762	255,408	52,354	23,416	62,282	13,488	---	---	561	58,167	119,004	---	57,354	50,000
LAKE CITY	4,544	268,606	227,614	40,992	17,727	18,003	40,716	---	91	27	---	17,261	---	---	---
LAKE ELMO	6,328	72,178	111,331	(39,153)	10,000	1,082	(30,235)	---	---	---	---	59,300	---	1,082	---
LAKEVILLE	37,303	1,331,315	1,899,934	(568,619)	99,389	---	(469,230)	---	---	---	47,228	42,677	---	---	---
LE SUEUR	3,848	447,981	379,841	68,140	42,891	159,131	(48,100)	---	---	---	---	112,250	---	159,131	95,000
LINO LAKES	14,560	486,387	435,671	50,716	364,786	229,900	185,602	---	---	---	---	645,833	---	229,900	50,000
LITCHFIELD	6,278	410,091	392,823	17,268	20,000	100	37,168	---	---	---	130,000	250,160	---	---	---
LITTLE CANADA	9,564	880,520	874,874	5,646	20,143	---	---	---	---	---	161,323	8,633	---	---	---
LITTLE FALLS	7,653	787,473	488,628	298,845	175,182	---	474,027	---	---	---	212,913	---	---	---	---
LONG PRAIRIE	2,837	177,919	154,365	23,554	9,996	40,795	(7,245)	---	---	---	---	4,454	---	40,795	20,000
LUVERNE	4,625	874,895	522,733	352,162	49,044	4,721	396,485	---	---	---	42,250	285,900	---	4,721	20,000
MAHTOMEDI	7,097	447,731	379,213	68,518	62,705	78,326	52,897	---	---	---	---	24,259	---	78,326	30,000
MANKATO [1]	31,850	7,563,042	5,988,641	1,574,401	124,210	126,185	1,572,426	---	18,489	5,087	867,856	2,846,307	---	121,300	265,000
MAPLE GROVE	46,181	3,742,984	2,073,313	1,669,671	770,957	183,860	2,256,768	---	---	---	136,000	93,342	---	183,860	250,000
MAPLEWOOD	34,771	239,220	203,556	35,664	91,285	7,049	119,900	---	---	---	183,010	10,368	---	---	---
MARSHALL	12,542	2,637,685	1,745,825	891,860	528,323	517,348	902,835	---	---	---	---	284,585	---	505,111	59,250
MEDINA	3,800	142,884	138,918	3,966	46,709	---	50,675	---	---	---	---	---	---	---	---
MELROSE	2,741	402,396	210,593	191,803	23,559	7,143	208,219	---	---	---	132,042	70,078	---	7,529	37,952
MINNEAPOLIS	362,090	39,523,000	32,558,000	6,965,000	300,000	3,020,000	4,245,000	---	---	---	2,027,000	4,747,000	---	2,325,000	1,960,000
MINNETONKA [3]	52,176	6,435,538	7,671,356	(1,235,818)	435,285	---	(800,533)	---	---	---	275,000	906,882	---	---	---
MINNETRISTA	4,000	67,022	100,044	(33,022)	14,585	---	(18,437)	---	---	---	14,500	3,318	---	---	---
MONTEVIDEO [3]	5,516	1,166,659	862,511	304,148	239,272	366,477	176,943	---	23,000	---	---	335,375	---	366,477	269,000
MONTECELLO	6,749	291,042	452,427	(161,385)	15,019	---	(146,366)	---	---	---	---	500	---	---	---
MOORHEAD	33,812	3,638,048	2,325,422	1,312,626	306,284	1,165,837	453,073	---	---	---	193,500	310,694	---	1,165,837	919,500
MORA	2,999	292,545	230,929	61,616	21,680	13,591	69,705	---	---	---	---	43,682	---	13,591	25,000
MORRIS [3]	5,739	888,361	618,977	269,384	40,650	76,553	233,481	---	---	138,000	71,663	223,809	---	76,553	185,892
MOUND	9,742	440,308	377,634	62,674	37,365	31,082	68,957	---	---	---	17,000	27,301	---	31,082	51,500
MOUNDS VIEW	12,854	725,336	694,380	30,956	168,578	292,784	(93,250)	---	---	---	30,000	30,169	---	292,784	90,111
MOUNTAIN IRON	3,336	133,526	128,225	5,301	---	---	5,301	---	---	---	---	234	---	---	---
NEW BRIGHTON	22,768	942,328	967,853	(25,525)	255,250	31,913	197,812	---	---	---	85,000	---	147,200	31,913	177,000
NEW HOPE [3]	21,658	2,813,233	2,893,564	(80,331)	52,454	---	(27,877)	---	---	---	303,175	22,437	---	---	---
NEW PRAGUE	4,152	366,119	278,445	87,674	3,423	43,532	47,565	---	---	---	---	83,612	---	42,913	25,000
NEW ULM	14,001	1,905,257	1,590,269	314,988	127,155	374,097	68,046	---	---	---	4,048	309,778	---	368,557	260,808
NEWPORT	3,713	121,751	136,005	(14,254)	7,465	---	(6,789)	---	---	---	---	16,400	---	---	---
NORTH BRANCH	6,079	253,579	119,232	134,347	12,350	16,982	129,715	---	---	---	---	124,369	---	16,982	65,000
NORTH MANKATO	11,680	797,085	636,121	160,964	55,389	32,979	183,374	---	---	---	65,530	28,105	---	32,979	85,000
NORTH ST. PAUL	12,780	538,346	542,282	(3,936)	13,012	---	9,076	---	---	---	---	102,436	---	---	---
NORTHFIELD	16,051	726,876	430,801	296,075	90,922	123,381	263,616	---	---	---	36,000	467,908	---	---	---
NORWOOD-YOUNG AMERICA	2,981	261,532	150,279	111,253	42,101	56,572	96,782	21,194	---	---	(17,481)	13,104	---	56,572	74,000
OAK PARK HEIGHTS	4,033	186,027	193,621	(7,594)	18,889	---	11,295	---	---	---	50,602	4,924	---	---	---
OAKDALE	25,419	1,247,155	1,340,500	(93,345)	53,440	---	(39,905)	---	---	---	178,954	1,861	---	---	---
OLIVIA	2,613	328,017	214,198	113,819	45,004	134,329	24,494	29,829	---	15,175	---	17,399	---	134,329	60,000
ORONO	7,671	220,622	243,289	(22,667)	130,458	27,412	80,379	105,631	---	---	---	36,294	---	27,412	123,945
OSSEO	2,625	121,686	108,147	13,539	30,647	---	44,186	---	---	---	195,169	4,647	---	---	---
OTSEGO	6,448	438	9,259	(8,821)	53,958	10,178	34,959	52,461	---	---	---	---	---	10,178	18,000
OWATONNA	20,920	1,758,589	1,551,430	207,159	146,090	257,912	95,337	---	---	---	---	111,329	---	257,912	52,815
PARK RAPIDS	3,020	222,038	163,967	58,071	6,527	---	64,598	---	---	---	12,500	52,249	---	---	---
PINE CITY	2,789	136,523	119,187	17,336	28,099	5,859	39,576	10	---	---	---	3,642	---	5,859	20,000
PIPESTONE	4,522	325,129	260,227	64,902	9,232	913	73,221	---	---	---	59,500	559,073	493,493	913	1,950
PLAINVIEW	2,927	215,640	112,871	102,769	29,376	32,839	99,306	---	---	---	---	108,999	---	32,839	35,000
PLYMOUTH	61,620	2,966,025	2,950,950	15,075	460,788	116,120	359,743	---	---	---	53,865	12,748	---	116,120	780,000
PRINCETON	3,900	303,769	168,482	135,287	24,326	58,882	100,731	---	---	---	---	550,462	---	40,733	50,000
PRIOR LAKE	14,319	732,277	539,784	192,493	54,453	346	246,600	---	---	---	312,488	---	---	---	---
PROCTOR	3,023	359,906	338,985	20,921	29,703	5,604	45,020	---	---	61	---	1,419	---	---	---
RAMSEY	17,372	348,331	308,238	40,093	117,933	---	158,026	---	---	---	7,000	---	---	---	---
RED WING	15,792	1,056,553	960,479	96,074	68,490	10,288	154,276	---	---	---	170,649	228,894	---	---	---
REDWOOD FALLS	5,197	464,107	323,061	141,046	292,886	73,399	360,533	120,295	---	47,640	20,000	1,028,258	---	73,399	100,000

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

**TABLE 10**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
RICHFIELD [3]	34,470	4,031,366	4,347,889	(316,523)	105,136	---	(211,387)	---	---	---	(25,390)	152,395	---	---	---
ROBBINSDALE	14,179	884,300	589,043	295,257	27,152	3,677	318,732	---	---	---	---	1,100,078	---	3,677	---
ROCHESTER	78,276	4,029,672	3,393,718	635,954	128,824	---	764,778	---	---	---	---	958,959	---	---	---
ROCKFORD	3,252	266,509	164,325	102,184	42,232	23,563	120,853	---	---	---	---	117,485	---	23,563	86,207
ROSEMOUNT	12,772	687,030	687,478	(448)	229,562	97,129	131,985	---	---	---	138,325	1,066,795	---	90,877	995,000
ROSEVILLE	34,194	3,423,034	3,620,034	(197,000)	---	---	(197,000)	---	---	---	---	80,375	---	---	---
SARTELL [3]	8,077	753,234	711,225	42,009	58,470	---	100,479	---	---	---	45,000	1,956,204	---	---	---
SAUK CENTRE	3,828	379,156	252,580	126,576	11,002	---	137,578	---	---	---	---	194,116	---	---	---
SAUK RAPIDS	9,458	437,169	381,063	56,106	32,888	32,139	56,855	---	---	---	(24,726)	122,847	---	32,139	55,000
SAVAGE [3]	16,002	3,197,832	2,770,925	426,907	318,005	93,133	651,779	---	---	---	---	151,200	---	91,983	235,000
SHAKOPEE	15,311	1,232,724	667,932	564,792	165,668	86,740	643,720	---	---	---	179,597	332,393	---	86,740	40,000
SHOREVIEW	26,378	1,229,479	1,089,742	139,737	172,904	114,453	198,188	---	---	---	87,750	230,613	---	114,453	289,779
SHOREWOOD	6,955	252,866	272,071	(19,205)	165,572	120,737	25,630	15	---	---	---	142,388	---	120,737	125,000
SLEEPY EYE	3,726	296,016	271,466	24,550	10,077	27,858	6,769	---	---	---	---	69,158	474,248	25,829	500,000
SOUTH ST. PAUL	20,284	845,526	752,901	92,625	6,783	13,456	85,952	---	---	---	---	266,131	---	12,665	40,000
SPRING LAKE PARK	7,061	387,881	318,625	69,256	72,302	3,448	138,110	---	---	---	---	423,700	---	3,448	22,003
STAPLES	2,999	156,246	173,801	(17,555)	28,111	---	10,556	---	---	---	---	1,608	---	---	---
STEWARTVILLE	5,111	289,939	239,761	50,178	34,317	29,388	55,107	---	---	---	---	62,549	---	29,988	35,000
STILLWATER	16,069	753,165	751,741	1,424	98,176	747	98,853	---	---	---	---	46,465	---	---	---
ST. ANTHONY	8,425	382,693	473,500	(90,807)	410,191	---	319,384	---	---	---	---	---	---	---	---
ST. CHARLES	3,036	225,787	185,609	40,178	17,160	---	57,338	---	---	---	20,167	2,938	---	---	---
ST. CLOUD	59,202	5,547,639	3,960,744	1,586,895	86,667	1,715,560	(41,998)	---	---	---	(267,100)	481,631	---	1,715,560	796,600
ST. JAMES	4,436	513,661	394,893	118,768	16,073	37,579	97,262	---	---	---	---	33,229	---	37,579	135,000
ST. JOSEPH	4,475	154,816	153,674	1,142	3,434	---	4,576	---	---	---	---	693	---	---	---
ST. LOUIS PARK	43,967	2,492,755	2,392,451	100,304	438,775	88,705	450,374	---	---	---	(4,871,038)	141,055	---	---	23,767
ST. PAUL	269,636	29,585,244	25,660,072	3,925,172	3,000,905	1,511,645	5,414,432	---	3,744	312,302	11,434	8,299,114	6,984,775	811,462	11,431,379
ST. PAUL PARK	5,024	280,722	260,790	19,932	3,082	43,507	(20,493)	---	---	---	---	---	---	43,507	40,000
ST. PETER	9,788	1,085,091	570,413	514,678	89,730	278,018	326,390	---	---	(48,577)	83,815	317,546	360,000	228,281	165,000
THIEF RIVER FALLS	8,333	1,319,479	1,276,061	43,418	44,598	278,037	(190,021)	---	---	---	(12,858)	310,675	---	278,037	87,400
TWO HARBORS	3,565	492,060	525,860	(33,800)	247,626	---	213,826	---	---	229,007	---	178,942	---	---	---
VADNAIS HEIGHTS	13,069	552,713	443,027	109,686	85,180	---	194,866	---	---	---	---	20,000	---	49,326	---
VIRGINIA	9,126	1,028,234	849,313	178,921	---	---	178,921	---	---	---	---	508,490	---	---	---
WACONIA	4,898	483,288	483,490	(202)	15,986	188,171	(172,387)	---	---	---	(278,462)	98,123	---	188,171	145,000
WADENA	4,267	324,114	212,467	111,647	33,701	58	145,290	---	---	---	120,668	339,767	---	58	---
WAITE PARK	6,087	308,247	314,225	(5,978)	38,836	---	32,858	---	---	---	---	24,321	---	---	---
WASECA	8,740	895,636	606,496	289,140	42,684	47,976	283,848	---	---	---	29,260	141,743	---	46,793	85,000
WAYZATA	4,099	471,974	325,338	146,636	62,721	---	209,357	---	---	---	52,300	---	---	---	---
WHITE BEAR LAKE	26,152	962,759	857,312	105,447	59,287	---	164,734	---	---	---	163,720	11,865	---	---	---
WILLMAR	18,831	1,330,699	1,188,666	142,033	78,901	56,578	164,356	---	---	---	108,624	---	---	53,317	---
WINDOM	4,591	423,018	280,374	142,644	46,789	13,300	176,133	---	---	---	---	2,842,256	3,930,000	13,300	10,750
WINONA	26,683	1,669,588	926,394	743,194	62,520	136,008	669,706	---	---	---	(150,000)	652,193	265,000	136,008	229,033
WOODBURY	35,720	1,428,944	1,832,207	(403,263)	79,568	162,488	(486,183)	---	---	---	(1,576,500)	1,545,792	---	162,488	240,000
WORTHINGTON	10,461	1,630,006	1,055,263	574,743	317,137	302,328	589,552	---	---	---	---	305,830	---	298,478	110,000
<b>TOTAL</b>	<b>3,225,127</b>	<b>274,567,014</b>	<b>235,383,696</b>	<b>39,183,318</b>	<b>23,750,035</b>	<b>18,465,759</b>	<b>44,467,594</b>	<b>805,781</b>	<b>162,670</b>	<b>850,749</b>	<b>4,120,243</b>	<b>77,339,685</b>	<b>25,831,274</b>	<b>16,462,128</b>	<b>31,825,079</b>

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Income	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
ALBERT LEA	18,009	2,271,836	2,600,874	(329,038)	362,639	313,596	(279,995)	---	---	---	---	159,709	---	178,300	80,000
ANDOVER	22,369	864,066	995,914	(131,848)	24,614	---	(107,234)	---	---	---	10,000	21,383	---	---	---
ANOKA	17,831	1,852,231	1,712,675	139,556	389,267	278,117	250,706	---	---	---	141,000	207,888	---	23,517	102,500
APPLE VALLEY [3]	42,617	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARDEN HILLS	9,692	1,000,408	899,765	100,643	55,831	---	156,474	---	---	---	---	---	---	---	---
AUSTIN	22,008	2,845,336	2,421,465	423,871	225,162	35,001	614,032	---	---	---	123,105	4,492,708	4,000,000	35,001	---
BAXTER [3]	5,021	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BAYPORT	3,134	434,840	390,102	44,738	10,543	---	55,281	---	790	---	(6,364)	---	---	---	---
BELLE PLAINE	3,411	191,331	133,021	58,310	221,828	64,364	215,774	---	---	---	69,415	203,044	---	62,125	20,000
BEMIDJI	11,682	1,227,346	1,427,670	(200,324)	226,759	21,021	5,414	---	---	---	---	503,330	---	21,021	150,000
BENSON	3,319	450,470	367,441	83,029	7,902	13,581	77,350	---	---	---	15,475	70,414	300,520	13,581	324,495
BIG LAKE	4,349	248,761	308,132	(59,371)	31,128	77,246	(105,489)	16,382	---	---	---	---	---	77,246	10,000
BLAINE	43,847	3,393,527	2,787,723	605,804	162,793	---	768,597	---	---	---	---	1,931,116	---	---	---
BLOOMINGTON	87,370	7,115,039	7,369,747	(254,708)	163,909	---	(90,799)	---	---	---	1,224	16,612	---	---	---
BLUE EARTH	3,697	431,738	429,252	2,486	82,105	118,896	(34,305)	---	---	---	---	30,683	---	118,896	1,400,000
BRAINERD	13,160	797,911	871,214	(73,303)	121,612	628	47,681	---	---	---	36,000	1,272,811	---	---	---
BRECKENRIDGE	3,714	134,485	91,687	42,798	826	---	43,624	---	---	---	---	117,826	---	---	---
BROOKLYN CENTER	28,515	2,251,684	2,068,982	182,702	114,333	---	297,035	---	---	---	---	911,299	---	---	---
BROOKLYN PARK	62,499	4,751,384	4,110,904	640,480	373,346	942	1,012,884	---	---	---	374,330	40,353	---	---	---
BUFFALO	9,324	1,696,391	753,422	942,969	40,958	812,906	171,021	---	---	---	---	6,881,975	6,214,450	812,906	370,000
BURNSVILLE	57,578	4,147,377	4,117,950	29,427	127,916	---	157,343	---	---	---	101,649	111,447	---	---	---
CALEDONIA	2,957	233,934	204,867	29,067	3,294	19,286	17,075	---	---	---	---	480	---	19,286	24,198
CAMBRIDGE	5,337	1,543,808	864,556	679,252	17,849	349,109	347,992	---	---	---	216,000	430,648	424,952	349,109	2,868,978
CANNON FALLS	3,557	287,316	290,659	(3,343)	19,733	---	16,390	---	---	---	---	2,013	---	---	---
CHAMPLIN	20,307	1,294,115	1,219,725	74,390	115,655	---	190,045	---	---	---	90,098	24,106	---	---	---
CHANHASSEN [3]	16,917	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA	14,817	1,364,446	1,426,918	(62,472)	317,748	28,568	226,708	---	---	---	2,817	107,736	---	25,007	195,000
CHISHOLM	5,141	550,262	504,970	45,292	3,655	76,109	(27,162)	---	---	---	---	12,652	---	76,109	77,586
CIRCLE PINES	4,772	269,076	268,984	92	24,151	---	24,243	---	---	---	---	1,604	---	---	---
CLOQUET	11,180	1,092,805	785,529	307,276	114,913	---	422,189	9,489	---	52,174	(116,620)	197,199	---	---	---
COLUMBIA HEIGHTS	18,699	1,119,989	1,126,649	(6,660)	174,184	23,905	143,619	---	---	---	---	82,584	118,188	---	---
COON RAPIDS	61,260	3,694,037	3,788,389	(94,352)	68,593	---	(25,759)	---	---	---	---	263,000	13,823	---	---
COTTAGE GROVE	30,094	1,442,827	1,381,953	60,874	64,792	50,067	75,599	---	---	---	---	---	---	50,067	95,670
CROOKSTON	8,116	274,721	236,073	38,648	13,768	60,273	(7,857)	---	---	---	---	---	---	60,273	30,000
CRYSTAL	23,651	1,671,173	1,620,924	50,249	121,758	---	172,007	---	---	---	---	31,134	---	---	---
DEEPHAVEN	3,695	293,166	412,844	(119,678)	15,388	---	(104,290)	---	---	---	---	---	---	---	---
DELANO	3,274	580,469	432,366	148,103	89,407	150,897	86,613	---	---	---	11,500	231,682	---	150,897	177,628
DETROIT LAKES	7,316	1,014,390	946,496	67,894	64,541	88,473	43,962	---	15,803	---	---	984,623	---	88,473	71,249
DILWORTH	3,006	227,375	271,676	(44,301)	12,236	---	(32,065)	---	---	---	---	53,723	---	---	---
DULUTH	85,225	13,834,615	13,063,295	771,320	146,594	304,165	613,749	---	---	---	129,588	959,269	---	279,346	780,000
EAGAN	59,021	4,022,590	4,320,682	(298,092)	866,302	---	568,210	---	---	---	---	15,952	75,174	---	---
EAST GRAND FORKS	9,048	356,947	576,076	(219,129)	---	---	(219,129)	---	---	---	---	98,175	---	---	---
EDEN PRAIRIE	49,287	2,976,226	4,089,215	(1,112,989)	---	---	(1,112,989)	---	---	---	---	---	---	---	---
EDINA [3]	47,113	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER	14,667	1,066,348	573,531	492,817	102,249	220,811	374,255	---	---	---	6,000	239,269	---	217,796	205,000
ELY	3,891	382,672	334,146	48,526	25,410	---	73,936	---	---	---	---	254,414	---	---	---
EVELETH [23] [24]	3,983	307,948	233,654	74,294	---	---	74,294	---	---	---	---	---	---	---	---
FAIRMONT	11,339	1,192,990	801,152	391,838	14,226	62,276	343,788	---	---	---	64,752	516,057	---	34,004	575,000
FALCON HEIGHTS	5,389	542,105	427,421	114,684	46,921	---	161,605	---	---	---	---	---	---	---	---
FARIBAULT	19,016	1,917,405	1,136,836	780,569	24,583	11,633	793,519	---	---	---	206,922	1,393,094	---	11,633	55,000
FARMINGTON	9,763	1,083,273	830,976	252,297	53,247	---	305,544	---	---	---	---	50,055	27,218	---	---
FERGUS FALLS	13,217	1,591,221	1,605,793	(14,572)	154,735	178,702	(38,539)	---	---	---	---	51,750	149,020	178,702	239,265
FOREST LAKE [3]	6,691	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FRIDLEY [3]	28,419	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLENCOE	5,247	649,803	405,504	244,299	21,979	159,074	107,204	---	---	---	12,150	82,309	---	159,074	85,000
GLENWOOD	2,630	313,662	537,759	(224,097)	106,829	63,373	(180,641)	---	---	---	---	6,275	---	63,373	105,000

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Income	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
GOLDEN VALLEY [3]	20,986	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GOODVIEW	3,280	421,973	297,761	124,212	22,392	---	146,604	---	---	---	---	27,824	---	---	---
GRAND RAPIDS	8,434	4,746,021	5,044,206	(298,185)	29,650	45,724	(314,259)	---	---	---	---	109,686	---	40,373	360,000
GRANITE FALLS	3,081	258,067	257,499	568	11,326	23,176	(11,282)	---	---	---	9,582	32,827	---	23,176	59,320
HASTINGS	17,268	1,005,729	1,095,164	(89,435)	71,679	---	(17,756)	---	---	---	20,000	2,076	---	---	---
HERMANTOWN	7,182	199,291	271,113	(71,822)	75,048	---	3,226	---	---	---	(2,300)	87,842	---	---	---
HIBBING	17,783	1,485,911	1,281,855	204,056	27,184	151,962	79,278	---	---	---	---	373,601	1,926,492	120,735	2,085,000
HOPKINS	16,559	1,549,098	1,362,329	186,769	72,450	---	259,219	---	---	---	---	324,916	---	---	---
HUGO [3]	5,820	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON	12,710	1,946,350	1,457,578	488,772	216,009	148,513	556,268	---	1,000	75,000	48,665	---	---	138,747	475,000
INDEPENDENCE	3,145	52,854	100,529	(47,675)	4,843	---	(42,832)	---	---	---	---	---	---	---	---
INTERNATIONAL FALLS [3]	7,751	---	---	---	---	---	---	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS	27,917	1,333,932	1,502,459	(168,527)	51,821	50	(116,756)	---	11,450	---	10,400	---	---	50	35,000
JACKSON	3,546	253,164	231,750	21,414	44,390	37,326	28,478	---	---	---	(196,500)	41,942	---	37,326	25,000
JORDAN	3,142	255,151	131,649	123,502	18,431	22,242	119,691	---	---	---	73,764	47,159	---	22,127	30,000
KASSON	4,211	256,392	342,381	(85,989)	54,892	66,559	(97,656)	---	---	---	---	11,195	753,315	66,559	30,000
LA CRESCENT	4,632	325,475	281,078	44,397	66,602	---	110,999	---	---	561	102,227	17,372	---	---	---
LAKE CITY	4,544	476,608	438,827	37,781	71,159	111,425	(2,485)	---	46,631	13,930	(150,000)	215,150	---	93,425	80,091
LAKE ELMO	6,328	225	6,937	(6,712)	---	168	(6,880)	---	---	---	---	---	---	168	---
LAKEVILLE	37,303	2,176,971	2,831,232	(654,261)	47,743	---	(606,518)	---	---	---	38,603	28,452	---	---	---
LAUDERDALE [*]	2,716	215,865	197,267	18,598	4,503	---	23,101	---	---	---	---	---	---	---	---
LE SUEUR	3,848	516,194	425,774	90,420	41,357	46,020	85,757	---	---	---	---	9,293	---	46,020	185,000
LINO LAKES	14,560	628,536	696,099	(67,563)	18,443	---	(49,120)	---	---	---	---	18,817	---	---	---
LITCHFIELD	6,278	1,137,106	762,795	374,311	71,058	264,028	181,341	16,523	---	6,657	65,000	628,981	---	264,028	185,000
LITTLE CANADA	9,564	793,450	889,508	(96,058)	31,901	---	(64,157)	---	---	---	---	---	---	---	---
LITTLE FALLS	7,653	678,837	807,035	(128,198)	69,541	---	(58,657)	---	---	---	82,483	13,003	---	---	---
LONG PRAIRIE	2,837	327,317	235,385	91,932	59,088	---	151,020	---	---	---	---	55,000	---	---	---
LUVERNE	4,625	831,014	500,622	330,392	154,071	92,280	392,183	65,508	---	26,347	42,700	22,631	---	92,280	213,300
MAHTOMEDI	7,097	522,613	537,553	(14,940)	30,561	---	15,621	---	---	---	---	67,183	---	---	---
MANKATO [3]	31,850	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MAPLE GROVE	46,181	2,863,718	3,554,195	(690,477)	695,847	---	5,370	---	---	---	378,000	12,972	---	---	---
MAPLEWOOD	34,771	2,899,484	3,441,315	(541,831)	281,926	10,038	(269,943)	---	---	---	6,170	34,416	---	---	---
MARSHALL	12,542	2,379,770	1,982,049	397,721	187,556	519,121	66,156	---	---	---	(623,009)	91,167	---	519,121	899,515
MEDINA	3,800	194,638	193,358	1,280	29,631	---	30,911	---	---	---	---	---	---	---	---
MELROSE	2,741	1,293,775	672,125	621,650	214,742	39,526	796,866	---	---	---	84,611	164,485	---	41,407	185,000
MENDOTA HEIGHTS	10,991	1,218,725	1,348,355	(129,630)	84,764	---	(44,866)	25,305	---	4,437	(7,500)	---	---	---	---
MINNEAPOLIS	362,090	45,567,000	40,661,000	4,906,000	300,000	2,264,000	2,942,000	---	---	---	471,000	67,000	---	2,111,000	1,345,000
MINNETONKA [3]	52,176	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETRISTA	4,000	200,493	347,993	(147,500)	3,079	---	(144,421)	---	---	---	(65,200)	8,333	---	---	---
MONTEVIDEO [3]	5,516	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MONTICELLO	6,749	668,132	1,188,636	(520,504)	41,736	820	(479,588)	---	---	---	---	---	---	---	---
MOORHEAD	33,812	2,963,644	3,529,835	(566,191)	340,801	282,824	(508,214)	---	---	---	153,344	514,949	334,890	282,824	345,158
MORA	2,999	517,353	384,964	132,389	13,051	---	145,440	---	---	---	205,000	28,127	---	---	---
MORRIS [3]	5,739	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MOUND	9,742	959,110	1,013,287	(54,177)	23,847	31,649	(61,979)	---	---	---	17,000	---	---	31,649	38,500
MOUNDS VIEW	12,854	1,195,591	1,186,153	9,438	64,665	---	74,103	---	---	---	30,000	13,298	---	---	---
MOUNTAIN IRON	3,336	177,213	158,720	18,493	9,952	---	28,445	---	---	---	---	12,004	---	---	---
NEW BRIGHTON	22,768	1,679,284	1,725,407	(46,123)	93,795	14,224	33,448	---	---	---	85,000	---	19,490	14,224	128,000
NEW HOPE [3]	21,658	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW PRAGUE	4,152	600,116	385,123	214,993	175,410	273,693	116,710	22,794	---	7,433	138,256	---	---	256,575	100,000
NEW ULM	14,001	1,505,889	1,687,103	(181,214)	349,126	266,348	(98,436)	---	---	---	4,858	110,189	---	266,348	172,381
NEWPORT	3,713	254,910	221,693	33,217	8,031	---	41,248	---	---	---	---	---	---	---	---
NORTH BRANCH [*]	6,079	174,441	140,881	33,560	23,217	14,481	42,296	912	---	---	47,538	---	---	14,481	25,000
NORTH MANKATO	11,680	744,043	815,679	(71,636)	21,833	86,287	(136,090)	---	---	---	125,169	21,643	---	86,287	20,000
NORTH ST. PAUL	12,780	933,330	958,762	(25,432)	7,631	---	(17,801)	---	---	---	---	---	---	---	---
NORTHFIELD	16,051	1,435,991	802,652	633,339	162,316	76,219	719,436	---	---	---	---	1,357,747	---	2,338	80,000

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Income	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
NORWOOD-YOUNG AMERICA	2,981	250,750	390,787	(140,037)	27,528	---	(112,509)	---	---	---	20,453	50,791	---	---	---
OAK PARK HEIGHTS	4,033	322,671	345,160	(22,489)	73,038	---	50,549	---	---	---	50,601	4,722	---	---	---
OAKDALE	25,419	2,139,186	2,078,648	60,538	53,440	---	113,978	---	---	---	178,954	1,860	---	---	---
OLIVIA	2,613	242,739	231,212	11,527	20,370	13,466	18,431	13,866	---	6,504	---	638,825	---	13,466	35,000
ORONO	7,671	638,280	688,989	(50,709)	137,008	26,772	59,527	2,378	10,932	13,875	---	197,935	---	26,772	121,055
OSSEO	2,625	203,396	214,320	(10,924)	26	---	(10,898)	---	---	---	(41,908)	53,922	---	---	---
OWATONNA	20,920	1,547,738	1,110,065	437,673	393,444	---	831,117	---	---	---	855,788	132,113	---	---	---
PARK RAPIDS	3,020	217,325	96,211	121,114	8,976	---	130,090	---	---	---	12,500	4,466	---	---	---
PINE CITY	2,789	320,797	131,478	189,319	91,956	6,419	274,856	37,795	---	5,913	---	15,535	---	6,419	30,000
PIPESTONE	4,522	386,297	246,252	140,045	22,721	52,059	110,707	1,022	---	---	15,000	301,248	301,247	51,667	111,050
PLAINVIEW	2,927	459,389	448,827	10,562	3,449	---	14,011	---	---	---	---	32,016	---	---	---
PLYMOUTH	61,620	4,723,569	5,580,402	(856,833)	155,455	---	(701,378)	---	---	---	95,979	---	---	---	---
PRINCETON	3,900	506,517	343,143	163,374	29,198	160,219	32,353	---	---	---	---	89,432	---	160,219	148,451
PRIOR LAKE	14,319	1,442,688	1,140,797	301,891	54,454	347	355,998	---	---	---	312,489	---	---	---	---
PROCTOR	3,023	289,361	225,831	63,530	11,853	---	75,383	---	---	---	---	14,130	---	---	---
RAMSEY	17,372	326,705	324,913	1,792	33,058	---	34,850	---	---	---	4,000	5,048	---	---	---
RED WING	15,792	2,060,027	1,591,431	468,596	86,483	10,274	544,805	---	---	---	103,069	117,044	---	---	---
REDWOOD FALLS	5,197	368,979	349,859	19,120	130,320	11,564	137,876	28,763	---	11,438	15,000	4,635,477	---	11,564	30,000
RICHFIELD [3]	34,470	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE	14,179	1,098,355	1,077,972	20,383	67,156	76	87,463	---	---	---	---	729,155	---	---	---
ROCHESTER	78,276	7,475,656	7,596,249	(120,593)	726,582	1,122,591	(516,602)	135,854	---	39,191	495,573	1,394,178	---	1,122,278	650,000
ROCKFORD	3,252	264,081	186,251	77,830	26,760	17,357	87,233	---	---	---	---	1,197,819	---	17,357	23,793
ROSEMOUNT	12,772	863,875	1,204,927	(341,052)	175,276	1,112	(166,888)	---	---	---	183,698	235,724	---	---	---
ROSEVILLE	34,194	3,067,331	2,976,251	91,080	107,621	---	198,701	---	---	---	---	68,679	---	---	---
SARTELL [3]	8,077	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE	3,828	518,893	389,285	129,608	24,113	39,839	113,882	---	---	---	---	213,394	---	39,839	51,172
SAUK RAPIDS	9,458	487,405	573,955	(86,550)	47,917	29,411	(68,044)	---	---	---	(17,059)	81,382	---	29,411	35,000
SAVAGE [3]	16,002	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	15,311	2,307,844	1,744,108	563,736	287,705	133,935	717,506	---	---	---	---	169,554	---	133,935	---
SHOREVIEW	26,378	1,919,823	2,247,927	(328,104)	170,284	---	(157,820)	---	---	---	87,750	118,434	---	---	---
SHOREWOOD	6,955	758,124	790,399	(32,275)	63,771	---	31,496	---	---	---	---	---	---	---	---
SLEEPY EYE	3,726	265,586	79,376	186,210	43,803	57,333	172,680	---	---	---	45,000	252,405	468,736	57,333	525,000
SOUTH ST. PAUL	20,284	2,410,212	2,386,749	23,463	13,565	---	37,028	---	---	---	---	155,227	---	---	---
SPRING LAKE PARK	7,061	497,477	508,833	(11,356)	29,649	---	18,293	---	---	---	---	---	---	---	---
STAPLES	2,999	151,106	169,394	(18,288)	8,468	---	(9,820)	---	---	---	---	1,874	---	---	---
STEWARTVILLE	5,111	346,633	406,488	(59,855)	45,873	46,579	(60,561)	---	---	---	---	4,774	---	46,579	35,000
STILLWATER	16,069	1,343,478	1,646,483	(303,005)	113,321	---	(189,684)	---	---	---	---	1,278	---	---	---
ST. ANTHONY	8,425	545,885	682,673	(136,788)	37,013	---	(99,775)	---	---	---	---	---	---	---	---
ST. CHARLES	3,036	324,168	266,948	57,220	9,058	1,515	64,763	---	---	---	11,739	---	---	1,515	20,000
ST. CLOUD	59,202	3,438,856	3,130,609	308,247	1,157,717	205,525	1,260,439	---	---	---	171,000	5,955,742	---	205,525	463,400
ST. JAMES	4,436	380,778	485,751	(104,973)	13,859	---	(91,114)	---	---	---	69,310	44,211	---	---	---
ST. JOSEPH	4,475	197,081	224,096	(27,015)	30,866	---	3,851	---	---	---	---	693	---	---	---
ST. LOUIS PARK	43,967	3,966,875	4,456,122	(489,247)	127,609	---	(361,638)	---	---	---	---	207,714	---	---	---
ST. MICHAEL	7,262	625,821	397,810	228,011	81,321	174,152	135,180	---	---	---	---	21,131	---	174,152	156,213
ST. PAUL	269,636	39,348,196	28,164,645	11,183,551	4,950,507	7,927,025	8,207,033	---	347,597	46,856	6,555,805	90,231	---	7,586,401	3,425,488
ST. PAUL PARK	5,024	338,581	338,009	572	---	---	572	---	---	---	---	---	---	---	---
ST. PETER	9,788	630,205	1,139,906	(509,701)	670,283	9,623	150,959	---	562,999	82,332	51,911	1,008,354	821,000	9,623	55,000
THIEF RIVER FALLS	8,333	371,823	441,448	(69,625)	42,998	46	(26,673)	---	---	---	---	12,858	---	---	---
TWO HARBORS	3,565	685,262	767,091	(81,829)	162,250	72,639	7,782	105,110	---	19,869	11,739	10,094	---	72,639	119,314
VADNAIS HEIGHTS	13,069	953,925	976,441	(22,516)	136,323	---	113,807	---	---	---	15,000	30,635	---	---	---
VIRGINIA	9,126	1,358,041	928,389	429,652	---	165,473	264,179	---	---	---	---	140,152	---	165,473	295,000
WACONIA	4,898	695,469	822,001	(126,532)	42,072	---	(84,460)	---	---	---	(241,538)	96,857	---	---	---
WADENA	4,267	428,537	367,530	61,007	32,800	23,979	69,828	---	---	---	70,334	873	---	23,979	75,000
WAITE PARK	6,087	264,914	471,317	(206,403)	26,841	---	(179,562)	---	---	---	---	50,611	---	---	---
WASECA	8,740	915,141	904,394	10,747	144,486	---	(82,631)	---	---	---	29,260	225,983	---	142,306	75,000
WAYZATA	4,099	602,963	582,382	20,581	43,885	---	64,466	---	---	---	31,500	147,506	---	---	---

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Income	Expense								Interest Payments	Principal Payments
WEST ST. PAUL	19,496	1,632,104	1,562,406	69,698	154,815	---	224,513	---	---	---	81,581	20,403	---	---	---
WHITE BEAR LAKE	26,152	1,848,131	1,871,342	(23,211)	13,605	---	(9,606)	---	---	---	134,300	---	---	---	---
WILLMAR	18,831	2,055,355	1,705,901	349,454	314,698	---	664,152	---	---	---	115,306	70,306	---	---	205,000
WINDOM	4,591	573,477	491,437	82,040	23,150	100,193	4,997	---	---	---	---	119,745	---	100,193	152,818
WINONA	26,683	2,075,119	1,211,149	863,970	252,980	253,341	863,609	---	---	---	(834,166)	3,123,177	---	253,341	288,467
WOODBURY	35,720	2,256,884	2,591,402	(334,518)	54,741	---	(279,777)	---	---	---	73,500	278,463	---	---	---
WORTHINGTON	10,461	1,217,978	1,307,144	(89,166)	229,186	76,023	63,997	---	---	---	---	135,537	---	74,758	95,000
<b>TOTAL</b>	<b>3,259,273</b>	<b>284,072,531</b>	<b>262,774,543</b>	<b>21,297,988</b>	<b>21,991,635</b>	<b>19,355,095</b>	<b>23,934,528</b>	<b>482,259</b>	<b>996,202</b>	<b>338,517</b>	<b>12,004,904</b>	<b>50,440,080</b>	<b>15,565,092</b>	<b>18,203,754</b>	<b>22,364,055</b>

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

**TABLE 12**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,009	55,333	121,491	(66,158)	2,379	61	(63,840)	---	---	---	(100,000)	382	---	---	---
ANOKA [*]	17,831	671,919	644,162	27,757	7,585	---	35,342	---	---	---	---	---	---	---	---
BEMIDJI	11,682	555,818	486,899	68,919	128,840	---	197,759	---	---	---	---	74,900	---	---	---
BENSON [*]	3,319	129,523	121,500	8,023	8,206	---	16,229	---	---	---	---	---	---	---	---
BLAINE [*]	43,847	1,601,360	1,895,314	(293,954)	118,033	---	(175,921)	---	---	---	---	---	---	---	---
CHAMPLIN [*]	20,307	1,095,858	935,937	159,921	14,489	---	174,410	---	---	---	92,052	---	---	---	---
CHISHOLM	5,141	370,423	400,185	(29,762)	23,386	---	(6,376)	---	---	---	---	5,497	---	---	17,710
CIRCLE PINES [*]	4,772	227,173	244,880	(17,707)	28,955	---	11,248	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS	18,699	1,336,968	1,240,424	96,544	129,169	---	225,713	---	---	---	119,218	---	---	---	---
DEEPHAVEN [*]	3,695	291,325	264,935	26,390	27,219	---	53,609	---	---	---	---	---	---	---	---
DILWORTH	3,006	213,285	203,079	10,206	4,481	---	14,687	---	---	---	---	6,540	---	---	---
EAST GRAND FORKS	9,048	508,254	480,205	28,049	24,211	---	52,260	---	20,000	---	---	940	---	---	---
ELK RIVER [*]	14,667	683,785	678,739	5,046	14,484	---	19,530	---	---	---	---	---	---	---	---
FARMINGTON	9,763	921,164	655,846	265,318	15,538	6,511	274,345	---	---	---	25,398	71,302	---	6,511	---
FERGUS FALLS	13,217	2,721,931	2,676,366	45,565	131,756	102,201	75,120	---	---	---	30,372	1,832	---	101,998	215,000
GLENCOE [*]	5,247	311,229	316,053	(4,824)	---	2,234	(7,058)	---	---	---	---	---	---	2,234	---
GLENWOOD [*]	2,630	86,963	93,134	(6,171)	872	---	(5,299)	---	---	---	---	---	---	---	---
HIBBING	17,783	2,056,710	1,923,906	132,804	15,323	---	148,127	---	11,576	---	---	21,726	---	---	---
HOPKINS	16,559	496,310	576,893	(80,583)	59,203	---	(21,380)	---	---	---	---	---	---	---	---
HUTCHINSON	12,710	484,776	511,185	(26,409)	172,779	---	146,370	---	75,000	---	---	4,830	---	---	---
LA CRESCENT [*]	4,632	145,154	143,147	2,007	447	---	2,454	---	---	---	---	---	---	---	---
LAKE CITY [*]	4,544	178,068	172,339	5,729	2,228	---	7,957	---	---	---	---	---	---	---	---
LITTLE FALLS	7,653	222,855	183,188	39,667	5,390	---	45,057	---	---	---	23,000	---	---	---	---
LUVERNE	4,625	350,652	254,198	96,454	64,282	---	160,736	---	---	---	30,000	27,903	---	---	---
MANKATO [2]	31,850	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNEAPOLIS	362,090	23,057,000	21,211,000	1,846,000	114,000	38,000	1,922,000	---	---	---	1,000	652,000	---	33,000	465,000
MONTEVIDEO [*]	5,516	386,946	386,946	---	---	---	---	---	---	---	---	---	---	---	---
MOORHEAD	33,812	2,329,988	2,386,000	(56,012)	183,240	---	127,228	---	---	---	115,100	148,634	---	---	---
MOUNTAIN IRON	3,336	322,436	255,074	67,362	21,765	---	89,127	---	---	---	---	85,032	---	---	---
NORTH MANKATO	11,680	658,099	664,863	(6,764)	9,806	14,050	(11,008)	---	---	---	---	6,437	---	14,050	20,000
NORTHFIELD [*]	16,051	491,026	495,117	(4,091)	14,574	---	10,483	---	---	---	15,000	---	---	---	---
OSSEO [*]	2,625	111,213	150,630	(39,417)	---	---	(39,417)	---	---	---	---	---	---	---	---
PIPESTONE	4,522	242,838	218,598	24,240	11,045	904	34,381	---	---	---	17,000	---	---	728	2,600
PRINCETON	3,900	261,004	268,921	(7,917)	1,155	8,658	(15,420)	---	---	---	---	17,147	---	7,358	10,882
ROBBINSDALE	14,179	1,138,405	937,852	200,553	84,333	---	284,886	---	---	---	---	---	---	---	---
SHAKOPEE [*]	15,311	624,547	612,738	11,809	7,621	---	19,430	---	---	---	---	---	---	---	---
STILLWATER	16,069	1,187,627	1,248,540	(60,913)	4,223	---	(56,690)	---	---	---	(78,500)	---	---	---	---
ST. CLOUD	59,202	1,424,213	1,393,072	31,141	126,865	---	158,006	---	---	---	---	62,871	---	---	---
ST. JOSEPH [*]	4,475	94,744	72,784	21,960	4,210	---	26,170	---	---	---	10,000	---	---	---	---
ST. LOUIS PARK [*]	43,967	1,994,527	2,192,863	(198,336)	275,153	---	76,817	---	---	---	---	---	---	---	---
ST. PETER	9,788	429,629	438,745	(9,116)	498	---	(8,618)	---	---	---	463	1,774	---	---	---
THIEF RIVER FALLS	8,333	563,083	562,953	130	9,946	---	10,076	---	---	---	---	47,545	---	---	---
VIRGINIA	9,126	1,269,826	1,096,733	173,093	---	---	173,093	---	---	---	---	94,679	---	---	---
WAYZATA [*]	4,099	189,181	200,080	(10,899)	3,714	---	(7,185)	---	---	---	(5,000)	---	---	---	---
WHITE BEAR LAKE [*]	26,152	948,099	925,936	22,163	76,203	---	98,366	---	---	---	34,000	3,196	---	---	---
<b>TOTAL</b>	<b>959,469</b>	<b>53,441,267</b>	<b>50,943,450</b>	<b>2,497,817</b>	<b>1,947,606</b>	<b>172,619</b>	<b>4,272,804</b>	<b>---</b>	<b>11,576</b>	<b>95,000</b>	<b>329,103</b>	<b>1,335,167</b>	<b>---</b>	<b>165,879</b>	<b>731,192</b>

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

**TABLE 13  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALEXANDRIA	8,405	9,498,734	8,904,579	594,155	424,311	492,206	526,260	---	---	---	---	818,123	---	13,055	---	
ANOKA	17,831	13,567,312	11,817,581	1,749,731	309,905	193,351	1,866,285	---	---	---	130,967	1,934,773	---	63,269	---	
AUSTIN	22,008	21,115,477	21,115,477	---	394,062	4,128	389,934	---	---	---	---	1,373,231	---	---	---	
BENSON	3,319	1,594,775	1,335,234	259,541	205,622	---	465,163	---	---	---	123,986	71,691	---	---	---	
BLUE EARTH	3,697	3,436,712	3,176,113	260,599	138,677	148,221	251,055	---	---	---	---	551,127	---	242,727	95,000	
BRAINERD	13,160	8,155,041	7,314,062	840,979	83,000	307	923,672	---	---	---	90,000	103,807	---	---	---	
BRECKENRIDGE [4]	3,714	2,404,601	1,923,599	481,002	69,357	8,411	541,948	---	---	---	---	223,543	---	8,411	13,440	
BUFFALO	9,324	4,500,605	3,738,475	762,130	91,873	98,863	755,140	---	39,011	---	521,388	401,008	820,000	98,863	324,580	
CALEDONIA	2,957	1,237,439	938,142	299,297	13,606	561	312,342	---	---	---	---	155,000	---	561	---	
CHASKA	14,817	11,265,833	8,814,208	2,451,625	402,932	32,024	2,822,533	---	---	---	1,594,910	896,691	---	27,359	215,000	
DELANO	3,274	1,899,583	1,409,647	489,936	598,910	82,241	1,006,605	---	---	352,199	35,224	1,247,613	---	79,194	71,682	
DETROIT LAKES	7,316	5,965,382	5,498,007	467,375	438,956	167,952	738,379	---	---	---	530,000	1,170,373	---	---	---	
EAST GRAND FORKS	9,048	6,018,280	6,395,815	(377,535)	1,782,037	---	1,404,502	---	1,952,891	---	77,678	957,560	---	---	---	
ELK RIVER	14,667	7,636,114	6,182,456	1,453,658	170,507	56,542	1,567,623	---	---	---	187,342	1,652,085	---	11,239	65,000	
ELY	3,891	1,890,368	1,706,177	184,191	43,761	6,300	221,652	---	---	---	---	83,740	---	6,300	40,000	
FAIRMONT	11,339	10,891,694	10,725,599	166,095	413,880	250	579,725	---	---	---	737,403	462,329	---	---	---	
GLENCOE	5,247	4,138,687	3,324,266	814,421	309,156	357,918	765,659	---	---	---	55,986	4,741,325	5,000,000	357,918	327,268	
GRAND RAPIDS	8,434	7,697,597	6,806,039	891,558	333,515	252,880	972,193	---	---	---	---	162,000	---	125,983	56,250	
GRANITE FALLS	3,081	1,627,052	1,511,663	115,389	62,417	---	177,806	---	39,354	8,210	219,966	160,321	---	---	---	
HASTINGS	17,268	1,185,462	815,900	369,562	178,047	434,551	113,058	---	---	---	---	309	6,175,000	434,551	500,000	
HIBBING	17,783	8,098,075	7,786,037	312,038	398,723	339,865	370,896	---	---	---	---	298,027	960,073	303,348	1,595,000	
HUTCHINSON	12,710	12,705,084	10,800,224	1,904,860	327,621	618,281	1,614,200	---	---	---	405,250	1,152,686	---	595,701	1,125,000	
JACKSON	3,546	2,397,876	1,781,418	616,458	53,725	88,221	581,962	---	---	---	---	135,000	---	88,221	125,892	
KASSON	4,211	1,442,354	1,149,830	292,524	41,818	1,874	332,468	---	---	---	---	328,954	---	1,874	---	
LAKE CITY	4,544	5,398,718	4,980,789	417,929	131,600	37,902	511,627	---	12,694	2,520	5,000	418,297	---	---	---	
LE SUEUR	3,848	4,678,831	3,973,255	705,576	111,509	304	816,781	---	---	---	---	347,012	426,707	304	---	
LITCHFIELD	6,278	3,566,267	3,667,385	(101,118)	358,858	6,923	250,817	---	---	---	---	130,000	353,810	---	---	
LUVIERE	4,625	3,298,015	2,376,998	921,017	133,449	998	1,053,468	---	---	---	---	248,602	827,235	---	998	
MARSHALL	12,542	16,916,293	15,478,740	1,437,553	1,050,651	1,079,588	1,408,616	---	---	---	---	252,291	---	490,410	295,750	
MELROSE	2,741	3,918,127	3,548,819	369,308	643,183	25,795	986,696	---	---	---	766,906	192,668	---	27,188	137,048	
MOORHEAD	33,812	15,007,219	10,983,831	4,023,388	389,288	334,657	4,078,019	---	---	---	3,104,423	1,169,052	---	177,379	145,500	
MORA	2,999	3,989,195	3,665,679	323,516	166,242	71,840	417,918	---	---	---	---	136,600	20,656	---	71,840	125,000
MOUNTAIN IRON	3,336	924,156	905,995	18,161	29,833	692	47,302	---	---	---	---	30,763	---	692	---	
NEW PRAGUE	4,152	3,789,565	3,794,534	(4,969)	179,171	174,202	---	---	---	---	(5,000)	295,763	---	148,020	200,000	
NEW ULM	14,001	10,108,275	9,649,601	458,674	309,039	70,315	697,398	---	---	---	---	19,836	1,234,639	---	66,108	220,000
NORTH BRANCH	6,079	1,538,407	1,360,895	177,512	48,358	31,945	193,925	---	---	---	---	255,636	---	---	---	
NORTH ST. PAUL	12,780	4,873,348	4,777,919	95,429	96,426	5,991	185,864	---	---	---	---	283,585	---	---	---	
OLIVIA	2,613	1,509,111	920,152	588,959	94,804	14,623	669,140	---	---	---	343,158	124,597	---	14,623	50,000	
OWATONNA	20,920	20,627,263	19,646,745	980,518	441,336	353,556	1,068,298	---	---	---	---	958,656	---	353,556	149,325	
PRINCETON	3,900	3,193,211	3,129,875	63,336	20,437	70,020	13,753	---	---	---	---	133,955	---	31,012	35,605	
PROCTOR	3,023	1,362,006	1,091,009	270,997	57,572	47,107	281,462	---	---	125	---	1,419	---	46,169	20,000	
REDWOOD FALLS	5,197	3,152,961	2,939,731	213,230	501,666	124,828	590,068	---	---	---	100,000	307,723	---	583	---	
ROCHESTER	78,276	71,273,218	68,153,921	3,119,297	4,186,362	206,964	7,098,695	---	---	---	---	5,568,754	---	206,964	200,000	
SAUK CENTRE	3,828	2,227,543	1,888,900	338,643	100,802	60,385	379,060	---	---	---	---	974,684	---	---	---	
SHAKOPEE	15,311	9,177,825	8,364,364	813,461	198,569	174,646	837,384	---	---	---	593,063	1,704,184	---	174,646	153,742	
SLEEPY EYE	3,726	2,049,265	1,610,682	438,583	68,887	---	507,470	---	---	---	---	309,341	---	---	---	
STAPLES	2,999	1,447,433	1,369,688	77,745	30,141	2,598	105,288	---	---	---	---	2,525	---	2,598	---	
ST. CHARLES	3,036	1,336,910	1,095,666	241,244	27,601	1,500	267,345	---	---	---	92,960	216,448	213,150	1,500	---	
ST. CLOUD	59,202	2,058,756	5,155,538	(3,096,782)	122,826	943,605	(3,917,561)	---	---	---	---	5,318	---	943,605	475,000	
ST. JAMES	4,436	2,750,309	2,255,565	494,744	38,968	---	533,712	---	---	---	240,000	44,558	---	---	---	
ST. PETER	9,788	5,008,288	4,619,319	388,969	115,807	8,689	496,087	---	2,234	---	265,797	1,895,381	2,275,000	8,689	75,000	
THIEF RIVER FALLS	8,333	5,856,897	5,517,075	339,822	275,700	239,250	376,272	---	---	---	450,000	316,592	---	---	---	
TWO HARBORS	3,565	1,745,248	1,586,985	158,263	103,110	---	261,373	---	---	543	---	32,500	---	---	---	
VIRGINIA	9,126	6,808,731	7,050,070	(241,339)	164,188	142,649	(219,800)	---	---	---	---	825,510	---	142,649	170,000	
WADENA	4,267	2,654,178	2,250,872	403,306	117,939	1,315	519,930	---	---	---	503,338	219,738	---	1,315	---	
WASECA	8,740	4,448,741	4,327,860	120,881	75,632	1,294	195,219	---	---	---	55,825	213,033	---	1,294	---	
WILLMAR	18,831	12,822,061	10,728,883	2,093,178	656,703	329,525	2,420,356	---	---	---	1,034,845	808,951	---	317,924	1,408,991	
WINDOM	4,591	2,515,136	2,324,289	190,847	203,643	---	394,490	---	---	---	---	195,245	---	---	---	
WORTHINGTON	10,461	8,669,247	7,849,932	819,315	320,490	1,182	1,138,623	---	---	---	---	471,008	---	---	---	
<b>TOTAL</b>	<b>616,953</b>	<b>401,070,891</b>	<b>368,012,109</b>	<b>33,058,782</b>	<b>18,857,208</b>	<b>7,949,835</b>	<b>43,966,155</b>	<b>---</b>	<b>2,043,950</b>	<b>365,831</b>	<b>14,516,821</b>	<b>41,340,068</b>	<b>15,443,223</b>	<b>5,688,640</b>	<b>8,415,073</b>	

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

**TABLE 14  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GLENCOE	5,247	4,822,834	4,696,293	126,541	---	---	126,541	---	---	---	---	---	---	161,593	---
GRANITE FALLS [11]	3,081	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON [11]	12,710	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JACKSON [11]	3,546	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE CITY [14]	4,544	4,138,291	4,027,833	110,458	27,840	---	138,298	---	---	---	---	---	---	48,691	115,000
MARSHALL [11]	12,542	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MELROSE [11]	2,741	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHFIELD [11]	16,051	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE [11]	3,828	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. PETER [11]	9,788	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VIRGINIA [11]	9,126	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WORTHINGTON [11]	10,461	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>TOTAL</b>	<b>93,665</b>	<b>8,961,125</b>	<b>8,724,126</b>	<b>236,999</b>	<b>27,840</b>	<b>---</b>	<b>264,839</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>210,284</b>	<b>115,000</b>

**TABLE 15  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GLENCOE	5,247	11,837,961	9,677,392	2,160,569	377,080	84,641	2,453,008	---	---	---	150,000	4,743,189	1,721,273	68,565	2,692,095
GRANITE FALLS [11]	3,081	7,269,117	7,029,239	239,878	238,711	80,269	398,320	---	---	---	---	2,061,020	1,810,320	80,269	262,700
HUTCHINSON [11]	12,710	28,221,205	26,774,691	1,446,514	613,759	973,333	1,086,940	---	---	---	---	2,424,603	6,186,771	973,333	7,515,839
JACKSON [11] [21]	3,546	2,042,293	2,210,461	(168,168)	96,517	---	(71,651)	---	---	---	(229,284)	78,676	---	---	---
LAKE CITY [14]	4,544	3,415,888	3,674,712	(258,824)	409,658	10,662	140,172	---	---	---	---	213,547	---	---	---
LUVERNE	4,625	7,041,351	6,890,871	150,480	90,420	76,600	164,300	---	---	---	---	257,096	---	68,626	99,641
MARSHALL [11] [14] [19]	12,542	15,110,159	13,900,527	1,209,632	651,480	238,663	1,622,449	---	---	---	548,338	2,820,427	---	129,132	518,628
MELROSE [11] [13] [21] [28]	2,741	5,891,544	5,452,645	438,899	191,572	117,867	512,604	---	---	---	---	84,492	---	118,660	320,000
NORTHFIELD [11]	16,051	17,162,859	15,313,941	1,848,918	812,849	347,923	2,313,844	---	---	---	---	860,410	---	410,448	360,000
REDWOOD FALLS	5,197	6,550,281	6,246,197	304,084	253,838	15,000	542,922	---	---	---	---	324,537	---	---	---
SAUK CENTRE [11]	3,828	6,879,128	6,175,540	703,588	152,518	240,297	615,809	43,577	---	---	---	1,159,668	---	240,297	208,860
SLEEPY EYE	3,726	2,926,786	2,516,694	410,092	139,923	3,751	546,264	---	---	---	---	166,348	---	3,728	15,000
ST. PETER [11]	9,788	8,549,123	8,051,200	497,923	283,342	115,346	665,919	---	---	---	---	605,810	---	115,346	203,656
VIRGINIA [11]	9,126	32,989,659	31,980,779	1,008,880	552,211	167,097	1,393,994	---	---	---	---	2,250,473	---	463,140	685,245
WACONIA	4,898	44,622,319	42,011,403	2,610,916	1,692,366	---	4,303,282	---	---	---	---	3,698,530	---	661,399	836,708
WILLMAR	18,831	48,577,838	47,484,770	1,093,068	748,930	13,732	1,828,266	---	---	---	---	7,118,485	---	524,412	1,329,971
WINDOM [12] [19]	4,591	6,655,961	5,818,811	837,150	230,436	---	1,067,586	---	---	---	178,949	1,623,215	---	21,925	107,162
WORTHINGTON [11]	10,461	15,166,232	14,080,181	1,086,051	457,923	283,397	1,260,577	---	---	---	---	1,278,959	---	275,661	173,764
<b>TOTAL</b>	<b>135,533</b>	<b>270,909,704</b>	<b>255,290,054</b>	<b>15,619,650</b>	<b>7,993,533</b>	<b>2,768,578</b>	<b>20,844,605</b>	<b>43,577</b>	<b>---</b>	<b>---</b>	<b>648,003</b>	<b>31,769,485</b>	<b>9,718,364</b>	<b>4,154,941</b>	<b>15,329,269</b>

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

**TABLE 16  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF GAS ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AUSTIN	22,008	10,459,492	10,311,502	147,990	316,963	4,009	460,944	---	---	---	---	1,107,929	---	---	---
CIRCLE PINES [29]	4,772	1,885,118	1,823,878	61,240	72,205	46,779	86,666	---	---	---	(1,146)	113,823	436,500	38,151	20,000
DULUTH	85,225	27,045,434	26,993,236	52,198	277,381	8,770	320,809	---	---	---	35,643	456,755	---	---	---
HIBBING	17,783	3,061,359	2,828,000	233,359	---	---	233,359	---	---	---	---	239,466	---	---	---
HUTCHINSON	12,710	6,854,415	6,368,878	485,537	548,795	4,953	1,029,379	---	---	---	270,166	205,169	---	1,129	---
NEW ULM	14,001	4,592,207	4,996,587	(404,380)	179,073	---	(225,307)	---	---	---	10,525	196,186	---	---	---
OWATONNA	20,920	9,414,731	9,344,052	70,679	181,018	275,160	(23,463)	---	---	---	---	285,064	---	275,160	172,860
TWO HARBORS	3,565	1,817,607	1,849,660	(32,053)	149,520	---	117,467	---	---	760	29,000	148,656	---	---	---
VIRGINIA [*]	9,126	1,574,941	1,402,140	172,801	---	---	172,801	---	---	---	---	136,683	---	---	---
<b>TOTAL</b>	<b>190,110</b>	<b>66,705,304</b>	<b>65,917,933</b>	<b>787,371</b>	<b>1,724,955</b>	<b>339,671</b>	<b>2,172,655</b>	<b>---</b>	<b>---</b>	<b>760</b>	<b>344,188</b>	<b>2,889,731</b>	<b>436,500</b>	<b>314,440</b>	<b>192,860</b>

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

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELLE PLAINE	3,411	142,769	145,139	(2,370)	26,449	---	24,079	21,331	---	---	---	---	---	---	---
CANNON FALLS	3,557	93,083	63,144	29,939	18,930	---	48,869	---	---	---	---	7,262	---	---	---
COTTAGE GROVE	30,094	587,700	560,841	26,859	4,676	---	31,535	---	---	---	(54,193)	5,814	---	---	---
FALCON HEIGHTS	5,389	74,185	66,771	7,414	1,805	---	9,219	---	---	---	2,540	---	---	---	---
JACKSON	3,546	112,157	103,040	9,117	27,953	---	37,070	---	---	---	---	2,113	---	---	---
NEW PRAGUE	4,152	172,894	144,083	28,811	2,615	---	31,426	---	---	---	---	1,978	---	---	---
NORTH ST. PAUL	12,780	63,104	64,625	(1,521)	3,340	---	1,819	---	---	---	41,300	5,957	---	---	---
OAKDALE [*]	25,419	97,012	153,632	(56,620)	11,610	105	(45,115)	---	---	1,575	---	---	---	---	---
RED WING	15,792	979,742	1,008,457	(28,715)	7	24,582	(53,290)	---	---	---	---	---	---	---	---
SLEEPY EYE	3,726	84,710	111,399	(26,689)	15,222	---	(11,467)	---	---	---	(12,485)	5,324	---	---	---
WHITE BEAR LAKE	26,152	366,546	355,310	11,236	39,602	---	50,838	---	---	---	---	42,185	---	---	---
<b>TOTAL</b>	<b>134,018</b>	<b>2,773,902</b>	<b>2,776,441</b>	<b>(2,539)</b>	<b>152,209</b>	<b>24,687</b>	<b>124,983</b>	<b>21,331</b>	<b>---</b>	<b>1,575</b>	<b>(22,838)</b>	<b>70,633</b>	<b>---</b>	<b>---</b>	<b>---</b>

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

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALEXANDRIA RUNESTONE COMM. CENTER	8,405	252,194	293,141	(40,947)	118,338	39,375	38,016	118,297	---	---	1,318	546,311	---	39,375	---
ANOKA GOLF COURSE	17,831	965,461	947,953	17,508	24,178	806	40,880	---	---	---	---	88,567	---	---	---
APPLE VALLEY GOLF COURSE	42,617	748,520	646,597	101,923	2,597	---	104,520	---	---	---	---	30,305	---	---	---
SPORTS ARENA		454,816	539,360	(84,544)	150,124	104,176	(38,596)	100,000	---	---	(47,000)	208,726	---	104,176	45,000
BLOOMINGTON RECREATIONAL FACILITIES	87,370	2,869,244	2,889,398	(20,154)	577,548	184,442	372,952	227,229	---	216,936	---	711,307	---	184,442	130,000
BLUE EARTH FITNESS CENTER	3,697	16,518	27,557	(11,039)	295	---	(10,744)	---	---	---	(2,000)	902	---	---	---
BROOKLYN CENTER BROWN HERITAGE CENTER	28,515	2,531,083	2,849,290	(318,207)	---	27,148	(345,355)	---	---	---	---	98,512	---	27,148	---
GOLF COURSE		354,380	285,199	69,181	1,729	57,500	13,410	---	---	---	---	---	---	57,500	---
BROOKLYN PARK RECREATION	62,499	2,724,578	2,814,213	(89,635)	40,620	109,378	(158,393)	---	---	250,000	---	4,415,731	3,680,180	109,378	---
BURNSVILLE GOLF COURSE	57,578	232,296	166,826	65,470	20,824	49,334	36,960	---	---	---	(426,669)	12,448	---	49,334	50,000
ICE ARENA		809,071	739,835	69,236	16,621	106,500	(20,643)	---	---	---	(70,000)	58,479	---	106,500	90,000
CHAMPLIN ARENA	20,307	355,351	470,345	(114,994)	65,114	---	(49,880)	---	---	---	(27,225)	75,881	---	---	---
CHASKA COMMUNITY CENTER	14,817	1,379,243	1,881,769	(502,526)	43,005	---	(459,521)	---	---	---	128,167	68,017	---	---	---
GOLF COURSE		451,696	932,066	(480,370)	5,960	---	---	(474,410)	---	---	111,620	289,164	---	---	---
COON RAPIDS GOLF COURSE	61,260	1,733,413	1,361,429	371,984	159,679	118,918	412,745	---	---	---	---	149,016	---	118,918	1,335,000
SWIMMING POOL [*]		---	---	---	13,304	279,231	(265,927)	---	---	---	---	---	---	---	---
COTTAGE GROVE GOLF COURSE	30,094	1,095,679	819,535	276,144	5,454	137,395	144,203	---	---	---	---	32,260	---	121,104	111,884
CRYSTAL WATER SLIDE	23,651	---	---	---	---	6,103	(6,103)	---	---	---	---	115	---	6,103	114,580
DEEPHAVEN MARINA	3,695	37,262	31,973	5,289	4,965	---	10,254	---	---	---	---	9,858	---	---	---
DULUTH CONVENTION CENTER	85,225	5,604,902	6,656,680	(1,051,778)	130,900	622,287	(1,543,165)	---	---	---	(552,200)	143,541	---	615,303	371,825
GOLF COURSE		1,291,056	1,242,739	48,317	36,323	213,836	(129,196)	---	---	---	(289,800)	46,523	---	186,259	200,000
SPIRIT MOUNTAIN [12]		3,250,479	3,405,390	(154,911)	55,918	246,848	(345,841)	---	---	---	(108,275)	294,975	---	246,040	265,000
ZOO		260,253	1,336,088	(1,075,835)	---	199,280	(1,275,115)	---	---	---	(788,977)	111,308	3,285,000	158,677	3,260,000
EAGAN CIVIC ARENA	59,021	421,465	404,649	16,816	7,177	---	23,993	---	---	---	---	40,616	---	---	---
EDINA ARENA	47,113	880,691	921,782	(41,091)	76,040	249,810	(214,861)	---	---	---	(100,000)	3,780,211	---	245,333	51,650
ART CENTER		240,018	351,557	(111,539)	38,105	---	(73,434)	---	---	---	(67,000)	8,502	---	---	---

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

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
EDINA (continued)																
EDINBOROUGH PARK		605,348	1,371,176	(765,828)	374,217	10,662	(402,273)	---	---	---	(1,625,000)	67,410	---	3,952	9,000	
GOLF COURSE		3,170,255	2,523,059	647,196	109,884	573,050	184,030	---	---	---	---	522,821	---	496,123	269,350	
GUN RANGE		10,270	20,048	(9,778)	---	1,062	(10,840)	---	---	---	(22,408)	14,081	---	---	---	
SWIMMING POOL		276,372	307,654	(31,282)	---	133,031	(164,313)	---	---	---	---	44,703	---	36,764	10,000	
FARMINGTON	9,763															
ARENA		166,107	190,732	(24,625)	---	---	(24,625)	---	---	---	9,468	---	---	---	---	
GLENCOE	5,247															
COMMUNITY CENTER [*]		---	150,000	(150,000)	---	1,760	(151,760)	---	---	---	(150,000)	---	---	1,760	---	
GOLDEN VALLEY	20,986															
GOLF COURSE		1,508,208	1,513,872	(5,664)	41,768	3,308	32,796	---	---	---	85,000	285,104	---	2,475	45,000	
GRAND RAPIDS	8,434															
GOLF COURSE		357,035	484,809	(127,774)	5,881	1,724	(123,617)	---	---	---	---	62,657	---	---	---	
GRANITE FALLS	3,081															
CABLE TV [*]		8,500	6,378	2,122	1,066	---	3,188	---	---	---	---	---	---	---	---	
HASTINGS	17,268															
ICE ARENA		196,010	283,176	(87,166)	170,540	---	83,374	97,344	---	22,991	(206,984)	803,341	815,000	---	---	
HIBBING	17,783															
MEMORIAL BLDG. CONCESSION		13,294	3,377	9,917	2,141	---	12,058	---	---	---	---	---	---	---	---	
HOPKINS	16,559															
ART CENTER		32,316	63,992	(31,676)	9,976	---	(21,700)	---	---	---	---	12,513	---	---	---	
PAVILION/ICE ARENA		252,738	257,129	(4,391)	1,385	---	(3,006)	---	---	---	---	2,748	---	---	---	
INVER GROVE HEIGHTS	27,917															
COMMUNITY CENTER		428,544	554,014	(125,470)	133,670	---	8,200	---	---	---	159,590	423	---	---	---	
GOLF COURSE		1,814,527	1,215,463	599,064	87,526	463,844	222,746	---	---	---	---	132,263	---	463,844	140,000	
RECREATION		146,051	510,438	(364,387)	2,357	---	(362,030)	---	---	---	(340,000)	3,217	---	---	---	
JACKSON	3,546															
CABLE TV		257,770	263,600	(5,830)	8,468	---	2,638	---	---	---	30,000	20,704	---	---	---	
LA CRESCENT	4,632															
GOLF COURSE		337,729	310,855	26,874	7,689	---	34,563	---	---	---	---	66,851	---	---	---	
HOCKEY ARENA		16,589	11,684	4,905	71,798	14,473	62,230	---	---	---	---	1,296,682	755,000	14,473	---	
LAKE CITY	4,544															
MARINA		1,012,840	849,790	163,050	152,575	28,630	286,995	---	---	---	46,000	128,500	---	8,630	17,000	
LITTLE FALLS	7,653															
GOLF COURSE		389,859	371,049	18,810	4,960	---	23,770	---	---	---	10,447	35,989	---	---	4,460	
LUVERNE	4,625															
SWIMMING POOL		176,340	310,025	(133,685)	38,287	---	(95,398)	---	---	---	(51,200)	34,626	---	---	---	
MAPLE GROVE	46,181															
COMMUNITY CENTER [*]		493,241	770,528	(277,287)	---	---	(277,287)	---	---	---	(280,612)	2,897	---	---	---	
MAPLEWOOD	34,771															
COMMUNITY CENTER		1,333,835	1,712,914	(379,079)	555	14,797	(393,321)	---	---	---	(275,310)	3,614	---	14,499	---	
MINNEAPOLIS	362,090															
PARK & RECREATION BOARD		9,322,000	8,483,000	839,000	297,000	50,000	1,086,000	---	24,846,000	23,002,000	444,000	499,000	---	---	---	

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

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MINNETONKA	52,176															
HEALTH CLUB		481,392	638,407	(157,015)	914	---	(156,101)	---	---	---	(585,000)	1,232,355	---	---	---	---
ICE ARENA		577,816	723,860	(146,044)	2,540	---	(143,504)	---	---	---	(45,000)	2,196,210	---	---	---	---
MOORHEAD	33,812															
GOLF COURSE		1,038,020	983,943	54,077	67,686	420,283	(298,520)	---	---	---	(404,380)	5,888	---	420,283	145,000	
SPORTS CENTER		369,371	614,431	(245,060)	21,082	62,860	(286,838)	---	---	---	(93,660)	8,691	---	47,833	25,000	
MOUNDS VIEW	12,854															
GOLF COURSE		618,648	658,157	(39,509)	23,434	188,660	(204,735)	---	---	---	---	123,046	---	183,486	9,733	
NEW BRIGHTON	22,768															
DRIVING RANGE		117,530	65,590	51,940	1,576	3,452	50,064	---	---	---	---	996	---	1,525	---	
GOLF COURSE		277,126	207,638	69,488	15,371	1,801	83,058	---	---	---	21,000	8,010	---	1,719	34,390	
NEW HOPE	21,658															
GOLF COURSE		338,761	271,591	67,170	6,187	---	73,357	---	---	---	---	27,828	---	---	---	
ICE ARENA		656,322	726,869	(70,547)	2,798	1,123	(68,872)	---	---	---	---	---	---	---	---	
NEW PRAGUE	4,152															
GOLF COURSE		972,012	873,867	98,145	10,198	6,548	101,795	---	---	---	13,500	228,070	350,000	6,548	37,331	
NORTHFIELD	16,051															
ARENA FACILITY		169,208	203,148	(33,940)	91,525	19,711	37,874	---	---	---	(51,900)	15,511	---	11,275	39,000	
NORWOOD-YOUND AMERICA	2,981															
SWIMMING POOL		23,658	48,706	(25,048)	19,975	---	(5,073)	18,660	---	---	(7,500)	---	---	---	---	
ORONO	7,671															
GOLF COURSE		218,226	164,198	54,028	15,687	---	69,715	---	---	---	---	104,680	---	---	---	
PLYMOUTH	61,620															
ICE CENTER		379,548	495,448	(115,900)	4,956	320	(111,264)	---	---	---	5,250	12,971	---	320	---	
PROCTOR	3,023															
GOLF COURSE		100,368	77,670	22,698	927	10,079	13,546	---	---	---	---	1,396	---	10,079	20,578	
RICHFIELD	34,470															
RECREATION		2,024,194	1,722,324	301,870	110,850	---	412,720	---	---	---	25,950	411,491	---	---	2,902	
ROSEMOUNT	12,772															
ICE ARENA		251,657	295,862	(44,205)	627	147,678	(191,256)	---	---	---	(101,900)	321	---	147,678	20,000	
ROSEVILLE	34,194															
GOLF COURSE		247,870	290,778	(42,908)	11,725	---	(31,183)	---	---	---	---	57,136	---	---	---	
SAUK CENTRE	3,828															
ARENA		75,179	110,048	(34,869)	1,435	20,640	(54,074)	---	---	---	(30,000)	34,241	---	9,931	---	
SHAKOPEE	15,311															
RECREATION		445,803	784,428	(338,625)	13,434	---	(325,191)	---	---	---	(301,140)	2,661	---	---	---	
STAPLES	2,999															
COMMUNITY CENTER		98,895	215,952	(117,057)	116,912	---	(145)	65,067	---	42,545	---	6,809	---	---	---	
STILLWATER	16,069															
LILY LAKE PARK		7,927	51,047	(43,120)	11,370	---	(31,750)	---	---	---	(31,100)	72,999	---	---	---	

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

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ST. CLOUD	59,202															
ATHLETIC COMPLEX		631,504	891,282	(259,778)	528,916	99,344	169,794	98,070	---	277,682	(472,324)	3,556,400	---	99,344	---	---
CIVIC CENTER		782,654	1,078,650	(295,996)	103,719	2,958	(195,235)	---	---	---	152,342	93,127	---	---	---	---
ST. PAUL	269,636															
ATHLETIC PROGRAMMING		383,283	367,276	16,007	8,945	---	24,952	---	---	---	---	---	---	---	---	---
CIVIC CENTER		5,891,021	5,880,195	10,826	291,619	196,000	106,445	53,493	---	---	743,960	82,397	---	---	---	---
MARINA		299,061	439,126	(140,065)	26,020	---	(114,045)	---	13,522	4,507	1,480	19,547	---	---	---	---
RECREATION CENTERS [*]		337,342	318,967	18,375	---	---	18,375	---	---	---	---	---	---	---	---	---
SPECIAL RECREATION [*]		118,541	73,036	45,505	---	---	45,505	---	68,534	3,294	33,651	---	---	---	---	---
SPORTS DOME		55,116	238,794	(183,678)	101,050	234,731	(317,359)	---	---	---	(74,123)	2,055,316	---	230,305	---	---
ST. PETER	9,788															
COMMUNITY CENTER		92,353	110,213	(17,860)	221	---	(17,639)	---	---	---	(26,000)	1,438	---	---	---	---
VIRGINIA	9,126															
GOLF COURSE		314,871	372,349	(57,478)	---	52,831	(110,309)	---	---	---	---	13,448	---	52,830	15,000	---
WADENA	4,267															
GOLF COURSE		227,793	270,192	(42,399)	---	37,626	(80,025)	---	---	---	---	62,826	---	12,916	---	---
WEST ST. PAUL	19,496															
GOLF COURSE		202,119	152,695	49,424	4,887	63,023	(8,712)	---	---	---	---	3,561	---	63,023	5,000	---
ICE ARENA		115,899	134,603	(18,704)	9,812	122	(9,014)	---	---	---	---	1,417,179	1,455,000	---	---	---
WHITE BEAR LAKE	26,152															
SPORT CENTER		411,702	461,992	(50,290)	287,229	141,459	95,480	105,166	---	50,825	---	43,282	---	141,459	55,000	---
WINDOM	4,591															
ARENA		160,365	318,044	(157,679)	214,460	---	56,781	90,866	---	118,094	(25,997)	97,878	---	---	---	---
CABLE TV		383,773	361,972	21,801	8,257	186	29,872	---	---	---	---	60,497	---	3,574	---	---
WOODBURY	35,720															
GOLF COURSE [20]		---	478	(478)	---	---	(478)	---	---	---	---	2,091,508	---	---	---	---
WORTHINGTON	10,461															
AUDITORIUM		14,005	83,732	(69,727)	42,736	---	(26,991)	20,566	---	9,506	(20,748)	28,816	---	---	---	---
GOLF COURSE		237,536	341,053	(103,517)	41,055	---	(62,462)	25,754	---	11,889	(50,000)	26,081	---	---	---	---
		<u>2,055,623</u>	<u>71,433,916</u>	<u>76,672,744</u>	<u>(5,238,828)</u>	<u>5,336,696</u>	<u>5,760,143</u>	<u>(5,662,275)</u>	<u>1,020,512</u>	<u>24,928,056</u>	<u>24,010,269</u>	<u>(5,728,689)</u>	<u>29,466,030</u>	<u>10,340,180</u>	<u>4,862,238</u>	<u>6,928,683</u>

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

**TABLE 19  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALBERT LEA	18,009														
PARKING		61,621	68,972	(7,351)	8,422	---	1,071	---	---	---	---	---	---	---	---
PORT AUTHORITY REAL ESTATE		478,655	385,579	93,076	52,225	---	145,301	---	---	---	247,322	---	---	---	---
ANOKA	17,831														
RECYCLING [*]		176,850	180,042	(3,192)	---	---	(3,192)	---	---	59,001	---	---	---	---	---
APPLE VALLEY	42,617														
STORM DRAINAGE [*]		904,387	7,355	897,032	23,196	243,335	676,893	---	---	---	252,000	---	---	243,335	190,000
ARDEN HILLS	9,692														
RECYCLING [*]		56,576	69,701	(13,125)	21,003	---	7,878	---	---	---	---	---	---	---	---
SURFACE WATER		179,535	89,719	89,816	3,577	---	93,393	---	---	---	49,633	---	---	---	---
AUSTIN	22,008														
HRA		582,610	338,770	243,840	39,511	354,334	(70,983)	---	---	---	(19,000)	69,340	---	354,334	202,387
PORT AUTHORITY		533,662	242,028	291,634	31,971	515,570	(191,965)	21,266	---	13,136	(82,710)	388,493	3,301,650	458,476	3,310,000
SMALL BUSINESS LOAN [*]		7,891	25,607	(17,716)	9,957	2,099	(9,858)	---	---	---	---	---	---	2,099	45,583
WASTE TRANSFER STATION		65,359	60,869	4,490	12,418	---	16,908	---	---	---	---	---	---	---	---
BEMIDJI	11,682														
AIRPORT COMMISSION		272,653	591,255	(318,602)	252,401	48,226	(114,427)	---	446,600	---	---	513,329	---	48,226	797,797
SENIOR HOUSING PROJECT		432,735	247,674	185,061	28,908	307,301	(93,332)	---	---	---	5,289	---	---	307,301	40,000
BENSON	3,319														
LANDFILL		---	2,659	(2,659)	---	---	(2,659)	---	---	---	---	---	---	---	---
BLAINE	43,847														
SENIOR HOUSING		325,467	282,590	42,877	41,536	---	84,413	---	---	---	---	110,012	---	---	---
BLOOMINGTON	87,370														
CONTRACTUAL POLICE [*]		454,198	437,154	17,044	---	655	16,389	---	---	---	---	---	---	---	---
HRA		100,170	112,706	(12,536)	7,351	---	(5,185)	---	---	---	---	---	---	---	---
RECYCLING		365,596	255,378	110,218	59,082	---	169,300	---	---	---	---	---	---	---	---
STORM WATER		2,165,768	1,408,633	757,135	141,000	201,825	696,310	---	---	---	28,262	240,927	1,235,000	201,825	220,000
BLUE EARTH	3,697														
HEAT		224,306	197,348	26,958	---	---	26,958	---	---	---	---	12,150	---	---	---
BRAINERD	13,160														
HRA		1,502,172	1,639,349	(137,177)	1,117	64,685	(200,745)	---	1,093,582	---	---	9,535	---	64,685	73,563
BROOKLYN CENTER	28,515														
RECYCLING [*]		210,070	219,459	(9,389)	4,783	---	(4,606)	---	---	---	---	---	---	---	---
STORM DRAINAGE		856,920	258,296	598,624	130,651	89,257	640,018	---	---	101,920	---	482,905	---	89,257	155,000
BROOKLYN PARK	62,499														
RECYCLING		839,216	752,148	87,068	27,008	---	114,076	---	---	---	---	23,693	---	---	---
BUFFALO	9,324														
FIBER OPTIC		---	---	---	1,753	---	1,753	---	---	---	---	---	---	---	---
BURNSVILLE	57,578														
STORM DRAINAGE		1,270,446	567,563	702,883	53,169	---	756,052	---	---	9,232	90,092	302,820	---	---	---

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

**TABLE 19  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHAMPLIN	20,307														
MILL POND		145,311	189,113	(43,802)	1,161	---	(42,641)	---	---	---	(20,000)	3,609,141	---	---	---
STORM SEWER [*]		190,828	214,669	(23,841)	185	8,410	(32,066)	---	---	---	(135,192)	---	---	8,410	---
STREET LIGHT [*]		178,104	177,907	197	1,397	---	1,594	---	---	---	35,826	---	---	---	---
CHANHASSEN	16,917														
SEWER & WATER EXPANSION [*]		499,593	246,627	252,966	206,850	53,625	406,191	---	---	---	792,401	339,493	---	53,625	120,000
SURFACE WATER [*]		508,060	199,088	308,972	27,068	---	336,040	---	---	---	61,900	---	---	---	---
CHISHOLM	5,141														
NURSING HOME LEASE [*]		---	---	---	55,877	55,436	441	---	---	---	---	---	---	55,436	50,000
COTTAGE GROVE	30,094														
STREET LIGHTS		280,917	312,376	(31,459)	44,724	---	13,265	---	---	---	---	8,520	---	---	---
CRYSTAL	23,651														
STORM DRAINAGE		286,354	217,760	68,594	15,614	---	84,208	---	---	---	---	36,932	---	---	---
STREET LIGHTING		138,953	125,320	13,633	10,649	---	24,282	---	---	---	---	---	---	---	---
DEEPHAVEN	3,695														
STORM WATER [*]		8,310	1,723	6,587	1,197	---	7,784	---	---	---	---	---	---	---	---
DULUTH	85,225														
AIRPORT		2,028,729	3,348,398	(1,319,669)	123,873	---	(1,195,796)	---	---	75,934	---	1,509,074	---	---	37,356
HOME ENERGY CONSERVATION [*]		172,704	28,045	144,659	32,288	---	176,947	---	---	---	---	---	---	---	---
STEAM DISTRICT #1		3,156,319	3,059,920	96,399	12,658	77,310	31,747	---	---	---	27,764	278,905	---	77,310	190,000
STEAM DISTRICT #2		7,322,663	7,054,763	267,900	---	1,258,717	(990,817)	---	---	---	---	351,472	---	1,251,921	1,480,020
TRANSIT		2,276,220	9,999,630	(7,723,410)	4,549,382	---	(3,174,028)	---	360,292	3,442,506	(1,518,780)	2,561,999	---	---	---
EAGAN	59,021														
STORM DRAINAGE		745,770	431,749	314,021	144,886	---	458,907	---	9,183	---	---	2,237	---	---	---
STREET LIGHTING [*]		334,847	265,023	69,824	---	---	69,824	---	---	---	---	---	---	---	---
EAST GRAND FORKS	9,048														
CITY MALL [*]		---	15,149	(15,149)	---	13,796	(28,945)	---	858,513	---	---	849,924	---	13,796	---
EDA [*]		185,358	402,982	(217,624)	149,515	88,109	(156,218)	69,614	---	71,920	(50,000)	---	---	88,109	40,000
EDEN PRAIRIE	49,287														
STORM DRAINAGE		582,906	361,921	220,985	13,177	---	234,162	---	---	---	10,000	---	---	---	---
EDINA	47,113														
RECYCLING [27]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
EVELETH	3,983														
SENIOR HOUSING		114,998	74,862	40,136	21,272	55,830	5,578	---	---	---	---	995,513	---	55,830	---
FAIRMONT	11,339														
HEAT		348,822	401,059	(52,237)	4,453	4	(47,788)	---	---	---	20,267	8,013	---	---	---
PARKING LOT		5,144	7,656	(2,512)	---	3,516	(6,028)	---	---	---	(65,700)	---	---	3,516	---
STORM SEWER		426,825	68,275	358,550	82,534	102,783	338,301	---	---	---	---	758,328	---	101,201	25,000
FERGUS FALLS	13,217														
STORMWATER		88,585	96,521	(7,936)	2,927	---	(5,009)	---	---	---	(59,405)	25,000	---	---	---
WESTERN MN INDUSTRIES		179,134	103,150	75,984	74,144	230,906	(80,778)	---	---	---	(49,142)	5,851	---	186,089	128,998
GLENCOE	5,247														
AIRPORT		46,108	56,179	(10,071)	13	7,198	(17,256)	---	---	13	(25,000)	2,250	---	7,198	12,211
ORCHARD ESTATE APT.		333,033	346,603	(13,570)	---	---	(13,570)	---	---	---	---	---	---	135,300	---

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
<b>GOLDEN VALLEY</b>	20,986															
MOTOR VEHICLE REGISTRATION		349,009	280,094	68,915	3,593	125	72,383	---	---	---	50,000	1,575	---	---	---	---
RECYCLING [*]		188,790	236,466	(47,676)	75,957	---	28,281	---	---	---	---	---	---	---	---	---
STORM SEWER [*]		299,229	187,882	111,347	9,611	---	120,958	---	---	---	---	---	---	---	---	---
<b>GOODVIEW</b>	3,280															
LIQUOR STORE LEASE		28,200	25,567	2,633	3,591	---	6,224	---	---	---	---	---	---	---	---	---
<b>GRAND RAPIDS</b>	8,434															
WASTEWATER COLLECTION		527,211	424,553	102,658	16,051	20,768	97,941	---	---	---	(80,258)	52,779	---	20,279	9,375	
<b>GRANITE FALLS</b>	3,081															
COMMUNITY HOUSING		73,335	32,604	40,731	624	41,913	(558)	---	---	---	---	408,989	403,627	41,913	7,273	
MOTOR VEHICLE		43,147	44,560	(1,413)	1,062	---	(351)	---	---	---	2,538	1,650	---	---	---	---
<b>HASTINGS</b>	17,268															
TRANSIT		40,069	187,186	(147,117)	128,615	---	(18,502)	11,362	13,149	91,297	(3,129)	---	---	---	---	---
<b>HIBBING</b>	17,783															
HEAT		2,690,868	2,668,660	22,208	---	---	22,208	---	---	---	---	1,387,912	---	---	---	---
HEDA FAMILY CENTER		145,771	86,471	59,300	1,808	4,813	56,295	---	---	---	---	11,000	---	4,813	7,624	
HEDA STUDENT HOUSING		232,759	186,411	46,348	20,095	177,704	(111,261)	---	---	---	(108,309)	2,260	---	168,998	60,000	
<b>HOPKINS</b>	16,559															
HOUSING AUTHORITY [*]		197,870	198,125	(255)	1,126	---	871	---	---	---	---	---	---	---	---	---
STORM SEWER		469,938	197,329	272,609	---	156,447	116,162	---	---	---	---	148,268	---	156,447	125,000	
<b>JACKSON</b>	3,546															
AIRPORT		50,601	136,944	(86,343)	7,412	---	(78,931)	---	---	---	---	13,189	---	---	---	---
<b>JORDAN</b>	3,142															
STORM SEWER		24,120	12,845	11,275	---	---	11,275	---	---	---	8,667	---	---	---	---	---
<b>LA CRESCENT</b>	4,632															
LICENSE BUREAU [*]		46,743	42,432	4,311	---	122	4,189	---	---	---	---	---	---	122	---	---
<b>LE SUEUR</b>	3,848															
PRETREATMENT FACILITY		200,181	142,566	57,615	---	68,998	(11,383)	---	---	---	---	---	---	68,998	50,000	
<b>LUVERNE</b>	4,625															
AIRPORT		21,678	99,635	(77,957)	34,947	4,718	(47,728)	---	---	27,088	(30,000)	2,829	---	4,718	24,985	
EDA		953,018	1,259,077	(306,059)	98,731	206,769	(414,097)	---	---	98	---	17,694	---	182,898	102,962	
STORM SEWER		57,489	18,341	39,148	459	---	39,607	---	---	---	---	29,298	---	---	---	---
<b>MANKATO</b>	31,850															
AIRPORT		145,956	571,370	(425,414)	65,757	18,670	(378,327)	---	---	57,700	---	4,303,163	---	18,670	---	---
EASTWOOD INDUSTRIAL PARK [*]		---	7,726	(7,726)	548,876	76,528	464,622	---	---	---	---	---	---	76,528	245,000	
ECONOMIC DEVELOPMENT		1,124,400	1,724,959	(600,559)	754,165	180,000	(26,394)	95,122	---	---	---	833,719	---	180,000	---	---
MASS TRANSIT		223,043	1,204,382	(981,339)	769,232	---	(212,107)	226,902	170,167	362,025	---	68,354	---	---	---	---
PARKING		104,715	260,323	(155,608)	35,195	---	(120,413)	---	---	---	---	---	---	---	---	---
RIVERFRONT 2000		1,312,957	2,500,646	(1,187,689)	2,679,378	1,025,846	465,843	2,671,284	---	---	---	132,372	---	876,707	525,000	
<b>MAPLE GROVE</b>	46,181															
STREET LIGHT [*]		361,458	337,435	24,023	3,090	---	27,113	---	---	---	---	---	---	---	---	---
<b>MELROSE</b>	2,741															
PARK VIEW CENTER [28]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MENDOTA HEIGHTS	10,991															
ENGINEERING [*]		405,950	410,086	(4,136)	10,897	---	6,761	---	---	---	---	---	---	---	---	---
STORM WATER		141,837	73,522	68,315	39,781	43,980	64,116	---	---	---	---	---	---	43,981	40,000	
MINNEAPOLIS	362,090															
MCDA [*]		11,791,000	2,944,000	8,847,000	3,251,000	12,280,000	(182,000)	---	---	---	(1,233,000)	---	16,765,000	12,280,000	19,028,000	
MUNICIPAL PARKING		38,273,000	30,179,000	8,094,000	296,000	8,343,000	47,000	---	---	---	(1,119,000)	3,375,000	18,730,000	8,343,000	4,960,000	
RIVER TERMINAL		3,101,000	3,143,000	(42,000)	---	173,000	(215,000)	---	---	---	(714,000)	---	---	173,000	930,000	
MINNETONKA	52,176															
RECYCLING [*]		517,884	502,924	14,960	24,361	---	39,321	---	---	---	15,000	---	---	---	---	---
MINNETRISTA	4,000															
STORM SEWER [*]		8,597	24,443	(15,846)	93	---	(15,753)	---	---	---	---	---	---	---	---	---
MONTEVIDEO	5,516															
BUILDING INSPECTION		68,648	38,770	29,878	497	---	30,375	---	---	---	(4,000)	---	---	---	---	---
EDA		216,328	89,291	127,037	35,203	136,487	25,753	10,000	---	---	---	816,148	1,022,320	136,487	38,525	
MONTECELLO	6,749															
CEMETERY [*]		36,455	23,667	12,788	415	---	13,203	---	---	---	---	---	---	---	---	---
TRANSPORTATION [*]		12,777	67,528	(54,751)	58,584	415	3,418	14,823	---	42,462	---	---	---	---	---	---
MOORHEAD	33,812															
AIRPORT		40,474	162,589	(122,115)	6,010	7,353	(123,458)	---	---	215,951	---	69,556	---	7,353	16,000	
FORESTRY		222,274	238,679	(16,405)	19,277	---	2,872	---	---	---	12,002	338	---	---	---	---
PEST CONTROL		155,031	231,190	(76,159)	5,084	---	(71,075)	---	---	---	7,634	520	---	---	---	---
MOUND	9,742															
RECYCLING		85,521	110,655	(25,134)	30,802	---	5,668	---	---	---	---	---	---	---	---	---
NEW BRIGHTON	22,768															
STORM WATER		171,356	17,740	153,616	19,529	11,778	161,367	---	---	---	---	123,189	153,310	7,778	---	---
NEW HOPE	21,658															
STORM SEWER [*]		229,273	75,124	154,149	18,231	56,437	115,943	---	---	---	881,577	262,776	---	55,549	50,000	
NEW PRAGUE	4,152															
EDA		104,990	87,178	17,812	15,103	20,621	12,294	---	---	250,000	10,000	22,145	---	20,621	29,803	
STORM WATER [*]		73,311	6,028	67,283	2,496	---	69,779	---	---	---	6,492	---	---	---	---	---
NEW ULM	14,001															
EDA [13]		353,075	226,416	126,659	6,632	129,882	3,409	---	---	---	25,043	2,641,375	2,414,200	129,882	103,164	
HEAT		815,752	681,226	134,526	12,182	---	146,708	---	---	---	1,214	191,955	---	---	66,000	
NORTH BRANCH	6,079															
STORM SEWER [*]		60,515	41,644	18,871	1,248	25,988	(5,869)	---	---	---	86,864	---	---	25,948	20,000	
SAC [*]		97,925	4,298	93,627	5,822	---	99,449	---	---	---	---	---	---	---	---	---
NORTH MANKATO	11,680															
STORM WATER [*]		37,337	---	37,337	---	---	37,337	---	---	---	37,000	---	---	---	---	---
NORTH ST. PAUL	12,780															
SURFACE WATER		139,030	172,129	(33,099)	3,355	---	(29,744)	---	---	---	---	58,792	---	---	---	---
NORTHFIELD	16,051															
EDA [*]		17,982	8,940	9,042	169,801	---	178,843	---	---	---	---	---	---	---	17,981	
STORM WATER DRAINAGE [*]		284,737	45,331	239,406	31,806	102,030	169,182	---	---	---	15,000	192	---	---	22,314	

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

**TABLE 19  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
OAKDALE STREET LIGHTS	25,419	172,525	208,600	(36,075)	7,488	---	(28,587)	---	---	---	100,000	3,142	---	---	---
OLIVIA CONGREGATE HOUSING STORM SEWER [*]	2,613	300,025 ---	210,770 1,725	89,255 (1,725)	12,240 ---	98,084 319	3,411 (2,044)	---	---	---	---	9,874 2,281	---	98,084 319	---
PLYMOUTH SOLID WASTE [*] TOWNE SQUARE HRA	61,620	454,906 779,060	576,578 487,966	(121,672) 291,094	227,197 41,782	---	105,525 13,200	---	---	---	29,174 ---	---	---	---	319,676 ---
PRINCETON AIRPORT	3,900	11,954	88,933	(76,979)	1,625	1,600	(76,954)	---	---	---	(41,545)	11,578	---	1,600	20,000
PRIOR LAKE STORM WATER [*]	14,319	136,510	121,258	15,252	5,405	---	20,657	---	---	---	---	---	---	---	---
RAMSEY RECYCLING [*] STREET LIGHT	17,372	102,008 53,710	75,540 36,904	26,468 16,806	361 4,462	---	26,829 21,268	---	---	---	1,000 1,500	---	19,503	---	---
RED WING MEYER BLDG SOLID WASTE	15,792	27,292 2,052,247	49,614 2,045,980	(22,322) 6,267	209 280,646	---	(22,113) 271,578	---	---	---	3,334 (100,000)	---	131,748	---	---
REDWOOD FALLS SOUTHWAITE APTS STORM SEWER	5,197	116,657 93,694	56,203 26,110	60,454 67,584	815 9,014	65,479 ---	(4,210) 76,598	---	---	---	3,526 ---	2,001,862 42,225	1,999,998 ---	65,479 ---	14,595 8,269
RICHFIELD STORM SEWER STREET LIGHT [*]	34,470	757,693 78,064	499,680 ---	258,013 78,064	9,657 1,816	90,229 ---	177,441 79,880	---	---	---	(186,459) 78,400	980,400 ---	---	90,229 ---	125,000 ---
ROBBINSDALE DEPUTY REGISTRAR STORM SEWER	14,179	270,263 143,708	231,254 59,888	39,009 83,820	4,412 15,590	65 ---	43,356 99,410	---	---	---	17,510 ---	3,444 ---	---	---	---
ROCHESTER PARKING METER	78,276	2,478,466	2,229,992	248,474	242,925	---	491,399	---	---	---	114,942	749,853	---	---	---
ROCKFORD FIRE	3,252	86,765	79,661	7,104	23,707	---	30,811	---	---	---	---	24,383	---	---	---
ROSEMOUNT STORM WATER	12,772	657,928	312,941	344,987	173,931	141,274	377,644	---	---	---	84,515	1,065,341	---	136,774	110,000
ROSEVILLE RECYCLING STORM DRAINAGE	34,194	250,959 554,898	256,983 394,082	(6,024) 160,816	71 89,698	---	(5,953) 250,514	---	---	---	---	2,515 258,642	---	---	---
SAUK CENTRE HRA [*] [14]	3,828	143,576	89,679	53,897	4,368	22,840	35,425	---	---	---	---	116	---	22,840	20,385
SAVAGE SEPTIC INSPECTION [*] STORM WATER	16,002	35,797 252,678	26,566 184,061	9,231 68,617	---	---	9,231 68,617	---	---	---	---	---	---	---	---

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

**TABLE 19  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
SHAKOPEE	15,311															
STORM DRAINAGE		564,625	436,846	127,779	320,581	49,040	399,320	---	---	---	---	562,485	---	49,040	80,000	
SHOREVIEW	26,378															
SURFACE WATER		346,482	316,415	30,067	39,223	---	69,290	---	---	26,503	---	---	---	---	---	
SHOREWOOD	6,955															
RECYCLING [*]		71,890	72,785	(895)	843	---	(52)	---	---	---	---	---	---	---	---	
STORM WATER [*]		44,911	21,591	23,320	12,733	---	36,053	---	---	---	(10,000)	---	---	---	---	
SLEEPY EYE	3,726															
HEAT		42,703	62,643	(19,940)	1,666	---	(18,274)	---	---	---	---	2,055	---	---	---	
STILLWATER	16,069															
PARKING SYSTEM [*]		70,946	82,498	(11,552)	9,335	---	(2,217)	---	---	---	---	---	---	---	---	
STORM SEWER [*]		174,903	366,806	(191,903)	4,680	---	(187,223)	---	---	---	(90,000)	---	---	---	---	
ST. CLOUD	59,202															
HRA [13]		2,131,122	1,836,959	294,163	3,185,367	604,652	2,874,878	---	1,375,821	---	---	474,707	---	604,652	1,426,467	
PARKING SYSTEM		812,969	534,914	278,055	18,932	21,015	275,972	---	---	---	107,504	8,233	---	21,015	105,000	
ST. JAMES	4,436															
EDA HOUSING		17,408	7,638	9,770	150	9,327	593	---	---	---	---	222,731	222,105	9,327	1,600	
ST. PAUL	269,636															
HRA BUSINESS LOAN [*]		---	---	---	---	---	---	---	---	---	(3,184,051)	---	---	---	---	
HRA HOUSING LOAN [*]		---	---	---	---	---	---	---	---	---	(5,491,533)	---	---	---	---	
HRA LOAN ENTERPRISE [*]		1,752,069	2,102,733	(350,664)	1,165,321	---	814,657	---	---	20,203	26,398,713	---	---	---	---	
IMPOUNDING LOT		1,408,043	1,388,310	19,733	71,828	1,481	90,080	---	---	---	(9,056)	42,594	---	---	---	
PORT AUTHORITY		6,630,358	4,556,196	2,074,162	3,442,269	4,552,477	963,954	553,885	---	---	---	235,569	---	2,982,514	1,059,966	
SPECIAL SERVICES		5,288,874	5,310,382	(21,508)	60,260	13,138	25,614	---	57,882	2,378	(58,718)	158,250	---	---	---	
ST. PETER	9,788															
TRANSIT		24,646	108,115	(83,469)	78,817	---	(4,652)	---	26,917	50,763	463	---	---	---	---	
THIEF RIVER FALLS	8,333															
AIRPORT		75,929	364,108	(288,179)	125,878	595	(162,896)	---	---	63,755	---	8,711	---	---	---	
VADNAIS HEIGHTS	13,069															
EDA		135,732	130	135,602	3,597	68,863	70,336	---	---	---	68,089	---	---	68,863	50,000	
SOLID WASTE		45,652	38,468	7,184	2,845	---	10,029	---	---	---	---	---	---	---	---	
STORM WATER		141,346	137,609	3,737	1,975	---	5,712	---	---	---	---	---	---	---	---	
WATER RESERVE [*]		35,596	169	35,427	13,619	---	49,046	---	---	---	25,000	---	---	---	---	
VIRGINIA	9,126															
HEAT [*]		3,317,130	3,115,771	201,359	164,188	131,651	233,896	---	---	---	---	57,947	---	131,651	---	
WASHINGTON MANOR		213,384	140,948	72,436	40,380	265,379	(152,563)	---	---	---	---	3,882,326	---	265,379	---	
WACONIA	4,898															
STORM WATER		75,226	88,397	(13,171)	---	1,951	(15,122)	---	---	---	---	3,371	---	1,951	---	
WASECA	8,740															
AIRPORT		37,658	54,665	(17,007)	8,047	---	(8,960)	---	---	7,500	---	---	---	---	---	
HOSPITAL JOINT VENTURE [21]		---	---	---	632,794	---	632,794	---	---	---	---	---	---	---	---	
WAYZATA	4,099															
LICENSE BUREAU		154,498	118,055	36,443	3,948	---	40,391	---	---	---	35,000	---	---	---	---	
STORM WATER		130,635	59,604	71,031	25,482	---	96,513	---	---	---	5,000	---	---	---	---	

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WHITE BEAR LAKE	26,152															
LICENSE BUREAU		372,424	269,903	102,521	1,044	---	103,565	---	---	---	85,000	5,952	---	---	---	---
SENIOR HOUSING		262,325	149,180	113,145	8,849	---	121,994	---	---	---	174,044	---	---	---	---	---
WILLMAR	18,831															
HEAT		803,477	620,966	182,511	53,629	200,203	35,937	---	---	---	66,167	---	---	172,543	---	---
WORTHINGTON	10,461															
AIRPORT		69,176	524,024	(454,848)	449,902	---	(4,946)	75,395	---	322,221	---	107,881	---	---	---	---
HRA		337,009	836,456	(499,447)	953,919	40,340	414,132	42,240	903,926	---	---	493,704	---	40,340	46,056	15,000
INDUSTRIAL WASTEWATER		503,896	585,525	(81,629)	14,800	6,090	(72,919)	---	---	---	---	---	---	4,972	15,000	---
PARKING SYSTEM		27,195	24,225	2,970	---	---	2,970	---	---	---	(32,000)	28,195	---	---	---	---
PRAIRIE ACRES APARTMENTS		90,571	54,078	36,493	3,967	62,344	(21,884)	11	---	---	---	6,382	---	62,344	15,000	---
		<u>2,455,049</u>	<u>136,248,263</u>	<u>121,665,389</u>	<u>14,582,874</u>	<u>27,928,754</u>	<u>33,880,766</u>	<u>8,630,862</u>	<u>3,791,904</u>	<u>5,316,032</u>	<u>5,313,606</u>	<u>15,572,305</u>	<u>40,396,037</u>	<u>46,247,210</u>	<u>31,981,561</u>	<u>36,694,259</u>

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

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	Number of stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
ALEXANDRIA	8,405	2	OFF SALE ONLY	2,509,046	1,933,387	575,659	318,482	257,177	12,078	---	269,255	250,000	15,335	---	---	---
ANOKA	17,831	2	OFF SALE ONLY	2,637,949	1,999,897	638,052	434,879	203,173	128,551	---	331,724	70,000	47,987	---	---	---
APPLE VALLEY	42,617	2	OFF SALE ONLY	4,081,411	3,066,738	1,014,673	772,134	242,539	10,702	---	253,241	135,000	1,972	---	---	---
BEMIDJI	11,682	2	OFF SALE ONLY	2,810,567	2,100,116	710,451	418,096	292,355	30,601	---	322,956	190,000	96,675	---	---	---
BENSON	3,319	1	ON & OFF SALE	743,290	464,800	278,490	236,007	42,483	13,847	---	56,330	50,000	116,914	---	---	---
BIG LAKE	4,349	1	OFF SALE ONLY	1,174,612	894,419	280,193	194,009	86,184	14,034	---	100,218	64,706	---	---	---	---
BLUE EARTH	3,697	1	OFF SALE ONLY	657,725	491,898	165,827	131,261	34,566	9,681	---	44,247	7,000	1,575	---	---	---
BROOKLYN CENTER	28,515	3	OFF SALE ONLY	3,006,982	2,295,705	711,277	535,262	176,015	15,554	6,936	184,633	100,000	9,016	---	6,936	---
BUFFALO	9,324	1	OFF SALE ONLY	1,237,867	885,888	351,979	189,315	162,664	6,254	---	168,918	250,000	22,444	---	---	---
CALEDONIA	2,957	1	OFF SALE ONLY	291,473	227,153	64,320	51,409	12,911	190	---	13,101	5,000	18,882	---	---	---
CAMBRIDGE	5,337	1	OFF SALE ONLY	1,670,305	1,294,284	376,021	258,894	117,127	24,186	23,029	118,284	120,000	4,947	---	23,029	53,420
COLUMBIA HEIGHTS	18,699	3	OFF SALE ONLY	6,135,166	4,878,712	1,256,454	945,179	311,275	58,620	113,895	256,000	244,969	---	---	---	---
DELANO	3,274	1	ON & OFF SALE	1,005,772	704,543	301,229	242,138	59,019	37,410	---	96,501	40,000	17,631	---	---	---
DETROIT LAKES	7,316	1	OFF SALE ONLY	2,133,724	1,645,207	488,517	246,828	241,689	19,021	360	260,350	505,000	26,935	---	---	---
EDEN PRAIRIE	49,287	3	OFF SALE ONLY	5,367,955	4,056,642	1,311,313	1,000,101	311,212	26,961	70,779	267,394	50,000	1,372,211	---	70,779	---
EDINA	47,113	3	OFF SALE ONLY	7,426,218	5,607,325	1,818,893	1,097,638	721,255	---	597	720,658	214,408	72,062	---	---	---
ELK RIVER	14,667	1	OFF SALE ONLY	2,887,798	2,212,344	675,454	352,551	322,903	67,345	---	390,248	153,450	1,607,997	1,245,000	---	---
FAIRMONT	11,339	1	OFF SALE ONLY	1,647,396	1,233,563	413,833	241,650	172,183	55,722	---	227,905	125,000	---	---	---	---
FARMINGTON	9,763	2	OFF SALE ONLY	1,478,395	1,101,442	376,953	313,184	63,769	2,877	---	66,646	56,996	16,297	---	---	---
FERGUS FALLS	13,217	1	OFF SALE ONLY	2,194,305	1,658,347	535,958	295,242	240,716	49,826	2,060	288,482	180,093	13,180	---	---	---
FRIDLEY	28,419	2	OFF SALE ONLY	3,079,567	2,440,954	638,613	459,852	178,761	75,559	---	254,320	75,000	30,521	---	---	---
GLENCOE	5,247	1	OFF SALE ONLY	817,727	649,434	168,293	93,317	74,976	524	27,979	47,521	10,000	---	---	27,979	25,000
GLENWOOD	2,630	1	OFF SALE ONLY	615,394	478,525	136,869	106,672	30,197	6,395	---	36,592	30,000	140,157	---	---	---
GRANITE FALLS	3,081	1	OFF SALE ONLY	511,602	366,711	144,891	90,869	54,022	22,754	---	76,776	81,051	2,214	---	---	---
HUTCHINSON	12,710	1	OFF SALE ONLY	2,488,502	1,936,974	551,528	300,668	250,860	14,186	11,334	253,712	150,000	12,827	---	11,334	25,000
JACKSON	3,546	1	OFF SALE ONLY	483,816	351,161	132,655	97,705	34,950	16,103	---	51,053	18,335	8,164	---	---	---
KASSON	4,211	1	OFF SALE ONLY	470,767	347,549	123,218	119,527	3,691	4,122	---	7,813	10,000	---	---	---	---
LAKEVILLE	37,303	3	OFF SALE ONLY	5,755,729	4,419,266	1,336,463	965,922	370,541	74,282	23,647	421,176	508,007	1,513,167	1,400,000	23,647	---
LITCHFIELD	6,278	1	OFF SALE ONLY	1,139,111	909,169	229,942	160,481	69,461	6,361	---	75,822	64,000	5,161	---	---	---
LONG PRAIRIE	2,837	1	OFF SALE ONLY	686,544	515,327	171,217	91,740	79,477	17,372	5,000	91,849	60,000	4,629	---	---	---
LUVERNE	4,625	1	OFF SALE ONLY	512,774	374,419	138,355	90,107	48,248	2,335	---	50,583	25,000	6,754	---	---	---
MARSHALL	12,542	1	OFF SALE ONLY	2,175,203	1,609,732	565,471	218,619	346,852	11,674	---	358,526	441,200	879	---	---	---
MONTEVIDEO	5,516	1	OFF SALE ONLY	1,142,795	875,777	267,018	178,550	88,468	2,052	---	90,520	90,000	3,125	---	---	---
MONTICELLO	6,749	1	OFF SALE ONLY	1,951,847	1,467,468	484,379	241,823	242,556	24,300	41	266,815	---	10,727	---	---	---
MORA	2,999	1	OFF SALE ONLY	1,466,152	1,122,050	344,102	169,118	174,984	44,167	---	219,151	195,000	4,375	---	---	---
MORRIS	5,739	1	OFF SALE ONLY	734,341	553,374	180,967	117,964	63,003	11,547	---	74,550	20,000	3,460	---	---	---
MOUND	9,742	1	OFF SALE ONLY	1,533,378	1,163,745	369,633	214,320	155,313	13,365	---	168,678	75,500	---	---	---	---
NORTH BRANCH [*]	6,079	1	OFF SALE ONLY	669,270	508,679	160,591	119,758	40,833	1,016	3,513	38,336	---	---	---	3,513	7,000
NORTHFIELD	16,051	1	OFF SALE ONLY	1,626,803	1,199,122	427,681	265,919	161,762	40,996	---	202,758	170,000	9,996	---	---	---
OLIVIA	2,613	1	ON & OFF SALE	605,893	402,824	203,069	172,667	30,402	1,187	---	31,589	10,000	1,520	---	---	---
PARK RAPIDS	3,020	1	OFF SALE ONLY	2,017,991	1,525,139	492,852	237,180	255,672	19,890	---	275,562	125,378	8,995	---	---	---
PINE CITY	2,789	1	OFF SALE ONLY	935,644	746,954	188,690	149,580	39,110	18,444	444	57,110	20,000	6,452	---	---	---
PIPESTONE	4,522	1	OFF SALE ONLY	671,569	490,438	181,131	108,833	72,298	4,587	---	76,885	40,000	3,571	---	---	---
PLAINVIEW	2,927	1	ON & OFF SALE	424,199	244,867	179,332	192,183	(12,851)	21,054	---	8,203	---	---	---	---	---
PRINCETON	3,900	1	OFF SALE ONLY	1,168,100	890,394	277,706	168,761	108,945	41,835	---	150,780	44,300	7,095	---	---	---
PROCTOR	3,023	1	OFF SALE ONLY	525,209	405,965	119,244	98,456	20,788	130	6,495	14,423	2,000	906	---	6,490	---
REDWOOD FALLS	5,197	1	OFF SALE ONLY	729,873	555,570	174,303	128,913	45,390	19,871	---	65,261	15,000	---	---	---	---
RICHFIELD	34,470	4	OFF SALE ONLY	8,006,966	6,202,073	1,804,893	1,233,544	571,349	36,016	2,212	605,153	421,040	470,936	---	---	---
ROBBINSDALE	14,179	1	OFF SALE ONLY	1,515,993	1,274,940	241,053	278,212	(37,159)	105,033	---	67,874	35,000	---	---	---	---
SAUK RAPIDS	9,458	1	OFF SALE ONLY	1,472,517	1,186,885	285,632	158,722	27,299	9,240	---	144,969	100,127	8,017	---	9,240	35,000
SAVAGE	16,002	2	OFF SALE ONLY	2,320,395	1,762,393	558,002	432,455	125,547	30,924	---	156,471	106,200	21,650	---	---	---
SHOREWOOD	6,955	3	OFF SALE ONLY	1,876,660	1,492,786	383,874	404,174	(20,300)	9,167	1,911	(13,044)	---	2,228	---	---	---
SLEEPY EYE	3,726	1	OFF SALE ONLY	363,822	261,691	102,131	82,803	19,328	14,760	---	34,088	55,000	---	---	---	---

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

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Pop.	Number of stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
SPRING LAKE PARK	7,061	1	OFF SALE ONLY	2,887,264	2,268,317	618,947	455,643	163,304	120,678	17,900	266,082	150,000	3,242	---	17,900	13,591
ST. ANTHONY	8,425	3	ON & OFF SALE	3,620,368	2,609,175	1,011,193	988,569	22,624	42,883	11,576	53,931	65,000	1,021,544	940,000	10,160	90,816
ST. JAMES	4,436	1	OFF SALE ONLY	475,941	331,132	144,809	80,801	64,008	18,639	---	82,647	231,337	---	---	---	---
THIEF RIVER FALLS	8,333	1	OFF SALE ONLY	2,364,393	1,809,050	555,343	311,656	243,687	25,203	---	268,890	222,000	8,971	---	---	---
TWO HARBORS	3,565	1	OFF SALE ONLY	1,171,220	887,731	283,489	206,159	77,330	6,660	---	83,990	1,212	978	---	---	---
WADENA	4,267	1	OFF SALE ONLY	856,733	632,041	224,692	122,296	102,396	5,406	---	107,802	65,334	2,518	---	---	---
WAYZATA	4,099	1	ON & OFF SALE	2,478,794	1,493,522	985,272	759,092	226,180	27,404	19,088	234,496	100,000	52,500	---	19,088	35,000
WINDOM	4,591	1	OFF SALE ONLY	792,019	570,853	221,166	153,622	67,544	7,686	---	75,230	38,000	3,774	---	---	---
WORTHINGTON	10,461	1	OFF SALE ONLY	1,202,536	902,468	300,068	195,177	104,891	17,255	---	122,146	100,000	18,310	---	---	---
	<u>657,031</u>	<u>86</u>		<u>117,443,377</u>	<u>88,989,054</u>	<u>28,454,323</u>	<u>19,496,688</u>	<u>8,957,635</u>	<u>1,594,581</u>	<u>358,036</u>	<u>10,194,180</u>	<u>6,781,643</u>	<u>6,861,423</u>	<u>3,585,000</u>	<u>230,095</u>	<u>284,827</u>

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

## **ENTERPRISE FUND FOOTNOTES**

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

## **ENTERPRISE FUND FOOTNOTES**

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

### **Types of Public Service Enterprises**

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

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
AFTON	2,899	63,000	---	---	---	---	---	---	63,000	---	30,000
ALBERT LEA	18,009	---	1,934,804	---	3,850,000	3,120,000	---	118,650	9,023,454	3,120,000	---
ALEXANDRIA	8,405	4,485,000	16,000	---	---	---	685,000	---	5,186,000	---	---
ANDOVER	22,369	1,000,000	8,830,000	---	18,460,000	2,350,000	---	50,000	30,690,000	2,910,000	630,051
ANOKA	17,831	2,510,000	10,015,000	---	795,000	820,000	---	---	14,140,000	1,975,000	---
APPLE VALLEY	42,617	11,895,000	5,235,000	---	31,155,000	6,795,000	---	2,410,000	57,490,000	13,250,000	1,040,000
ARDEN HILLS	9,692	---	---	---	---	---	---	---	---	---	---
AUSTIN	22,008	3,000,000	4,235,000	---	7,225,000	8,220,000	4,000,000	2,541,581	29,221,581	4,845,000	4,476,904
BAXTER	5,021	200,000	285,000	---	7,280,000	1,305,000	---	---	9,070,000	1,875,000	884,961
BAYPORT	3,134	1,030,000	3,220,000	---	1,105,000	---	---	---	5,355,000	2,110,000	20,000
BELLE PLAINE	3,411	840,000	3,155,000	---	2,025,000	1,495,000	460,000	---	7,975,000	1,360,000	---
BEMIDJI	11,682	295,000	1,665,000	---	1,320,000	195,000	3,650,000	---	7,125,000	680,000	1,310,844
BENSON	3,319	375,000	1,000,000	---	---	440,000	---	---	1,815,000	---	394,091
BIG LAKE	4,349	---	1,040,071	---	1,135,000	2,019,000	236,443	---	4,430,514	1,075,000	1,894,222
BLAINE	43,847	6,860,000	14,975,000	---	10,730,000	1,515,000	---	---	34,080,000	8,910,000	---
BLOOMINGTON	87,370	20,320,000	9,515,000	113,900,000	10,400,000	3,235,000	2,575,000	19,500,000	179,445,000	139,545,000	1,475,489
BLUE EARTH	3,697	---	8,180,000	---	8,310,000	7,175,000	---	---	23,665,000	9,745,000	---
BRAINERD	13,160	990,000	190,000	---	3,025,000	225,000	---	1,215,082	5,645,082	755,000	1,215,558
BRECKENRIDGE	3,714	75,000	---	---	2,465,463	153,537	---	---	2,694,000	---	104,200
BROOKLYN CENTER	28,515	7,900,000	12,425,000	---	3,920,000	1,565,000	---	2,125,000	27,935,000	3,865,000	---
BROOKLYN PARK	62,499	3,280,000	---	---	10,425,000	11,065,000	130,000	---	24,900,000	770,000	33,158,431
BUFFALO	9,324	935,000	5,835,000	---	13,448,810	17,645,590	3,785,000	---	41,649,400	4,235,000	1,193,643
BURNSVILLE	57,578	4,710,000	13,260,000	---	40,440,000	---	5,915,000	---	64,325,000	30,485,000	2,185,527
CALEDONIA	2,957	425,000	---	---	---	---	---	---	425,000	235,000	862,142
CAMBRIDGE	5,337	753,734	1,662,000	---	10,813,511	1,096,000	---	1,057,849	15,383,094	7,023,734	9,085,639
CANNON FALLS	3,557	---	4,025,000	---	6,850,000	---	---	---	10,875,000	1,835,000	---
CHAMPLIN	20,307	2,710,000	13,800,000	---	3,060,000	5,880,000	---	---	25,450,000	9,320,000	267,839
CHANHASSEN	16,917	1,785,000	20,705,000	---	27,486,031	1,000,000	---	---	50,976,031	12,450,000	2,351,486
CHASKA	14,817	---	39,434,090	---	3,750,000	1,400,000	6,480,000	---	51,064,090	12,490,000	6,228,899
CHISHOLM	5,141	985,000	215,000	---	---	1,962,048	---	---	3,162,048	755,000	456,149
CIRCLE PINES	4,772	285,000	---	---	680,000	---	1,725,000	---	2,690,000	735,000	---
CLOQUET	11,180	2,710,000	---	---	15,000	2,695,000	---	510,000	5,930,000	---	---
COLUMBIA HEIGHTS	18,699	---	6,314,721	---	---	---	---	---	6,314,721	3,915,000	281,732
COON RAPIDS	61,260	1,445,000	11,480,000	---	23,115,000	11,615,000	---	---	47,655,000	12,870,000	2,164,294
CORCORAN	5,698	---	76,000	---	761,708	---	---	---	837,708	600,000	240,000
COTTAGE GROVE	30,094	460,000	600,000	---	12,070,000	8,165,000	---	---	21,295,000	3,755,000	5,065,832
CROOKSTON	8,116	840,000	4,825,000	---	---	4,033,800	---	---	9,698,800	4,205,000	1,429,909
CRYSTAL	23,651	2,645,000	8,475,000	---	6,655,000	---	---	---	17,775,000	7,285,000	1,212,081
DAYTON	5,122	240,000	190,000	---	2,040,000	---	440,000	---	2,910,000	440,000	95,000
DEEPHAVEN	3,695	---	---	---	---	---	---	---	---	---	20,000
DELANO	3,274	---	145,000	---	1,380,000	1,780,000	---	---	3,305,000	1,870,000	2,600,499
DETROIT LAKES	7,316	1,240,000	520,000	---	2,345,000	165,000	---	---	4,270,000	1,925,000	7,972,466
DILWORTH	3,006	160,000	---	---	3,208,857	390,575	---	---	3,759,432	850,000	127,145
DULUTH	85,225	15,210,900	3,497,000	26,475,089	28,817,100	13,560,000	24,189,162	2,565,000	114,314,251	27,920,089	30,657,404
EAGAN	59,021	3,130,000	---	---	21,535,000	17,625,000	---	715,000	43,005,000	19,345,000	1,027,695
EAST BETHEL	9,723	---	---	---	1,940,000	---	495,000	---	2,435,000	---	132,000
EAST GRAND FORKS	9,048	---	55,000	340,000	3,920,000	---	---	604,926	4,919,926	1,150,000	1,306,511
EDEN PRAIRIE	49,287	11,035,000	---	---	13,370,000	18,085,000	14,250,000	400,000	57,140,000	25,065,000	977,897
EDINA	47,113	8,090,000	72,390,000	---	715,000	13,190,000	---	---	94,385,000	53,195,000	953,989
ELK RIVER	14,667	2,290,000	1,160,000	---	8,495,000	8,080,000	2,615,000	360,000	23,000,000	2,425,000	686,372
ELY	3,891	1,530,000	1,635,000	---	---	80,000	---	---	3,245,000	875,000	462,614
EVELETH	3,983	---	---	---	---	2,000,000	---	---	2,000,000	---	802,788
FAIRMONT	11,339	---	1,978,000	---	11,390,000	1,655,000	---	---	15,023,000	1,480,000	252,309

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
FALCON HEIGHTS	5,389	---	2,300,000	---	1,145,000	---	---	---	3,445,000	655,000	---
FARIBAULT	19,016	3,725,000	3,070,000	1,230,000	6,140,000	1,335,000	3,255,000	---	18,755,000	3,190,000	783,191
FARMINGTON	9,763	---	5,086,868	---	6,280,000	3,611,087	---	---	14,977,955	1,771,868	472,882
FERGUS FALLS	13,217	1,095,000	1,645,000	---	10,910,000	2,530,000	---	1,030,000	17,210,000	4,230,000	7,760,572
FOREST LAKE	6,691	125,000	1,155,000	935,000	55,000	---	---	413,534	2,683,534	---	628,700
FRIDLEY	28,419	---	13,665,000	880,000	1,510,000	4,705,000	---	---	20,760,000	10,455,000	---
GLENCOE	5,247	---	1,505,000	---	3,835,000	11,505,000	10,585,000	---	27,430,000	10,180,000	522,928
GLENWOOD	2,630	235,000	49,000	---	195,000	1,294,000	300,000	---	2,073,000	1,190,000	---
GOLDEN VALLEY	20,986	---	31,515,000	---	6,265,000	---	---	---	37,780,000	21,965,000	3,504,732
GOODVIEW	3,280	---	970,000	---	2,335,000	---	---	---	3,305,000	1,190,000	182,254
GRAND RAPIDS	8,434	35,000	4,120,000	---	6,385,000	2,055,000	2,730,000	---	15,325,000	1,765,000	2,563,753
GRANITE FALLS	3,081	---	120,000	---	2,330,000	4,510,680	1,056,913	---	8,017,593	2,930,000	2,700
GRANT	4,118	---	---	---	315,000	---	---	---	315,000	---	---
HAM LAKE	11,567	---	---	---	192,000	---	---	335,000	527,000	---	---
HASTINGS	17,268	6,040,000	---	---	11,970,000	14,570,000	---	---	32,580,000	8,465,000	1,279,396
HERMANTOWN	7,182	---	---	---	3,355,000	---	525,000	---	3,880,000	960,000	238,860
HIBBING	17,783	3,175,000	1,290,000	---	---	11,435,000	2,540,000	---	18,440,000	7,820,000	4,638,184
HOPKINS	16,559	2,110,000	16,478,543	---	2,480,000	2,350,000	---	---	23,418,543	9,913,543	---
HUGO	5,820	---	320,000	---	1,655,000	900,000	---	---	2,875,000	---	95,000
HUTCHINSON	12,710	1,950,000	1,217,174	---	15,550,000	15,709,587	11,125,000	---	45,551,761	10,452,353	351,303
INDEPENDENCE	3,145	---	---	---	3,935,000	---	---	---	3,935,000	95,000	30,000
INTERNATIONAL FALLS	7,751	15,000	4,020,000	---	---	40,000	---	---	4,075,000	2,920,000	---
INVER GROVE HEIGHTS	27,917	8,760,017	21,191,348	---	11,945,000	10,810,000	---	---	52,706,365	8,845,000	---
JACKSON	3,546	535,000	860,000	---	---	990,000	940,000	---	3,325,000	2,805,000	21,017
JORDAN	3,142	---	---	---	3,455,000	5,105,000	---	---	8,560,000	2,770,000	354,500
KASSON	4,211	---	50,000	---	492,667	2,202,333	---	---	2,745,000	825,000	100,000
LA CRESCENT	4,632	280,000	---	---	3,895,000	810,000	905,000	---	5,890,000	---	14,828
LAKE CITY	4,544	185,000	340,000	---	2,847,000	970,000	203,000	---	4,545,000	970,000	2,760,767
LAKE ELMO	6,328	---	---	---	650,000	---	---	---	650,000	---	---
LAKEVILLE	37,303	5,275,000	3,905,000	475,000	18,765,000	16,115,000	2,535,000	1,245,000	48,315,000	7,635,000	862,748
LAUDERDALE	2,716	---	825,000	---	---	---	---	---	825,000	825,000	---
LE SUEUR	3,848	485,000	---	---	715,000	4,745,000	3,020,000	---	8,965,000	2,050,000	1,216,390
LINO LAKES	14,560	1,040,000	---	---	7,455,000	4,215,000	---	---	12,710,000	2,770,000	1,321,020
LITCHFIELD	6,278	2,705,000	---	---	2,865,000	6,990,000	---	---	12,560,000	3,165,000	743,064
LITTLE CANADA	9,564	2,000,000	2,490,000	---	1,090,000	---	---	115,000	5,695,000	2,115,000	---
LITTLE FALLS	7,653	---	2,605,500	---	7,640,000	1,840,000	---	---	12,085,500	2,465,000	28,545
LONG PRAIRIE	2,837	---	275,000	---	1,720,000	665,000	---	---	2,660,000	275,000	---
LUVERNE	4,625	252,666	3,331,401	---	2,064,400	2,084,700	1,822,422	---	9,555,589	1,790,000	1,306,581
MAHTOMEDI	7,097	1,340,000	---	---	8,340,000	1,315,000	---	---	10,995,000	1,920,000	---
MANKATO	31,850	2,840,000	9,035,000	---	23,080,000	21,460,000	---	---	56,415,000	5,010,000	480,000
MAPLE GROVE	46,181	23,530,000	2,795,000	---	37,210,000	3,710,000	---	2,685,000	69,930,000	7,910,000	5,212,877
MAPLEWOOD	34,771	4,605,000	9,610,000	---	15,995,000	---	---	---	30,210,000	10,810,000	88,079
MARSHALL	12,542	385,000	9,260,000	---	835,000	9,659,567	25,920,286	---	46,059,853	4,595,000	2,004,996
MEDINA	3,800	395,000	975,000	---	830,000	---	---	---	2,200,000	395,000	---
MELROSE	2,741	---	---	---	145,000	470,000	380,000	---	995,000	470,000	1,530,000
MENDOTA HEIGHTS	10,991	2,905,000	---	---	8,410,000	1,195,000	---	---	12,510,000	675,000	1,305,000
MINNEAPOLIS	362,090	89,810,000	179,905,000	160,850,000	45,540,000	428,808,000	210,475,000	---	1,115,388,000	479,095,000	31,934,000
MINNETONKA	52,176	615,000	---	---	2,690,000	---	---	---	3,305,000	3,305,000	---
MINNETRISTA	4,000	---	---	---	1,530,000	2,000,000	---	---	3,530,000	985,000	---
MONTEVIDEO	5,516	1,965,000	235,000	---	3,072,100	8,802,900	---	811,387	14,886,387	2,335,000	197,074
MONTICELLO	6,749	1,160,000	1,055,000	---	7,945,000	---	---	---	10,160,000	2,865,000	10,018,401
MOORHEAD	33,812	7,065,000	12,285,000	---	8,510,000	18,105,490	29,485,000	---	75,450,490	12,125,000	217,381
MORA	2,999	2,705,000	105,000	---	283,500	254,000	1,275,000	---	4,622,500	2,200,000	---

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
MORRIS	5,739	---	1,065,000	---	2,075,000	195,000	---	---	3,335,000	630,000	2,846,374
MOUND	9,742	420,000	1,250,000	---	35,000	1,215,000	---	---	2,920,000	1,215,000	5,205
MOUNDS VIEW	12,854	793,017	7,665,000	---	---	7,940,000	---	---	16,398,017	9,985,000	23,163
MOUNTAIN IRON	3,336	---	975,000	---	---	---	---	---	975,000	340,000	---
NEW BRIGHTON	22,768	1,140,000	7,760,000	---	6,450,000	985,000	3,695,000	---	20,030,000	3,805,000	1,179,478
NEW HOPE	21,658	1,865,000	2,210,000	---	8,595,000	1,150,000	---	---	13,820,000	4,655,000	2,600,000
NEW PRAGUE	4,152	3,640,000	1,120,000	---	---	3,905,000	3,160,000	---	11,825,000	7,790,000	299,331
NEW ULM	14,001	1,975,000	4,215,000	---	8,405,000	13,836,966	---	4,494,000	32,925,966	3,845,000	2,960,420
NEWPORT	3,713	---	4,370,000	---	---	---	---	---	4,370,000	795,000	377,330
NORTH BRANCH	6,079	---	840,000	---	4,060,000	1,502,000	---	---	6,402,000	580,000	1,049,633
NORTH MANKATO	11,680	---	340,000	---	8,680,000	5,700,000	2,620,000	---	17,340,000	665,000	2,089,108
NORTH OAKS	3,798	---	---	---	---	---	---	---	---	---	---
NORTH ST. PAUL	12,780	---	1,680,000	---	400,000	---	---	---	2,080,000	820,000	276,365
NORTHFIELD	16,051	755,000	1,601,000	---	6,900,000	4,105,000	3,840,000	---	17,201,000	5,180,000	29,227
NORWOOD-YOUNG AMERICA	2,981	80,000	---	---	1,840,000	930,840	---	---	2,850,840	---	---
OAK GROVE	6,436	---	---	---	1,184,478	---	---	---	1,184,478	---	---
OAK PARK HEIGHTS	4,033	70,000	---	---	950,000	985,000	---	---	2,005,000	1,055,000	20,000
OAKDALE	25,419	3,105,000	6,365,000	---	14,530,000	3,210,000	---	---	27,210,000	6,845,000	1,084,689
OLIVIA	2,613	---	340,000	---	3,435,000	3,875,000	---	---	7,650,000	800,000	1,280,060
ORONO	7,671	---	---	---	3,715,000	1,305,000	3,270,000	---	8,290,000	1,605,000	---
OSSEO	2,625	1,130,000	1,370,000	---	5,055,000	---	390,000	---	7,945,000	4,165,000	---
OTSEGO	6,448	---	---	---	905,000	159,000	---	---	1,064,000	---	359,612
OWATONNA	20,920	---	1,900,000	---	10,705,000	695,000	16,215,000	---	29,515,000	17,680,000	516,864
PARK RAPIDS	3,020	---	45,000	---	1,800,000	195,000	---	---	2,040,000	240,000	12,840,977
PINE CITY	2,789	---	1,404,000	---	60,000	175,000	---	114,145	1,753,145	---	---
PIPESTONE	4,522	39,000	4,849,000	---	2,562,000	1,043,047	---	---	8,493,047	---	182,471
PLAINVIEW	2,927	885,000	---	---	210,000	1,085,000	---	---	2,180,000	835,000	---
PLYMOUTH	61,620	2,235,000	5,495,000	---	2,765,000	3,010,000	---	---	13,505,000	4,595,000	---
PRINCETON	3,900	185,000	2,340,000	---	2,455,000	4,082,124	1,310,000	---	10,372,124	2,400,000	69,687
PRIOR LAKE	14,319	9,835,000	---	---	8,199,500	2,935,500	---	---	20,970,000	3,090,000	215,000
PROCTOR	3,023	---	---	---	1,025,000	---	455,000	---	1,480,000	---	906,266
RAMSEY	17,372	---	4,945,000	---	165,000	---	---	---	5,110,000	2,060,000	---
RED WING	15,792	1,100,000	4,330,000	---	535,000	1,540,000	---	---	7,505,000	4,530,000	739,848
REDWOOD FALLS	5,197	120,000	517,990	---	---	9,335,403	---	---	9,973,393	1,625,000	700,798
RICHFIELD	34,470	---	10,620,000	---	4,345,000	1,730,000	---	---	16,695,000	10,620,000	78,685
ROBBINSDALE	14,179	2,050,000	4,005,000	---	---	---	---	---	6,055,000	1,775,000	---
ROCHESTER	78,276	5,700,000	10,598,080	---	1,375,000	10,700,000	---	---	28,373,080	10,000,000	1,367,468
ROCKFORD	3,252	---	---	---	1,580,000	660,000	---	---	2,240,000	300,000	1,850,000
ROSEMOUNT	12,772	6,020,000	305,000	---	11,135,000	6,320,000	---	515,000	24,295,000	2,495,000	1,003,071
ROSEVILLE	34,194	---	22,115,000	---	21,110,000	---	---	---	43,225,000	24,350,000	163,058
SARTELL	8,077	---	215,000	---	9,200,000	395,000	---	---	9,810,000	---	---
SAUK CENTRE	3,828	105,000	4,037,832	---	1,890,000	1,205,000	2,445,000	361,986	10,044,818	1,205,000	2,129,202
SAUK RAPIDS	9,458	130,000	6,860,000	---	6,725,000	1,030,000	---	---	14,745,000	2,445,000	348,218
SAVAGE	16,002	3,500,000	11,310,000	---	40,510,000	5,105,000	---	970,000	61,395,000	4,145,000	122,432
SHAKOPEE	15,311	3,140,000	3,695,000	---	10,545,000	1,070,000	3,950,000	---	22,400,000	3,260,000	1,731,847
SHOREVIEW	26,378	1,605,000	8,950,000	---	4,165,000	2,210,000	---	---	16,930,000	8,315,000	11,443,027
SHOREWOOD	6,955	---	---	620,000	680,000	2,655,000	---	---	3,955,000	205,000	295,897
SLEEPY EYE	3,726	660,000	75,000	---	1,750,000	1,440,000	---	---	3,925,000	2,175,000	---
SOUTH ST. PAUL	20,284	855,000	8,475,000	---	7,065,000	2,230,000	---	---	18,625,000	11,475,000	85,000
SPRING LAKE PARK	7,061	406,640	---	---	1,100,000	---	---	---	1,506,640	327,080	1,081,792
STAPLES	2,999	38,000	---	---	4,358,000	---	---	---	4,396,000	755,000	157,027
STEWARTVILLE	5,111	790,000	1,700,000	---	385,000	4,835,000	---	---	7,710,000	205,000	284,839
STILLWATER	16,069	8,250,000	9,925,000	---	6,660,000	---	---	---	24,835,000	760,000	---

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
ST. ANTHONY	8,425	---	4,430,000	---	2,395,000	940,000	---	---	7,765,000	325,000	21,405
ST. CHARLES	3,036	---	715,000	---	538,000	240,000	---	---	1,493,000	20,000	35,053
ST. CLOUD	59,202	2,160,000	17,310,000	---	32,850,000	48,710,000	13,367,275	985,000	115,382,275	29,340,000	12,892,278
ST. JAMES	4,436	910,000	---	---	---	610,000	331,215	---	1,851,215	905,000	1,461,718
ST. JOSEPH	4,475	1,235,000	---	---	2,110,000	1,110,000	---	---	4,455,000	---	7,224
ST. LOUIS PARK	43,967	610,000	15,000,000	27,195,000	630,000	---	---	---	43,435,000	7,610,000	417,249
ST. MICHAEL	7,262	---	---	---	3,010,000	4,178,787	---	---	7,188,787	---	---
ST. PAUL	269,636	109,950,000	20,930,000	53,780,000	16,845,000	---	243,588,605	---	445,093,605	189,180,000	82,878,798
ST. PAUL PARK	5,024	1,520,000	333,800	---	161,200	615,000	---	---	2,630,000	---	250,000
ST. PETER	9,788	1,355,000	447,611	---	1,887,600	5,692,400	2,275,000	594,813	12,252,424	3,075,000	1,687,287
THIEF RIVER FALLS	8,333	1,427,000	---	---	5,910,000	4,875,000	---	---	12,212,000	---	1,050,000
TWO HARBORS	3,565	310,000	---	---	---	---	3,404,712	---	3,714,712	---	113,567
VADNAIS HEIGHTS	13,069	---	9,470,000	---	6,310,000	1,305,000	---	---	17,085,000	4,125,000	1,305,000
VIRGINIA	9,126	1,465,000	7,903,000	---	---	19,805,000	---	---	29,173,000	13,545,000	790,391
WACONIA	4,898	---	2,855,000	---	4,220,000	---	3,185,000	---	10,260,000	1,675,000	11,109,086
WADENA	4,267	75,000	---	---	1,970,000	345,000	200,000	---	2,590,000	---	32,604
WAITE PARK	6,087	1,535,000	3,415,000	---	2,480,000	---	1,760,000	---	9,190,000	4,050,000	93,331
WASECA	8,740	---	---	---	910,000	3,735,000	---	---	4,645,000	---	400,000
WAYZATA	4,099	215,000	10,680,000	---	360,000	270,000	---	---	11,525,000	4,600,000	---
WEST ST. PAUL	19,496	990,000	---	---	9,710,000	1,455,000	965,000	---	13,120,000	4,615,000	699,072
WHITE BEAR LAKE	26,152	290,000	9,235,000	---	2,620,000	2,325,000	2,025,000	---	16,495,000	2,520,000	1,341,718
WILLMAR	18,831	---	475,000	---	8,705,000	14,880,000	9,700,000	---	33,760,000	7,705,000	5,947,701
WINDOM	4,591	335,000	---	---	2,542,246	7,854,449	---	---	10,731,695	325,000	84,000
WINONA	26,683	4,573,000	410,000	680,000	3,356,500	7,828,500	---	---	16,848,000	5,740,000	380,000
WOODBURY	35,720	14,370,000	2,625,000	---	51,500,000	4,970,000	5,000,000	3,350,000	81,815,000	5,745,000	3,517,713
WORTHINGTON	10,461	1,701,393	170,000	---	4,785,000	6,290,000	5,210,000	---	18,156,393	4,160,000	20,939
<b>TOTAL</b>	<b>3,323,487</b>	<b>515,723,367</b>	<b>926,134,833</b>	<b>387,360,089</b>	<b>1,096,857,671</b>	<b>1,068,381,910</b>	<b>713,070,033</b>	<b>52,192,953</b>	<b>4,759,720,856</b>	<b>1,585,573,667</b>	<b>393,835,938</b>

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1996 TO 1997**  
**1997 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997 Total Current Expenditures	1997 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AFTON	---	123,477	123,477	---	118,508	118,508	-4.0%	738,173	16.1%
ALBERT LEA	5,266,993	4,083,618	9,350,611	3,025,938	5,940,797	8,966,735	-4.1%	9,247,855	97.0%
ALEXANDRIA	1,601,990	108,513	1,710,503	1,668,457	1,710,503	1,955,263	14.3%	3,831,590	51.0%
ANDOVER	1,386,199	494,123	1,880,322	1,303,818	949,254	2,253,072	19.8%	4,459,685	50.5%
ANOKA	2,400,000	1,202,873	3,602,873	2,600,000	732,753	3,332,753	-7.5%	7,006,858	47.6%
APPLE VALLEY	2,500,000	4,770,439	7,270,439	2,700,000	6,201,019	8,901,019	22.4%	13,016,549	68.4%
ARDEN HILLS	519,185	807,371	1,326,556	547,562	480,071	1,027,633	-22.5%	2,893,776	35.5%
AUSTIN	3,000,000	1,727,117	4,727,117	3,000,000	1,935,711	4,935,711	4.4%	11,743,899	42.0%
BAXTER	400,659	136,238	536,897	469,654	154,105	623,759	16.2%	1,247,370	50.0%
BAYPORT	1,197,515	231,868	1,429,383	1,239,446	334,256	1,573,702	10.1%	1,313,008	119.9%
BELLE PLAINE	---	379,007	379,007	---	209,123	209,123	-44.8%	1,237,877	16.9%
BEMIDJI	2,807,221	1,318,890	4,126,111	2,807,221	1,206,319	4,013,540	-2.7%	5,339,370	75.2%
BENSON	1,147,863	718,781	1,866,644	780,879	1,648,458	1,549,337	-17.0%	1,923,224	80.6%
BIG LAKE	800,295	651,264	1,451,559	1,034,214	693,904	1,728,118	19.1%	1,680,725	102.8%
BLAINE	4,455,860	---	4,455,860	5,358,279	(2,399)	5,355,880	20.2%	10,828,936	49.5%
BLOOMINGTON	15,916,633	---	15,916,633	15,204,413	---	15,204,413	-4.5%	41,750,889	36.4%
BLUE EARTH	---	980,565	980,565	---	1,413,337	1,413,337	44.1%	1,740,196	81.2%
BRAINERD	1,471,278	1,043,607	2,514,885	1,748,526	816,901	2,565,427	2.0%	7,005,814	36.6%
BRECKENRIDGE	805,000	234,726	1,039,726	751,346	787,380	1,538,726	48.0%	5,987,058	25.7%
BROOKLYN CENTER	5,665,070	2,727,001	8,392,071	5,516,204	1,194,252	6,710,456	-20.0%	12,033,589	55.8%
BROOKLYN PARK	---	8,426,407	8,426,407	---	10,962,333	10,962,333	30.1%	27,001,924	40.6%
BUFFALO	---	553,114	553,114	---	955,945	955,945	72.8%	4,098,982	23.3%
BURNSVILLE	5,162,812	4,317,615	9,480,427	6,336,587	4,281,050	10,617,637	12.0%	20,612,415	51.5%
CALEDONIA	---	(830,603)	(830,603)	---	(757,451)	(757,451)	8.8%	1,282,908	-59.0%
CAMBRIDGE	---	358,474	358,474	---	654,803	654,803	82.7%	1,666,942	39.3%
CANNON FALLS	671,500	1,727,912	2,399,412	737,895	1,704,957	2,442,852	1.8%	2,132,739	114.5%
CHAMPLIN	3,541,234	197,696	3,738,930	4,916,547	86,431	5,002,978	33.8%	5,128,917	97.5%
CHANHASSEN	2,771,419	---	2,771,419	2,935,351	---	2,935,351	5.9%	10,195,932	28.8%
CHASKA	2,829,471	272,206	3,101,677	2,588,590	173,969	2,762,559	-10.9%	7,546,843	36.6%
CHISHOLM	---	929,100	929,100	---	1,251,891	1,251,891	34.7%	2,931,035	42.7%
CIRCLE PINES	1,200,774	29,365	1,230,139	1,199,279	125,712	1,324,991	7.7%	1,237,148	107.1%
CLOQUET	4,211,760	565,907	4,777,667	4,149,293	289,005	4,438,298	-7.1%	5,964,699	74.4%
COLUMBIA HEIGHTS	3,905,306	1,795,359	5,700,665	4,160,945	2,176,624	6,337,569	11.2%	8,177,564	77.5%
COON RAPIDS	8,834,746	3,594,690	12,429,436	10,017,396	3,590,612	13,608,008	9.5%	16,807,477	81.0%
CORCORAN	10,000	514,947	524,947	10,000	638,751	648,751	23.6%	1,170,804	55.4%
COTTAGE GROVE	4,179,901	(212,105)	3,967,796	4,564,326	(221,181)	4,343,145	9.5%	9,873,875	44.0%
CROOKSTON	---	739,999	739,999	---	861,092	861,092	16.4%	5,605,963	15.4%
CRYSTAL	3,313,739	1,759,171	5,072,910	5,138,557	1,474,438	6,612,995	30.4%	7,159,569	92.4%
DAYTON	210,211	---	210,211	297,594	---	297,594	41.6%	1,361,880	21.9%
DEEPHAVEN	1,855,898	---	1,855,898	1,959,882	---	1,959,882	5.6%	1,510,130	129.8%
DELANO	223,456	1,278,390	1,501,846	259,117	1,492,420	1,751,537	16.6%	1,305,371	134.2%
DETROIT LAKES	585,648	681,867	1,267,515	649,527	1,568,971	2,218,498	75.0%	3,920,350	56.6%
DILWORTH	276,174	164,091	440,265	319,740	152,416	472,156	7.2%	859,758	54.9%
DULUTH	561,094	18,346,245	18,907,339	1,760,731	22,148,379	23,909,110	26.5%	60,311,143	39.6%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1996 TO 1997**  
**1997 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997 Total Current Expenditures	1997 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
EAGAN	6,897,801	2,228,281	9,126,082	8,876,442	(312,564)	8,563,878	-6.2%	15,171,622	56.4%
EAST BETHEL	740,274	---	740,274	808,883	---	808,883	9.3%	1,349,039	60.0%
EAST GRAND FORKS	1,116,412	1,035,667	2,152,079	1,352,773	504,380	1,857,153	-13.7%	7,392,404	25.1%
EDEN PRAIRIE	---	4,362,023	4,362,023	907,684	4,403,753	5,311,437	21.8%	20,138,194	26.4%
EDINA	7,310,166	2,681,350	9,991,516	5,708,632	3,475,431	9,184,063	-8.1%	16,930,863	54.2%
ELK RIVER	2,194,292	2,153,225	4,347,517	2,639,307	3,209,207	5,848,514	34.5%	5,057,619	115.6%
ELY	321,588	221,742	543,330	377,578	557,761	935,339	72.1%	2,504,995	37.3%
EVELETH	427,600	1,547,068	1,974,668	446,970	1,827,916	2,274,886	15.2%	3,530,911	64.4%
FAIRMONT	2,680,925	358,894	3,039,819	3,898,807	(182,709)	3,716,098	22.2%	4,602,903	80.7%
FALCON HEIGHTS	587,271	536,907	1,124,178	591,572	767,011	1,358,583	20.9%	1,154,492	117.7%
FARIBAULT	4,523,586	149,269	4,672,855	5,473,125	293,018	5,766,143	23.4%	10,833,391	53.2%
FARMINGTON	391,583	332,440	724,023	463,721	397,828	861,549	19.0%	3,426,242	25.1%
FERGUS FALLS	1,760,824	505,110	2,265,934	2,518,927	757,105	3,276,032	44.6%	6,616,236	49.5%
FOREST LAKE	---	1,839,722	1,839,722	75,158	2,408,289	2,483,447	35.0%	2,805,165	88.5%
FRIDLEY	6,996,680	136,741	7,133,421	6,896,651	322,708	7,219,359	1.2%	12,124,791	59.5%
GLENCOE	501,270	78,431	579,701	565,499	129,745	695,244	19.9%	1,747,979	39.8%
GLENWOOD	1,368,916	130,556	1,499,472	300,000	1,402,668	1,702,668	13.6%	1,166,352	146.0%
GOLDEN VALLEY	6,242,838	(110,662)	6,132,176	6,659,216	185,537	6,844,753	11.6%	8,848,651	77.4%
GOODVIEW	---	221,012	221,012	---	277,586	277,586	25.6%	808,481	34.3%
GRAND RAPIDS	4,626,812	125,654	4,752,466	4,935,448	55,298	4,990,746	5.0%	5,177,419	96.4%
GRANITE FALLS	185,693	213,045	398,738	254,804	373,253	628,057	57.5%	2,599,737	24.2%
GRANT	550,476	---	550,476	444,301	---	444,301	-19.3%	652,875	68.1%
HAM LAKE	1,144,363	32,274	1,176,637	1,289,756	118,338	1,408,094	19.7%	1,825,818	77.1%
HASTINGS	3,116,109	2,083,847	5,199,956	3,259,612	2,265,263	5,524,875	6.2%	6,086,790	90.8%
HERMANTOWN	923,651	119,914	1,043,565	799,480	450,855	1,250,335	19.8%	2,174,027	57.5%
HIBBING	1,920,000	975,404	2,895,404	2,150,000	1,059,722	3,209,722	10.9%	10,976,639	29.2%
HOPKINS	---	7,465,826	7,465,826	4,715,699	2,583,234	7,298,933	-2.2%	7,268,915	100.4%
HUGO	579,666	---	579,666	591,372	---	591,372	2.0%	1,175,715	50.3%
HUTCHINSON	657,113	1,471,894	2,129,007	838,892	1,365,792	2,204,684	3.6%	7,105,985	31.0%
INDEPENDENCE	---	521,015	521,015	---	752,583	752,583	44.4%	1,131,334	66.5%
INTERNATIONAL FALLS	6,923,068	533,811	7,456,879	4,846,401	2,351,343	7,197,744	-3.5%	5,259,342	136.9%
INVER GROVE HEIGHTS	2,800,626	---	2,800,626	3,289,640	---	3,289,640	17.5%	7,239,513	45.4%
JACKSON	903,506	38,459	941,965	823,772	179,823	1,003,595	6.5%	2,027,751	49.5%
JORDAN	366,699	108,653	475,352	313,655	58,492	372,147	-21.7%	1,501,047	24.8%
KASSON	---	1,606,696	1,606,696	626,569	1,184,036	1,810,605	12.7%	1,197,352	151.2%
LA CRESCENT	357,724	51,511	409,235	258,527	101,772	360,299	-12.0%	1,401,351	25.7%
LAKE CITY	1,086,729	888,550	1,975,279	1,120,102	1,056,965	2,177,067	10.2%	2,154,192	101.1%
LAKE ELMO	664,777	---	664,777	783,690	47,916	831,606	25.1%	1,299,230	64.0%
LAKEVILLE	3,969,757	---	3,969,757	4,648,934	---	4,648,934	17.1%	9,891,206	47.0%
LAUDERDALE	---	227,022	227,022	---	335,960	335,960	48.0%	685,061	49.0%
LE SUEUR	1,313,457	(27,686)	1,285,771	1,314,367	(26,405)	1,287,962	0.2%	3,042,870	42.3%
LINO LAKES	2,635,065	---	2,635,065	2,995,892	---	2,995,892	13.7%	5,256,786	57.0%
LITCHFIELD	1,051,635	758,974	1,810,609	448,298	538,995	987,293	-45.5%	2,764,254	35.7%
LITTLE CANADA	1,376,421	---	1,376,421	1,443,263	---	1,443,263	4.9%	1,742,190	82.8%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1996 TO 1997**  
**1997 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997 Total Current Expenditures	1997 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LITTLE FALLS	457,046	235,940	692,986	572,271	183,964	756,235	9.1%	2,767,821	27.3%
LONG PRAIRIE	505,000	172,510	677,510	507,000	199,796	706,796	4.3%	948,298	74.5%
LUVERNE	836,700	24,209	860,909	913,121	28,390	941,511	9.4%	1,872,417	50.3%
MAHTOMEDI	2,236,938	184,198	2,421,136	696,629	---	696,629	-71.2%	1,660,484	42.0%
MANKATO	6,190,000	13,516	6,203,516	6,190,000	84,267	6,274,267	1.1%	14,259,928	44.0%
MAPLE GROVE	240,050	2,175,593	2,415,643	270,050	2,744,638	3,014,688	24.8%	15,955,157	18.9%
MAPLEWOOD	5,485,188	133,787	5,618,975	5,572,888	253,609	5,826,497	3.7%	12,417,849	46.9%
MARSHALL	2,039,300	565,907	2,605,207	4,950,008	977,678	5,927,686	127.5%	6,864,031	86.4%
MEDINA	785,000	577,690	1,362,690	808,000	961,296	1,769,296	29.8%	1,422,738	124.4%
MELROSE	3,624,675	43,712	3,668,387	3,571,428	371,836	3,943,264	7.5%	1,207,728	326.5%
MENDOTA HEIGHTS	1,989,208	1,722,511	3,711,719	2,037,075	1,694,050	3,731,125	0.5%	3,444,859	108.3%
MINNEAPOLIS	776,824	62,025,735	62,802,559	4,933,000	59,402,000	64,335,000	2.4%	334,933,000	19.2%
MINNETONKA	---	6,231,007	6,231,007	---	6,462,790	6,462,790	3.7%	16,188,932	39.9%
MINNETRISTA	574,104	516,043	1,090,147	574,242	554,359	1,128,601	3.5%	1,788,890	63.1%
MONTEVIDEO	750,927	393,580	1,144,507	778,958	419,545	1,198,503	4.7%	3,035,569	39.5%
MONTICELLO	1,725,720	4,122,277	5,847,997	1,967,396	4,149,673	6,117,069	4.6%	3,139,699	194.8%
MOORHEAD	5,866,957	(406,125)	5,460,832	6,057,193	(25,126)	6,032,067	10.5%	17,761,406	34.0%
MORA	63,054	1,247,738	1,310,792	65,544	1,244,391	1,309,935	-0.1%	1,244,227	105.3%
MORRIS	1,305,335	506	1,305,841	1,732,292	135,362	1,867,654	43.0%	2,452,259	76.2%
MOUND	299,208	1,163,559	1,462,767	273,083	1,491,795	1,764,878	20.7%	2,773,357	63.6%
MOUNDS VIEW	5,571,432	274,458	5,845,890	5,692,868	704,539	6,397,407	9.4%	3,539,851	180.7%
MOUNTAIN IRON	---	163,077	163,077	---	51,861	51,861	-68.2%	1,891,331	2.7%
NEW BRIGHTON	4,729,134	(3,750)	4,725,384	4,976,959	---	4,976,959	5.3%	6,686,827	74.4%
NEW HOPE	3,130,275	1,430,895	4,561,170	3,083,383	1,502,690	4,586,073	0.5%	7,607,907	60.3%
NEW PRAGUE	756,966	207,631	964,597	728,048	729,777	1,457,825	51.1%	1,854,083	78.6%
NEW ULM	4,246,266	33,967	4,280,233	3,909,634	275,118	4,184,752	-2.2%	7,619,990	54.9%
NEWPORT	669,154	26,990	696,144	872,516	40,127	912,643	31.1%	1,670,195	54.6%
NORTH BRANCH	917,738	(255)	917,483	960,921	(1,078)	959,843	4.6%	2,047,954	46.9%
NORTH MANKATO	---	(66,836)	(66,836)	---	---	---	---	3,793,100	0.0%
NORTH OAKS	596,421	---	596,421	746,350	61,891	808,241	35.5%	969,430	83.4%
NORTH ST. PAUL	1,967,514	---	1,967,514	2,101,998	---	2,101,998	6.8%	2,991,561	70.3%
NORTHFIELD	---	1,969,992	1,969,992	---	3,022,692	3,022,692	53.4%	5,901,587	51.2%
NORWOOD-YOUNG AMERICA	---	---	---	---	1,538,408	1,538,408	---	985,846	156.0%
OAK GROVE	1,338,955	---	1,338,955	392,327	1,311,394	1,703,721	27.2%	991,970	171.8%
OAK PARK HEIGHTS	1,318,927	---	1,318,927	1,203,140	57,533	1,260,673	-4.4%	1,978,897	63.7%
OAKDALE	4,180,739	304,362	4,485,101	4,418,337	787,725	5,206,062	16.1%	6,253,791	83.2%
OLIVIA	300,000	19,441	319,441	320,993	97,540	418,533	31.0%	1,096,135	38.2%
ORONO	3,225,456	1,399,566	4,625,022	3,102,781	1,631,894	4,734,675	2.4%	3,383,064	140.0%
OSSEO	---	423,826	423,826	---	433,855	433,855	2.4%	924,197	46.9%
OTSEGO	---	435,538	435,538	---	718,062	718,062	64.9%	1,188,000	60.4%
OWATONNA	3,500,000	436,514	3,936,514	3,938,708	672,577	4,611,285	17.1%	9,561,393	48.2%
PARK RAPIDS	14,431	984,586	999,017	142,103	1,147,687	1,289,790	29.1%	1,924,728	67.0%
PINE CITY	---	747,063	747,063	---	766,468	766,468	2.6%	1,046,667	73.2%
PIPESTONE	2,123,514	61,189	2,184,703	1,628,636	66,622	1,695,258	-22.4%	2,288,925	74.1%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1996 TO 1997**  
**1997 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997 Total Current Expenditures	1997 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
PLAINVIEW	501,559	642,462	1,144,021	786,700	188,427	975,127	-14.8%	1,239,047	78.7%
PLYMOUTH	6,420,698	(34,528)	6,386,170	6,737,742	---	6,737,742	5.5%	18,286,880	36.8%
PRINCETON	686,270	253,791	940,061	807,955	306,912	1,114,867	18.6%	1,293,494	86.2%
PRIOR LAKE	2,106,909	193,480	2,300,389	2,131,234	---	2,131,234	-7.4%	5,480,936	38.9%
PROCTOR	---	201,807	201,807	---	225,381	225,381	11.7%	1,075,962	20.9%
RAMSEY	1,793,054	6,153,811	7,946,865	1,792,426	5,595,440	7,387,866	-7.0%	3,759,525	196.5%
RED WING	9,370,820	(529,456)	8,841,364	9,725,145	(247,938)	9,477,207	7.2%	11,090,458	85.5%
REDWOOD FALLS	1,287,825	790,748	2,078,573	1,446,721	793,700	2,240,421	7.8%	2,684,648	83.5%
RICHFIELD	4,715,292	61,591	4,776,883	4,921,892	175,640	5,097,532	6.7%	17,228,191	29.6%
ROBBINSDALE	250,053	8,563,063	8,813,116	222,749	8,966,415	9,189,164	4.3%	5,533,417	166.1%
ROCHESTER	5,804,541	7,115,060	12,919,601	5,972,401	8,693,545	14,665,946	13.5%	40,795,625	35.9%
ROCKFORD	513,959	61,554	575,513	521,178	11,888	533,066	-7.4%	718,523	74.2%
ROSEMOUNT	1,555,068	1,362,133	2,917,201	1,908,005	1,328,694	3,236,699	11.0%	4,752,269	68.1%
ROSEVILLE	4,783,167	(2,049,537)	2,733,630	5,129,216	(2,076,792)	3,052,424	11.7%	11,750,493	26.0%
SARTELL	1,338,111	---	1,338,111	1,447,426	---	1,447,426	8.2%	1,898,519	76.2%
SAUK CENTRE	439,786	(409,698)	30,088	442,785	(504,980)	(62,195)	-306.7%	1,852,737	-3.4%
SAUK RAPIDS	2,670,510	(450,212)	2,220,298	2,265,115	(8,441)	2,256,674	1.6%	3,355,373	67.3%
SAVAGE	1,835,268	1,746,375	3,581,643	1,597,035	4,570,865	6,167,900	72.2%	6,151,524	100.3%
SHAKOPEE	889,300	3,356,585	4,245,885	726,800	3,101,701	3,828,501	-9.8%	6,266,340	61.1%
SHOREVIEW	2,191,497	276,471	2,467,968	2,724,739	---	2,724,739	10.4%	7,405,033	36.8%
SHOREWOOD	1,522,952	---	1,522,952	1,578,910	---	1,578,910	3.7%	2,118,169	74.5%
SLEEPY EYE	---	783,698	783,698	---	1,040,237	1,040,237	32.7%	1,561,476	66.6%
SOUTH ST. PAUL	144,239	196,511	340,750	59,129	(31,835)	27,294	-92.0%	9,886,674	0.3%
SPRING LAKE PARK	605,542	353,620	959,162	885,004	379,024	1,264,028	31.8%	2,089,826	60.5%
STAPLES	675,000	1,262,766	1,937,766	625,000	1,354,660	1,979,660	2.2%	957,425	206.8%
STEWARTVILLE	558,463	876,639	1,435,102	704,663	1,043,836	1,748,499	21.8%	1,169,079	149.6%
STILLWATER	2,473,096	---	2,473,096	2,105,221	---	2,105,221	-14.9%	6,965,606	30.2%
ST. ANTHONY	949,275	---	949,275	977,747	---	977,747	3.0%	3,447,091	28.4%
ST. CHARLES	91,970	615,979	707,949	102,857	666,976	769,833	8.7%	1,119,594	68.8%
ST. CLOUD	15,113,254	5,494,840	20,608,094	16,068,443	6,968,531	23,036,974	11.8%	29,079,197	79.2%
ST. JAMES	1,621,278	33,212	1,654,490	1,608,282	21,672	1,629,954	-1.5%	1,781,952	91.5%
ST. JOSEPH	929,574	364,320	1,293,894	963,006	542,228	1,505,234	16.3%	1,014,627	148.4%
ST. LOUIS PARK	7,294,286	---	7,294,286	8,577,383	---	8,577,383	17.6%	17,399,837	49.3%
ST. MICHAEL	962,397	---	962,397	1,205,876	(2,304)	1,203,572	25.1%	1,507,365	79.8%
ST. PAUL	38,348,512	19,160,217	57,508,729	44,258,296	24,192,135	68,450,431	19.0%	230,898,428	29.6%
ST. PAUL PARK	861,282	590,300	1,451,582	1,591,085	---	1,591,085	9.6%	1,330,170	119.6%
ST. PETER	---	1,081,649	1,081,649	---	1,073,655	1,073,655	-0.7%	3,718,087	28.9%
THIEF RIVER FALLS	---	202,875	202,875	---	99,522	99,522	-50.9%	4,930,083	2.0%
TWO HARBORS	---	(60,617)	(60,617)	---	(529,318)	(529,318)	-773.2%	2,618,290	-20.2%
VADNAIS HEIGHTS	1,028,930	2,646,657	3,675,587	1,007,862	12,087,203	13,095,065	256.3%	2,675,550	489.4%
VIRGINIA	4,522,362	2,974,342	7,496,704	4,522,362	4,432,038	8,954,400	19.4%	7,061,939	126.8%
WACONIA	145,567	3,286,549	3,432,116	248,749	3,213,621	3,462,370	0.9%	1,648,391	210.0%
WADENA	633,100	105,021	738,121	678,475	124,083	802,558	8.7%	1,436,758	55.9%
WAITE PARK	2,688,440	1,892,490	4,580,930	2,604,570	1,931,828	4,536,398	-1.0%	2,276,789	199.2%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1996 TO 1997**  
**1997 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1996			December 31, 1997			1996/1997	1997	1997
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Jnreserved as a Percent of Total Current Expenditures
WASECA	2,552,187	---	2,552,187	2,589,607	---	2,589,607	1.5%	3,407,842	76.0%
WAYZATA	2,089,144	---	2,089,144	2,134,904	---	2,134,904	2.2%	2,364,456	90.3%
WEST ST. PAUL	3,641,500	193,205	3,834,705	3,809,590	101,566	3,911,156	2.0%	6,557,264	59.6%
WHITE BEAR LAKE	2,000,000	1,270,055	3,270,055	2,025,000	1,316,137	3,341,137	2.2%	6,291,426	53.1%
WILLMAR	11,072,853	---	11,072,853	13,567,711	---	13,567,711	22.5%	7,259,344	186.9%
WINDOM	---	303,755	303,755	10,000	373,389	383,389	26.2%	1,942,727	19.7%
WINONA	6,624,331	---	6,624,331	6,412,127	935,726	7,347,853	10.9%	12,154,001	60.5%
WOODBURY	7,062,673	2,121,428	9,184,101	7,915,053	642,536	8,557,589	-6.8%	11,362,572	75.3%
WORTHINGTON	1,508,280	(5,781)	1,502,499	1,570,839	---	1,570,839	4.5%	4,248,844	37.0%
<b>TOTAL</b>	<u>418,114,607</u>	<u>265,593,341</u>	<u>683,707,948</u>	<u>454,915,628</u>	<u>303,158,925</u>	<u>758,074,553</u>	<u>10.9%</u>	<u>1,641,974,489</u>	<u>46.2%</u>

## **Appendix A**

### **Scope of Report & Methodology**



# Appendix A

## Scope of Report & Methodology

This report provides a summary of the financial operations of the 185 Minnesota cities over 2,500 in population for calendar year 1997. Information concerning Minnesota cities with populations of less than 2,500 is contained in a separate report.

Revenues and expenditures for governmental functions (including expendable trust funds) are summarized by population classes based on the 1990 populations from the Bureau of the Census. The 1997 populations are from "Minnesota Populations, 1997," issued by the Office of the State Demographer. Population classes correspond to the legal definitions of the 1st, 2nd, 3rd, and 4th class cities. The 4th class cities are further divided between those over and under 2,500 in population. Starting in 1991, data for the cities under 2,500 are published in a separate report.

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

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

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

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

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

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

On Table 21, there is a column entitled "Other Long-Term Debt." Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts, and notes payable.

Table 22 is a new addition to this report. It summarizes the unreserved fund balances in the General and Special Revenue Funds of the cities.

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

The financial operations of the 828 municipal public service enterprises are presented in eleven tables (10 through 20). The enterprises furnish many types of services and operate wholly or in large part with revenues derived from the sale of goods or services. When possible, each type of enterprise is presented separately in this report. In some cities, the operations of two or more enterprises are combined. For example, the functions of sanitary sewers, sewage disposal, and the operation of the water utility may be combined. This treatment is not in conformity with preferred reporting practices, and the combined enterprises are disclosed with appropriate footnotes.

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

The cities of Norwood and Young America consolidated in 1997 to create a single city of Norwood-Young America. The cities of Redwood Falls and North Redwood consolidated in 1997 to create a single city of Redwood Falls. Therefore, this is the first year the financial operations for these cities will be included in this report.

## **Appendix B**

### **Factors to be Considered in Analyzing a Local Government's General and Special Revenue Unreserved Fund Balances**



## Appendix B

### **Factors to be Considered in Analyzing a Local Government's General and Special Revenue Unreserved Fund Balances**

Minnesota cities report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities have excessive amounts of revenue held in reserve. In reality, city fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid to local governments, and property tax credits comprise the majority of city discretionary revenues. Minnesota Statutes govern the flow of these major revenue sources into city treasuries.

- ! Counties distribute the cities' share of the first-half property tax levies in late May and early June.
- ! Cities receive the first half of their state aid and property tax credits from the state in July of each year.
- ! Counties distribute the cities' share of the second-half property tax levies in late October and early November.
- ! Cities receive the second half of their state aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary source of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

### **Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed**

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

The unique fiscal characteristics of individual cities make it impossible to apply a single standard for fund balances to all cities. While some cities may require a fund balance equivalent to 40 percent of their total current expenditures, other cities may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered in determining the size of a fund balance necessary for a city to avoid short-term borrowing.

! If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.

! Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities with the ability to generate significant revenues from sources other than property taxes and state aid payments are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

# **Glossary**



# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **Glossary**

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

**INTEREST EARNINGS** - Includes interest earned on checking and savings accounts, CDs, money market funds, and Treasury bonds and bills.

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

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

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

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

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

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

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

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

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

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

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

## **Glossary**

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

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

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

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

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

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

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

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

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